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■ Précis écrit ou adapté par l'équipe du Bulletin de veille.



## CANADIAN TAX FOUNDATION

Gilles N. Larin et Robert Duong (avec la contribution de Marie Jacques), *Des réponses efficaces aux planifications fiscales agressives : leçons à retenir des autres juridictions / Effective Responses to Aggressive Tax Planning: What Canada Can Learn from Other Jurisdictions*, Tax Paper no 112, 2009.

<http://www.acef.ca/publications/tp112.asp>

### Comment mieux contrer les planifications fiscales agressives?

● Cette étude analyse les outils mis au point par les États-Unis, le Royaume-Uni, l'Australie et l'Union européenne en réponse aux planifications fiscales agressives. Les auteurs concluent que le Canada pourrait s'inspirer de certains de ces outils tout en respectant les principes d'équité, de prévisibilité et d'uniformité en matière fiscale. Aucun outil pris isolément ne protège adéquatement l'intégrité d'un régime fiscal. Seule l'adoption d'un ensemble d'outils réduirait les zones grises à l'origine des planifications abusives et modifierait significativement l'évaluation des risques encourus par les contribuables et leurs conseillers. Une démarcation prévisible et équitable entre les planifications légitimes et abusives s'avère primordiale. La règle générale anti-évitement (RGAÉ) canadienne est un outil utile mais clairement perfectible. À l'instar d'outils utilisés à l'étranger, la RGAÉ devrait exiger que la réalité économique des opérations soit prise en considération. Il faudrait aussi renforcer la RGAÉ en adoptant d'autres mesures anti évitement s'étant avérées utiles ailleurs.

Keith Horner, « Approaches to Strengthening Canada's Retirement Income System », (2009) *Revue fiscale canadienne*, vol. 57, no 3, 419-459, 41 pages.

<http://www.ctf.ca/PDF/2009ctj/09ctj3-horner.pdf>

### Propositions afin d'améliorer le système de revenus de retraite au Canada.

● On considère que le régime de revenu de retraite du Canada est bien structuré, et il s'est bien acquitté de ses tâches au cours des dernières décennies. Il doit toutefois relever de nombreux défis qui menacent sa capacité continue d'offrir aux Canadiens un revenu de retraite adéquat. Parmi ces défis figurent un accroissement de la longévité et une population vieillissante, le déclin de la protection offerte aux travailleurs dans les régimes de retraite privés et la faiblesse de l'épargne-retraite des particuliers. L'inquiétude que soulèvent les conséquences de ces tendances a rendu nécessaire un examen complet du régime et des propositions pour la création de nouvelles caisses d'épargne parrainées par les pouvoirs publics. Le présent article brosse un tableau et fournit une analyse des défis à relever et de certains des enjeux politiques que ces défis soulèvent. On y décrit aussi différentes approches pouvant être envisagées afin d'aider le régime à s'adapter à

des besoins nouveaux, et on y présente une analyse préliminaire des forces et des faiblesses de ces options. Des études récentes montrent que la faible protection en matière de retraite touche surtout les secteurs économiques où sont concentrées les petites et moyennes entreprises, et que les grands régimes de retraite offrent des avantages marqués par rapport aux plus petits régimes de retraite et aux régimes d'épargne-retraite individuels. Ces résultats remettent en question les avantages que l'on peut tirer des encouragements à l'obtention d'une protection accrue en matière de retraite au moyen de régimes de retraite conventionnels. Ils donnent aussi à penser que la bonification des incitations à l'épargne aura une utilité limitée. Et ils invitent tous ceux qui sont intéressés par la refonte du régime à se pencher plutôt sur la possibilité de créer de nouveaux régimes d'épargne-retraite ou d'épargne à grande échelle parrainés par les pouvoirs publics.

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## FRASER INSTITUTE

Brett J. Skinner, *Canadian Health Policy Failures*, 21 septembre 2009, 282 pages.  
[http://www.fraserinstitute.org/commerce.web/product\\_files/CanadianHealthPolicyFailures.pdf](http://www.fraserinstitute.org/commerce.web/product_files/CanadianHealthPolicyFailures.pdf)

Le financement du système de santé canadien : plaidoyer pour l'ouverture au financement privé.

- Canadian health policy is increasingly failing patients and taxpayers. Canadians spend a lot on health care relative to comparable countries. Yet our high relative level of spending does not buy Canadians as many health care resources as patients in other countries enjoy. Shortages of medical resources, as well as improper economic incentives within the Canadian health system have resulted in growing waits for access to publicly funded, medically necessary goods and services. The available evidence indicates that wait times are longer in Canada than in almost all other comparable countries. Not only has our high level of spending not produced better access to health care, government health spending has also been growing at rates that are faster than our ability to pay for it through public means alone. This has resulted in health care consuming ever greater shares of the revenue available to governments, leaving proportionally less available for other public responsibilities and obligations. Economic research and international experience suggest that economically liberal policy alternatives could dramatically improve the financial sustainability and the value for money spent in the Canadian health system. The expected result of introducing such policies in Canada would be to reduce wait times and increase access to health professionals, medical technologies and new medicines. Most other countries that share Canada's social goal of publicly guaranteeing universal health insurance coverage are increasingly introducing economically liberal reforms into their health systems. Canada has gone the opposite direction in effectively prohibiting user fees for publicly funded services, extra-billing by health providers above public fee levels, and private payment or private health insurance for physician and hospital services. Yet, all or some of these policies have been used successfully in other countries that also have publicly guaranteed universal health insurance systems; and those countries achieve better access to health care resources on a more economically efficient and financially sustainable basis than Canada. Despite the political obstacles to health care reform, there are several reasons for optimism. While the Canada Health Act (CHA) is a partial barrier to economically liberal policy reforms, there is still a surprising degree of freedom under the act, and ultimately the provinces still have policy autonomy if they choose to exercise it. The nature of health policy liberalization as a wedge issue in a multi-party system also suggests that a reform platform could work as a winning electoral strategy. And the results from various public opinion polls indicate that when the right questions are asked, most Canadians might actually tend to prefer economically liberal and socially minimalist approaches to health policy.

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## INSTITUT C.D. HOWE

Duanjie Chen et Jack M. Mintz, *The Path to Prosperity: Internationally Competitive Rates and a Level Playing Field: the 2009 Federal-Provincial Tax Competitiveness Report*, Commentary, no 295, septembre 2009, 20 pages.  
[http://www.cdhowe.org/pdf/commentary\\_295.pdf](http://www.cdhowe.org/pdf/commentary_295.pdf)

État de la compétitivité fiscale au niveau fédéral et provincial et propositions pour améliorer la situation.

- While Canadian federal and provincial governments have made progress in reducing the tax burden on business investment in recent years, the 2009 budget season also saw more counterproductive tax policies that favour certain industries and disadvantage others. In this Commentary, the authors assess the implications of these trends for Canada's competitiveness as they update their annual survey of marginal effective tax rates in Canada and individual provinces.

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 **ÉTATS-UNIS**

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## CONGRESSIONAL BUDGET OFFICE

Congressional Budget Office, *The Economic Effects of Legislation to Reduce Greenhouse-Gas Emissions*, septembre 2009, 32 pages.

<http://www.cbo.gov/ftpdocs/105xx/doc10573/09-17-Greenhouse-Gas.pdf>

Comment réduire les effets sur l'économie d'un système de crédits d'émission de gaz carbonique?

■ Global climate change poses one of the nation's most significant long-term policy challenges. One option for reducing emissions in a cost-effective manner is to establish a carefully designed cap-and-trade program. Under such a program, the government would set gradually tightening limits on emissions, issue rights (or allowances) consistent with those limits, and then let firms trade the allowances among themselves. Such a cap-and-trade program would lead to higher prices for energy from fossil fuels and for energy-intensive goods, which would in turn provide incentives for households and businesses to use less carbon-based energy and to develop energy sources that emit smaller amounts of CO<sub>2</sub>. Changes in the relative prices for energy and energy-intensive goods would also shift income among households at different points in the income distribution and across industries and regions of the country. Policymakers could counteract some but not all of those income shifts by authorizing the government to sell CO<sub>2</sub> emission allowances and using the revenues to compensate certain households or businesses, or to give allowances away to some households or businesses.

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## JOINT COMMITTEE ON TAXATION

Joint Committee On Taxation, *Description Of Revenue Provisions Contained In The President's Fiscal Year 2010 Budget Proposal*

*Part One: Individual Income Tax and Estate and Gift Provisions*, 8 septembre 2009, 153 pages.

<http://www.jct.gov/publications.html?func=startdown&id=3574>

*Part Two: Business Tax Provisions*, 9 septembre 2009, 139 pages.

<http://www.jct.gov/publications.html?func=startdown&id=3577>

*Part Three: Provisions Related to the Taxation of Cross-Border Income and Investment*, 14 septembre 2009, 255 pages.

<http://www.jct.gov/publications.html?func=startdown&id=3578>

Analyse des mesures de réforme du système fiscal proposées dans le budget 2010 du Président Obama.

■ These documents, prepared by the staff of the Joint Committee on Taxation, provide a description and analysis of the individual income tax provisions, estate and gift tax provisions, business tax provisions and revenue provisions related to the taxation of cross-border income and investment that are included in the President's fiscal year 2010 budget proposal, as submitted to the Congress on May 7, 2009. These documents generally follow the order of the proposals as included in the Department of the Treasury's explanation of the President's budget proposal. For each provision, there is a description

of present law and the proposal (including effective date), a reference to relevant prior budget proposals or recent significant legislative action, and an analysis of policy issues related to the proposal.

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## NATIONAL TAX JOURNAL

Robert Carroll et Phillip Swagel, «The Intersection of Tax and Health Care Policy», 62 *National Tax Journal* 563-571, septembre 2009, 10 pages.

[http://ntj.tax.org/wwtax/ntjrec.nsf/91EEF598E942E563852576580047C820/\\$FILE/Article%2013-Carroll.pdf](http://ntj.tax.org/wwtax/ntjrec.nsf/91EEF598E942E563852576580047C820/$FILE/Article%2013-Carroll.pdf)

**Propositions pour le financement du système de santé: modifications au traitement fiscal de l'assurance-santé et changements à la réglementation du marché de l'assurance privée.**

- This paper discusses integrated proposals for health care reform that combine changes to the tax treatment of employer sponsored insurance to improve incentives with insurance market reforms to address problems in the individual market for health insurance. Combining these two types of measures is essential to slowing the rapid increase in health care costs while taking heed of the potential acceleration of the already ongoing contraction of the employer market that would occur with changes in tax policy alone.

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## TAX POLICY CENTER

Katherine Lim et Jeffrey Rohaly, *The Individual Alternative Minimum Tax: Historical Data and Projections, Updated October 2009*, 5 Octobre 2009, 19 pages.

[http://www.taxpolicycenter.org/UploadedPDF/411968\\_AMT\\_update.pdf](http://www.taxpolicycenter.org/UploadedPDF/411968_AMT_update.pdf)

**Impôt minimum de remplacement : les dernières statistiques concernant les contribuables affectés.**

- Congress originally enacted a minimum tax in 1969 to guarantee that high-income individuals paid at least a minimal amount of tax each year. Due to design flaws, however, the current alternative minimum tax (AMT) requires annual congressional action to prevent it from affecting tens of millions of taxpayers each year. One reason for the expansion of the AMT is that—unlike the regular income tax system—the AMT brackets and exemption are not indexed for inflation. In addition, the tax cuts passed during the Bush administration exacerbate the AMT problem because they reduce regular income taxes without a corresponding permanent reduction in the AMT. Absent another temporary fix or other change in law, the tax cuts and lack of indexation will combine to push more than 27 million taxpayers onto the AMT in 2010. If Congress extends the Bush tax cuts, that number would swell to almost 52 million by 2020. Alternatively, if Congress allows all of the tax cuts to expire—which is highly unlikely—the number of AMT taxpayers would fall dramatically in 2011, but then trend back upward over time to hit more than 37 million taxpayers by 2020. Regardless of how Congress deals with the coming expiration of the Bush tax cuts, policymakers will also need to address the explosive growth of the AMT from an obscure tax affecting only 20,000 filers in 1970 to one that could affect nearly a third of all taxpayers in 2010. The Tax Policy Center (TPC) has written extensively about the AMT. This paper briefly describes how the AMT works and provides the TPC's latest estimates of AMT coverage, revenue, and distribution.

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Alan J. Auerbach et William G. Gale, *Activist Fiscal Policy to Stabilize Economic Activity*, 24 août 2009, 56 pages.

[http://www.taxpolicycenter.org/UploadedPDF/1001311\\_activist\\_fiscal.pdf](http://www.taxpolicycenter.org/UploadedPDF/1001311_activist_fiscal.pdf)

**L'efficacité des politiques fiscales discrétionnaires pour contrer les crises économiques.**

- Facing the most severe recession since the 1930s, and probably the longest as well, the U.S. government has adopted an aggressive countercyclical fiscal policy stance, beginning with the “Economic Stimulus Act of 2008” in February of that year, shortly after the recession’s designated starting date, and followed one year later by the much larger “American Recovery and Reinvestment Tax Act of 2009.” Each of the bills, adopted under different presidents, contained temporary

tax rebates for households and temporary investment incentives for firms, indicating at least limited bipartisan acceptance of these approaches to countercyclical stimulus. Almost all OECD countries have introduced stimulus measures, with the packages averaging 2.5 percent of GDP across the OECD. This fiscal policy activism is striking, given the consensus a decade ago against the use of discretionary fiscal policy as a stabilization tool. In addition to traditional concerns about policy lags that seemed confirmed by certain unfortunate policy episodes, economists had provided various theoretical arguments and some evidence suggesting that multipliers might be small and that expectations could wreak havoc not only with the strength of policy effects but also with attempts at getting the timing right. In this paper, we consider the evidence on the effects of discretionary fiscal policy, paying particular attention to the current context. We begin by considering how the practice of discretionary fiscal policy has changed over time and argue that the return to activist policy predated the current recession. We then turn to the evidence on the effects of discretionary policy on economic activity, considering the variety of approaches found in the literature, including direct econometric tests of the impact of stimulative policies on consumption and investment, as well as general equilibrium approaches to measuring the impact of taxes and government purchases. Finally, we look for lessons from the evidence from two important historical episodes, for the United States in the 1930s and Japan in the 1990s.

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Rachel M. Johnson et Jeffrey Rohaly, *The Distribution of Federal Taxes, 2009-12*, 21 août 2009, 36 pages.  
[http://www.taxpolicycenter.org/UploadedPDF/411943\\_distribution\\_federal.pdf](http://www.taxpolicycenter.org/UploadedPDF/411943_distribution_federal.pdf)

**Analyse de la distribution du fardeau fiscal américain et de son caractère progressif.**

- Overall, the federal tax system is progressive. On average, households with higher incomes pay taxes that are a larger share of their income. But barring legislative action, the numerous sunsets and phase-ins that Congress has written into the tax code will result in a tax system that is in a state of flux over the next few years. As a result, current law dictates significant changes in the degree of progressivity in the federal tax system between now and 2012. This paper summarizes the Tax Policy Center's latest estimates of the distribution of federal taxes for 2009 through 2012.

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## SOCIAL SCIENCE RESEARCH NETWORK

George K. Yin, *Corporate Tax Reform, Finally, After 100 Years*, 11 septembre 2009, 9 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1446764](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1446764)

**Propositions pour une réforme du système d'imposition des sociétés aux États-Unis.**

- Future increases to the top income tax rates for individuals and reductions to the corporate tax rate will invite the widespread use of C corporations as tax shelter vehicles, an old problem that has never been addressed successfully. The changes could even resurrect the need for the collapsible-corporation provision, described by the ALI as “characterized by a pathological degree of complexity, vagueness and uncertainty.” This short essay, to be included with a group of submissions for the Volcker Tax Reform panel, urges that the corporate tax be limited to public firms, with all non-public firms taxed under a passthrough tax system. In addition to preventing the tax shelter problem, the change would improve equity and efficiency by taxing the owners of all closely held firms in a more similar fashion, and allow for simplification and reform of the corporate tax. The proposed change would reverse a policy decision made exactly 100 years ago when the income taxation of the owners of corporations was impermissible. Although Congress may soon be forced to adopt income tax rates reminiscent of years prior to 1986, it need not and should not bring with that change the same impenetrable problems and failed solutions of that bygone era.

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David Hasen, *Financial Options in the Real World - An Economic and Tax Analysis*, 29 août 2009, 64 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1463759](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1463759)

**Comment devrait-on imposer les transactions sur les options?**

- Many of the consequences of issuing and purchasing options on publicly traded property have been well understood since Black and Scholes developed a model for option pricing. No model of options, however, provides an accurate

economic analysis of the actual transactions that issuers and purchasers engage in when options are bought and sold. One consequence of this gap in understanding is that the rules for taxing options remain poorly developed. This article provides a transactional analysis of option sales for the first time. It demonstrates that while all options have as one component a swap of variable risks or returns on the underlying property for a fixed payment, “in-the-money” options contain, in addition, a simple forward transfer of the benefits and correlative burdens of a part of the underlying property that is equivalent to a forward sale of that part. Commentators have not identified this embedded forward sale because the payment arrangement between the parties to the option transaction masks it; however, a comparison of option prices derived under the Black-Scholes model and the theoretical prices of such forwards demonstrates that the transactions are identical. The analysis also illuminates the relationships between options and other common financial transactions, such as collars, and it permits a clear assessment of the advantages and disadvantages of possible tax rules for financial options.

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Yair Jason Listokin, *Stabilizing the Economy Through the Income Tax Code*, 2 septembre 2009, 9 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1466859](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1466859)

Certaines modifications au système fiscal pourraient aider à stabiliser l'économie.

- This note examines how the income tax code can be altered to stabilize the economy in the face of fluctuations. First, the note suggests that tax expenditures for goods with high income elasticities should be replaced with government spending, while tax expenditures for inferior goods should be expanded. Second, income tax rates should be indexed to the growth rate of the economy, with marginal rates higher in boom periods and lower in recessions. Finally, implicit tax expenditure subsidies should be decoupled from marginal rates via the use of tax credits. All of these recommendations will enhance the stabilizing effect of the income tax in the current era of economic uncertainty.

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## CENTER ON BUDGET AND POLICY PRIORITIES

Paul N. Van de Water, *An Excise Tax on Insurers Offering High-Cost Plans Can Help Pay for Health Reform*, 7 août 2009, 5 pages.  
<http://www.cbpp.org/files/8-7-09health.pdf>

Un impôt sur les assurances pour financer la réforme du système de santé.

- An excise tax on very high-cost health plans, which the Senate Finance Committee included in its health reform bill, represents a sound way to help pay for health reform. The excise tax finances nearly a quarter of the costs of the Finance Committee bill over the first ten years (\$201 billion out of \$829 billion) and makes a major contribution to the deficit reduction that the bill would achieve in later decades. It would help to slow the rate of health care cost growth, without which health care reform is not likely to be sustainable over time.

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## INTERNATIONAL

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### ORGANISATION DE COOPÉRATION ET DE DÉVELOPPEMENT ÉCONOMIQUES (OCDE)

*Withholding and Information Reporting Regimes for Small/Medium-sized Businesses & Self-employed Taxpayers*, août 2009, 68 pages.  
<http://www.oecd.org/dataoecd/49/16/43728416.pdf>

Comment augmenter la conformité volontaire des PME et des travailleurs autonomes?

- With government budgets under pressure in many countries, revenue bodies have a significant role to play in achieving improved compliance with tax laws. This information note has been prepared to assist revenue bodies advance their thinking on the use of legislated withholding and information reporting regimes for obtaining improved compliance in respect of income from SME/ self-employment activities.
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*Tax Co-operation 2009: Towards a Level Playing Field: 2009 Assessment by the Global Forum on Transparency and Exchange of Information*, 31 août 2009, 355 pages.

[http://www.oecd.org/document/23/0,3343,en\\_2649\\_33767\\_43555607\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/23/0,3343,en_2649_33767_43555607_1_1_1_1,00.html)

Rapport annuel sur la transparence et les échanges d'information entre états, dans plus de 80 pays.

- The Global Forum on Transparency and Exchange of Information conducts an annual review of transparency and exchange of information in more than 80 countries. This fourth annual assessment includes information on Estonia, India, Israel and Slovenia, bringing to 87 the number of countries covered by the report. It also features new summary assessments for each country, providing a snapshot of their legal and administrative framework. The report sets out in a series of tables, on a country by country basis, information on: laws and agreements permitting the exchange of information for tax purposes; access to bank information for tax purposes; access to ownership identity and accounting information; and availability of ownership, identity and accounting information relating to companies, trusts, partnerships and foundations.
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## INTERNATIONAL TAX DIALOGUE

FMI et OCDE, *Financial Institutions and Instruments - Tax Challenges and Solutions*, 30 septembre 2009, 43 pages.

[http://www.itdweb.org/financialconference/documents/conference\\_background\\_document\\_en.pdf](http://www.itdweb.org/financialconference/documents/conference_background_document_en.pdf)

Défis et solutions de l'imposition du secteur financier.

- The financial sector encompasses banks, insurance companies, mortgage companies, investment and pension funds, stock brokerages, and a wide range of investment advisory services and other institutions, including informal lenders. Its core functions are to intermediate between, and share risk across, savers and borrowers, providing the credit and liquidity upon which business activity hinges. The effective and smooth operation of these functions is crucial not only for microeconomic efficiency and fairness, but also for long-term growth performance and—as has become all too clear over the past year and a half—for macroeconomic stability. The centrality of these functions has long lent the sector special importance. Even in normal economic times, the financial sector receives an exceptional degree of support from government in the form of central bank –lender of last resort□ and other guarantees (implicit or explicit), and often in more subtle ways too. At the same time, it takes on a range of quasi-governmental functions, ranging from its central role in credit creation to more prosaic functions such as tax collection. The 2009 Global Conference of the International Tax Dialogue is concerned with how the taxation of the financial services sector, and the payments and income generated within it, is best structured and implemented so as to best realize strong performance in terms of microeconomic efficiency, sustained growth and macroeconomic stability. The issues are many. Should taxes bearing on financial markets and activities strive for the conventional objective of "neutrality" relative to what the situation would be in their absence? How exactly can such neutrality be achieved? Are there, on the other hand, non-tax distortions and inefficiencies that the tax system should seek to address by introducing deliberate non-neutralities, or should this be left to regulatory policy? Does financial innovation require a rethinking of the concepts and arrangements that underlie current tax practice? What are the emerging challenges—and opportunities—for tax administrators in dealing with the financial sector, and how can they be addressed?
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Sijbren Cnossen, "A VAT Primer for Lawyers, Economists, and Accountants", *Tax Notes International*, vol. 55, no 4, 27 juillet 2009, 15 pages.

[http://www.itdweb.org/documents/VAT\\_Primer.pdf](http://www.itdweb.org/documents/VAT_Primer.pdf)

## Analyse comparative de la TVA et des autres taxes à la consommation.

■ The United States is the only major country in the world without a value added tax — the consumption tax of choice of some 150 other countries. This article examines the nature and workings of the VAT by comparing it with other broad-based consumption taxes. The article contains four sections. Following this introduction, the second section discusses the different forms of consumption tax. In theory the base of the various consumption taxes is the same; hence, their economic impact and revenue yield should not differ. In practice, however, open economy aspects and feasibility constraints imply that there are important differences among them. The VAT emerges as the preferred choice, primarily because it is the most neutral and feasible alternative. The VAT does not affect the forms and methods of doing business or, more broadly, trade and investment, and does not discriminate between domestically produced and foreign-made products. Importantly, the VAT is not a cost to business. These observations form the background for a discussion in the third section of how the tax is perceived by lawyers, economists, and accountants. Lawyers emphasize that the VAT is a tax on transactions — sales and purchases — made by registered businesses. This requires clear definitions of who should be taxed, on what, where, when, and to what extent. In short, unambiguous legislation is essential if the VAT is to be effectively implemented. Economists argue that the VAT is a tax on labor income and the business cash flow component of capital income. Unlike the income tax, the VAT does not include the normal or hurdle rate of return on capital in its base; that is, at the margin it does not interfere with investment. As accountants show, consumption taxes can be best understood by working through the intricacies of a profit and loss (P&L) account in determining the tax bases and liabilities. It appears there is much to learn from the insights provided by the views of the various professions. The fourth section sums up the three major lessons learned from worldwide experience, which the United States should heed if it decides to adopt the VAT. It is important that the VAT be as broadly based as possible and that a single rate apply to all transactions. Only exports should be freed of tax.

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Controler and auditor general, *Inland Revenue Department: Effectiveness of the Industry Partnership programme*, 19 septembre 2009, 52 pages.

<http://www.oag.govt.nz/2008/ird-partnerships/docs/ird-partnerships.pdf>

## Évaluation des résultats du programme néo-zélandais de lutte contre l'économie souterraine.

● If people are not meeting their tax obligations, the revenue from taxes is reduced. The Government has less to spend on goods, services, and payments to or on behalf of New Zealanders. The tax burden is not spread as intended across taxpayers, and some organisations may obtain unfair commercial advantages. In 2002, the Inland Revenue Department (IRD) began testing an Industry Partnership programme (the programme) to try to reduce the incidence of undeclared income from cash transactions in selected industries. The programme operated from February 2002 to November 2006. More recently, aspects of the programme have been incorporated within the work of IRD's new Customer Insight Group. The Customer Insight Group is responsible for helping IRD to improve tax compliance through understanding what influences different groups of people. The Customer Insight Group is responsible for ensuring that IRD has this information so the wider organisation can design systems and processes that work for taxpayers. The programme involved IRD developing relationships with selected industry organisations. The objectives of the programme were to: increase the voluntary tax compliance levels within selected industries; increase IRD's presence in the community; improve the community's perception of IRD as a professional organisation; and target audit resources at the highest risk cases within selected industries. We carried out an audit of the programme. Overall, we found that the programme had some positive benefits for IRD and taxpayers. It has helped to inform the attention the Customer Insight Group pays to people and organisations operating partly or completely outside the tax system (the hidden economy).[javascript:ShowFullDescription\(10966, %22%22\);](#)

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## SOCIAL SCIENCE RESEARCH NETWORK

John Prebble and Zoë Prebble, *Comparing the General Anti-Avoidance Rule of Income Tax Law with the Civil Law Doctrine of Abuse of Law*, 22 septembre 2009, 20 pages.

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1473612](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1473612)

## Analyse comparative de l'application de dispositions anti-évitement et de la doctrine de l'abus de droit en droit civil.

- This article compares the general anti-avoidance rule of income tax law with the civil law doctrine of abuse of law (Rechtsmissbrauch, abus de droit) in eight jurisdictions: Germany, Croatia, New Zealand, Australia, France, the United States, the United Kingdom and the European Union. The article deals with the core concept of avoidance and addresses the statutory and judge-made general anti-avoidance rules in these jurisdictions. The article focuses on transactions that most people would recognize as avoidance and on how these eight jurisdictions either frustrate avoidance or allow it.

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David G. Duff, "Tax Avoidance in the 21st Century", publié dans *Australian Business Tax Reform in Retrospect and Prospect*, Chris Evans & Rick Krever, eds., Thomson, 2009, 20 août 2009, 25 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1457453](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1457453)

## Les causes de l'augmentation récente des transactions d'évitement abusives, et les mesures anti-évitement mises en place dans certaines juridictions.

- Over the past few decades, several factors have contributed to what numerous revenue agencies and academic authors have characterized as a significant increase in tax avoidance activity. This paper considers both the causes of increased tax avoidance activity over the past several years as well as governmental responses to this phenomenon in key common law jurisdictions, notably Australia, Canada, New Zealand, the United Kingdom and the United States. Part 2 examines the concept of tax avoidance, distinguishing unacceptable or abusive tax avoidance both from illegal tax evasion on the one hand and acceptable tax planning or tax minimization on the other. Part 3 considers the causes of recent tax avoidance activity and its adverse effects for domestic tax systems. Part 4 reviews government responses to tax avoidance, examining both legislative reforms and administrative innovations. Part 5 considers whether these legislative and administrative measures are sufficient to address the problem of tax avoidance in the 21st century, concluding that, although they can be expected to discourage some abusive tax avoidance, there is also much that remains to be done.

### Équipe de rédaction du Bulletin de veille

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