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CANADA

INSTITUT DE RECHERCHE EN POLITIQUES PUBLIQUES (IRPP)

Jean-Herman Guay et Luc Godbout, « Taxation et gestion budgétaire : la pensée magique des Québécois », *Options Politiques*, novembre 2011, 6 pages.
<http://www.irpp.org/po/archive/nov11/guay.pdf>

Le modèle de pensée propre aux Québécois offre peu de latitude à l'intervention gouvernementale en matière fiscale.

● Quatre Québécois sur cinq estiment que les finances publiques sont mal gérées. Au cours des six dernières années, le gouvernement libéral n'est pas parvenu à changer cette perception négative. À partir de deux grandes enquêtes, menées en 2005 et en 2011, Jean-Herman Guay et Luc Godbout cherchent à mesurer cette méfiance et surtout à cerner les grands profils des contribuables. Les auteurs sonnent enfin l'alarme : advenant une dégradation de l'économie québécoise et une hausse des taux d'intérêt, quelle marge de manœuvre restera-t-il au gouvernement du Québec si rien ne change?

VÉRIFICATEUR GÉNÉRAL DU QUÉBEC

Québec, Vérificateur général, *Rapport à l'Assemblée nationale pour l'année 2011-2012, Vérification de l'optimisation des ressources – Recouvrement des dettes fiscales*, t. 1, chapitre 4, 30 novembre 2011, 36 pages.
http://www.vgq.qc.ca/fr/fr_publications/fr_rapport-annuel/fr_2011-2012-VOR/fr_Rapport2011-2012-VOR-Ch04.pdf

Évaluation de l'efficacité de Revenu Québec dans le recouvrement des dettes fiscales.

■ La responsabilité de recouvrer les créances fiscales auprès des débiteurs est confiée au Centre de perception fiscale (CPF), une unité à l'intérieur de Revenu Québec. Au cours de la période 2010-2011, le CPF a recouvré 2,3 milliards de dollars. Les créances fiscales inscrites dans le Système de perception intégré des créances s'élevaient à 7,6 milliards de dollars au 31 mars 2011. Le Vérificateur général émet toutefois quelques critiques face à ce système de perception. Suivant ses conclusions, la stratégie de recouvrement pour gérer l'ensemble des créances nécessite des ajustements. De plus, compte tenu des différents écarts relatifs à la productivité des directions, des correctifs quant au traitement des dossiers de recouvrement sont essentiels.

Don Drummond, *Therapy or Surgery? A Prescription for Canada's Health System*, 17 novembre 2011, 30 pages.
http://www.cdhowe.org/pdf/Benefactors_Lecture_2011.pdf

Analyse du système de santé canadien : une réforme s'impose.

- Many analysts and healthcare stakeholders have been sounding the alarm: Canada's health system is unsustainable. But their alarms are not being heard by the public, and government action is slow and incremental. The disconnect between the analysis and the public and government responses reflects deficiencies in the diagnosis of the problem, and failure to understand the political context for reform. Having growth in healthcare costs outstrip national income does not necessarily mean the system is unsustainable. When asked, voters respond that they are prepared to pay higher taxes and consume less of other public services in order to preserve healthcare. But it is not clear they understand how severe this squeeze could become.

James Pierlot et Faisal Siddiqi, "Legal for Life: Why Canadians Need a Lifetime Retirement Saving Limit", *Commentary* no. 336, octobre 2011, 36 pages.

http://www.cdhowe.org/pdf/commentary_336.pdf

Les règles fiscales encourageant l'épargne sont inéquitables et empêchent plusieurs travailleurs d'économiser suffisamment pour leur retraite.

- Canadian tax rules allow accumulation of retirement savings in "tax assisted" plans, including defined-benefit (DB) pension plans, defined-contribution (DC) pension plans and RRSPPs. These plans are intended primarily for workers with "middle class" incomes, who will not receive enough pension income from programs such as Old Age Security (OAS) and the Canada/Quebec Pension Plan (C/QPP). With career membership in generous defined-benefit pension plans, a small minority of Canadian workers can and does accumulate good pensions with values ranging from \$550,000, for a worker with a career-end salary of \$50,000, to \$2.1 million with a career-end salary of \$150,000. With RRSP savings included, their accumulations of retirement wealth are even greater. But more than 12 million Canadian workers do not participate in a DB pension. Many will need to save for retirement, and must do so in DC pension plans and RRSPPs. In the current environment of low interest rates, an aging population, and increasing longevity, these workers have less time to save for retirement and must save more. But can they? To answer this question, we compare the tax-deferred saving opportunities available in DB plans, DC plans, and RRSPPs, using an actuarial modelling tool that incorporates Canadian tax rules for retirement saving from 1974 through 2011. The model also simulates career retirement-saving outcomes that would have occurred if "pension reform" tax rules implemented in 1990 had been in place from 1974 to 2011. Our model demonstrates that tax rules are preventing many workers from saving enough, and indeed, from accumulating even half the retirement wealth of some DB pension plan members. This indicates a serious problem of inequity, the prospect of low living standards for future retirees and an increasing burden on income-support programs funded from general tax revenue. Those at particular risk of not having enough DC/RRSP contribution room include new Canadians, self-employed workers, and those who have incurred investment losses, experienced periods of unemployment or made RRSP withdrawals before retirement. Major reform is needed, so that all workers for whom the "tax-assisted" retirement saving system is intended can save enough for their retirements. To make this a reality, we propose that Canada's annual, income-based tax limits on retirement saving be discarded and replaced with a uniform, inflation-indexed lifetime accumulation limit of \$2 million – the value of pensions now accumulated by high-income workers with career membership in generous DB pension plans, especially in the public sector.

FRASER INSTITUTE

Niels Veldhuis, Jason Clemens et Milagros Palacios, *Learning from the Past: How Canadian Fiscal Policies of the 1990s Can Be Applied Today*, 15 novembre 2011, 130 pages.

<http://www.fraserinstitute.org/uploadedFiles/fraser-ca/Content/research-news/research/publications/learning-from-the-past.pdf>

L'expérience des années 1990 : comment les mesures fiscales implantées à l'époque pourraient aider à réduire le déficit actuel.

- This book provides a historical overview that identifies parallels between the fiscal challenges facing Canadian governments in the 1990s and those facing governments in 2011. It highlights how the federal government, as well as

various provincial governments in the 1980s, failed to balance their budgets when they attempted to slow the growth in program spending and wait for revenues to rebound strongly enough to close the gap between spending and resources. But it wasn't until the spending reductions of the 1990s that both the federal government and the provinces returned to fiscal balance and achieved declining debt and interest costs. The authors conclude that wishing for revenue growth will not balance the budget, but real spending reductions, based on the successes of the 1990s, will. The book outlines the decisive steps that Ottawa and the provinces must take to rein in spending and set the Canadian economy to rights.



ÉTATS-UNIS

CENTER ON BUDGET AND POLICY PRIORITIES

Chuck Marr, Brian Highsmith et Chye-Ching Huang, *Repatriation Tax Holiday Would Increase Deficits and Push Investment Overseas – Proponents Are Distorting Joint Tax Committee Analysis*, 12 octobre 2011, 15 pages.

<http://www.cbpp.org/files/10-12-11tax.pdf>

Un congé fiscal sur les profits réalisés à l'étranger par les entreprises américaines augmenterait le déficit du gouvernement fédéral, sans procurer de bénéfices tangibles pour l'économie.

- Despite proponents' claims to the contrary, a proposal to enact a second tax holiday for the profits that U.S.-based multinational corporations bring back to the United States from foreign accounts would cost tens of billions of dollars in federal revenue — boosting deficits and debt — while not achieving its proponents' promise of more jobs and higher investment in the United States.

Phil Oliff et Nicholas Johnson, *The Impact of State Income Taxes on Low-Income Families in 2010*, 15 novembre 2011, 19 pages.

<http://www.cbpp.org/files/11-15-11sfp.pdf>

Il est nécessaire de réduire l'imposition des ménages à faible revenu au sein de plusieurs états.

- The successful bipartisan effort over the last two decades to reduce state income taxes on working-poor families has stalled and is in danger of reversing. No new states exempted working-poor families from income taxes in 2010, and in most of the 15 states where such families still pay income taxes, they saw their income taxes increase. Taxing the incomes of working-poor families runs counter to decades of efforts by policymakers across the political spectrum to help families work their way out of poverty. The federal government has exempted such families from the income tax since the mid-1980s, and a majority of states now do so as well. Since 1990, the number of states with income taxes on working-poor families of four has fallen from 24 to 15, and even in the remaining 15 states, the income tax liabilities of these families have declined significantly. Eliminating state income taxes on working-poor families helps offset the higher child care and transportation costs that families incur as they strive to become economically self-sufficient. Moreover, research increasingly makes clear that raising the after-tax incomes of poor families can boost poor children's chances of academic success and increase their earnings prospects as adults. In other words, relieving poor families of state income taxes can make a meaningful contribution toward "making work pay," and can help states cultivate the highly skilled workforce they will need to succeed economically in the future.

INSTITUTE ON TAXATION AND ECONOMIC POLICY (ITEP)

Robert S. McIntyre, Matthew Gardner, Rebecca J. Wilkins et Richard Phillips, *Corporate Taxpayers and Corporate Tax Dodgers 2008-2010*, novembre 2011, 71 pages.

<http://www.itepnet.org/pdf/Corporatetaxdodgers.pdf>

Analyse de l'imposition des plus grandes sociétés américaines pour les années 2008 à 2010.

■ Earlier this year, Berkshire Hathaway Chairman Warren Buffett made headlines by publicly decrying the stark inequity between his own effective federal tax rate (about 17 percent, by his estimate) and that of his secretary (about 30 percent). The resulting media firestorm has drawn welcome attention to unfair tax breaks that allow the richest Americans to avoid paying their fair share of the personal income tax. But these inequities are not limited to the personal tax. Our corporate tax system is plagued by very similar problems, problems that allow many of America's most profitable corporations to pay little or nothing in federal income taxes. This study takes a hard look at the federal income taxes paid or not paid by 280 of America's largest and most profitable corporations in 2008, 2009 and 2010. Over the three years, the 280 companies in our survey reported total pretax U.S. profits of \$1.4 trillion. While the federal corporate tax code ostensibly requires big corporations to pay a 35 percent corporate income tax rate, on average, the 280 corporations in our study paid only about half that amount. Many people will be appalled to learn that a quarter of the companies in our study paid effective federal tax rates on their U.S. profits of less than 10 percent. Others may be surprised to learn that an almost equal number of our companies paid close to the full 35 percent official corporate tax rate.

CONGRESSIONAL BUDGET OFFICE

Congressional Budget Office, *Trends in the Distribution of Household Income Between 1979 and 2007*, 25 octobre 2011, 47 pages.

<http://www.cbo.gov/sites/default/files/cbofiles/attachments/10-25-HouseholdIncome.pdf>

Distribution des revenus des ménages américains, après transferts gouvernementaux et impôt fédéral, entre 1979 et 2007 : les inégalités ont augmenté substantiellement.

■ From 1979 to 2007, real (inflation-adjusted) average household income, measured after government transfers and federal taxes, grew by 62 percent. During that period, the evolution of the nation's economy and the tax and spending policies of the federal government and state and local governments had varying effects on households at different points in the income distribution: Income after transfers and federal taxes for households at the higher end of the income scale rose much more rapidly than income for households in the middle and at the lower end of the income scale. As a result of that uneven income growth, the distribution of after-tax household income in the United States was substantially more unequal in 2007 than in 1979: The share of income accruing to higher-income households increased, whereas the share accruing to other households declined. In fact, between 2005 and 2007, the after-tax income received by the 20 percent of the population with the highest income exceeded the after-tax income of the remaining 80 percent. To assess trends in the distribution of household income, the Congressional Budget Office (CBO) examined the span from 1979 to 2007 because those endpoints allow comparisons between periods of similar overall economic activity (they were both years before recessions). The growth in average income for different groups over the 1979–2007 period reflects a comparison of average income for those groups at different points in time; it does not reflect the experience of particular households. Although an increasing concentration of market income was the primary force behind growing inequality in the distribution of after-tax household income, shifts in government transfers (cash payments to individuals and estimates of the value of in-kind benefits) and federal taxes also contributed to that increase in inequality. CBO estimates that the dispersion of market income grew by about one-quarter between 1979 and 2007, while the dispersion of after-tax income grew by about one-third.

Congressional Budget Office, Statement of Douglas W. Elmendorf, *Policies for Increasing Economic Growth and Employment in 2012 and 2013*, 15 novembre 2011, 52 pages.

http://www.cbo.gov/sites/default/files/cbofiles/attachments/11-15-Outlook_Stimulus_Testimony.pdf

Des mesures fiscales équilibrées pour stimuler l'emploi et relancer l'économie à court terme.

■ This testimony assesses the potential impact of a variety of temporary fiscal policy actions that might be considered to promote economic growth and increase employment in the near term. Thus, changes in fiscal policy, if appropriately designed, would promote economic growth and increase employment during the next few years. Despite the near-term economic benefits that would arise from reductions in taxes and increases in government spending, such actions would

add to the already large projected budget deficits, either immediately or over time. Unless offsetting actions were taken to reverse the accumulation of additional government debt, the nation's capital stock, its future output, and people's future incomes would tend to be lower than they otherwise would have been. If policymakers wanted to boost the economy in the near term while seeking to achieve long-term fiscal sustainability, a combination of policies would be required: changes in taxes and spending that would widen the deficit now but reduce it later in the decade. Such an approach would work best if the future policy changes were sufficiently specific and widely supported so that households, businesses, state and local governments, and participants in financial markets believed that the future fiscal restraint would truly take effect.

Congressional Budget Office, Statement of Frank J. Sammartino, *Options for Changing the Tax Treatment of Charitable Giving*, 18 octobre 2011, 21 pages.

<http://www.cbo.gov/sites/default/files/cbofiles/attachments/10-18-charitableTestimony.pdf>

Analyse de différents scénarios de modifications au traitement fiscal des dons de bienfaisance.

■ Numerous proposals have been made in recent years to alter the income tax treatment of charitable giving by individual donors. Some proposals aim to reduce the cost to the government by imposing a floor (or minimum level) that a person's charitable giving would have to exceed to qualify for preferential tax treatment. Other proposals would extend the current charitable deduction to taxpayers who do not itemize deductions or would replace the current deduction with a non-refundable tax credit available to all taxpayers who make charitable contributions. For this analysis, CBO examined how much taxpayers in various income groups donate to charities and what types of organizations receive those donations. CBO also investigated how changing the structure of tax incentives for giving would affect the tax subsidy (the cost in forgone revenues to the federal government), the overall level of charitable giving, and the extent to which different income groups benefit from the tax preference. Specifically, CBO looked at 11 options for altering the current income tax treatment of charitable giving.

TAX POLICY CENTER

Eric Toder, Jim Nunns et Joseph Rosenberg, *Using a VAT for Deficit Reduction*, 22 novembre 2011, 52 pages.

<http://www.taxpolicycenter.org/UploadedPDF/1001567-Pew-VAT-for-Deficit-Reduction.pdf>

Analyse comparée de deux mesures fiscales : taxe à la valeur ajoutée vs augmentation de l'impôt sur le revenu.

■ This paper compares two options to increase revenues as part of a plan to help avert a fiscal crisis – adopting a new value added tax (VAT) and raising all individual income tax rates, including those applying to capital gains and dividends, by a constant percentage. A VAT is a tax on households' consumption of goods and services that is collected incrementally at each stage of the production and distribution of goods and services. The VAT examined in this paper is an add-on tax (i.e., it raises revenue, rather than replacing funds from an existing federal tax). It has a broad base and includes a rebate to mitigate the distributional effects of the tax on lower-income households. Compared with increasing individual income tax rates, reducing the deficit by the same amount with a VAT would impose a larger burden on low- and middle-income households and increase compliance costs for taxpayers and administrative costs for the government, especially during a startup period. But the VAT would lead to a smaller increase in marginal tax rates on labor income than an income tax, not affect incentives to save and invest, and impose fewer, but not necessarily smaller, distortions on economic decisions.

Daniel Baneman et Jim Nunns, *Income Tax Paid at Each Tax Rate, 1958–2009*, 12 octobre 2011, 6 pages.

<http://www.taxpolicycenter.org/UploadedPDF/901456-Tax-Paid-Each-Rate.pdf>

L'évolution des différentes tranches d'imposition des particuliers depuis 1958 et leur influence sur les recettes fiscales.

- The federal individual income tax has had many more brackets and much higher rates in the past than it does today. In 1958, for example, there were 24 brackets (versus 6 today) and the top rate was 91 percent (versus 35 percent today). The impact of more brackets and higher rates on taxpayers and revenues depends on how much taxable income falls in each of the tax rate brackets. We find that only a small fraction of returns was subject to rates above today's top rate of 35 percent in any year since 1958, but a significant fraction of tax was paid at these higher rates in many years. For example, prior to 1982 (when the top rate was reduced to 50 percent), taxable income in brackets above today's top 35 percent rate was taxed at an average effective rate of 49 percent. We estimate that increasing the effective tax rate on taxable income in the 35 percent bracket to 49 percent would have raised \$78 billion of additional income tax revenue in 2007.
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C. Eugene Steuerle, Testimony before the Committee on Finance United States Senate, *The Tax Treatment of Charities & Major Budget Reform*, 18 octobre 2011, 10 pages.

<http://www.taxpolicycenter.org/UploadedPDF/901460-The-Tax-Treatment-of-Charities.pdf>

Comment réduire les dépenses fiscales sans affecter les organismes de bienfaisance.

- Eugene Steuerle testifies before the Senate Finance Committee on "Tax Reform Options: Incentives for Charitable Giving," presenting options on how to increase tax revenues with minimal impact or perhaps even an increase in charitable giving. Among other recommendations, he suggests a floor under charitable giving, improved compliance measures, greater restrictions on non-cash gifts, a better system of information reporting, allowing taxpayers to immediately deduct contributions they make while filing their tax returns, extending the deduction to taxpayers who don't itemize, raising the ceiling on allowed charitable giving for some types of gifts, and reforming the foundation excise tax.
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ROYAUME-UNI

INSTITUTE FOR FISCAL STUDIES

Cormac O'Dea et Ian Presto, *The Distributional Impact of Public Spending in the UK*, juillet 2010, 72 pages.

http://clients.squareeye.net/uploads/2020/documents/ESRC_preston%20FINAL.PDF

Étude sur les effets redistributifs des dépenses gouvernementales et du système d'imposition britanniques.

- Public spending in the UK in 2008/9 amounted to over £10,000 per person or about 43% of national income (Crawford, Emmerson and Tetlow 2009) while net receipts from tax and social security contributions exceeded £8,000 per person or about 35% of national income. These transfers of resources between individuals and the state, either as cash payments or as supply of goods, affect individual standards of living and do so in ways that differ markedly between different households. Assessing the impact of government activity on the distribution of household living standards is essential to the evaluation of public service provision but raises challenging conceptual issues that we discuss in this report.
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INTERNATIONAL

ORGANISATION DE COOPÉRATION ET DE DÉVELOPPEMENT ÉCONOMIQUES

OCDE, *Inventory of estimated budgetary support and tax expenditures for fossil fuels*, octobre 2011, 355 pages.

<http://www.oecd.org/dataoecd/40/35/48805150.pdf>

Est-il souhaitable de subventionner la consommation et la production de pétrole et d'autres combustibles fossiles?

- This document provides preliminary quantitative estimates of direct budgetary support and tax expenditures supporting the production or consumption of fossil fuels in selected OECD member countries. This information has been compiled as part of the OECD's programme of work to develop a better understanding of environmentally harmful subsidies (EHS). It is also intended to inform the on-going efforts of the Group of Twenty (G20) nations to reform fossil-fuel subsidies. It may be seen as a complement to the information on fossil-fuel consumption subsidies that has been compiled by the International Energy Agency (IEA), primarily for developing and emerging economies.

OCDE, *OECD Tax Policy Study No. 21: Taxation and Employment*, 12 octobre 2011, 165 pages.

Sommaire exécutif (gratuit) : <http://www.oecd.org/dataoecd/9/23/48859441.pdf>

Étude complète (payant) : http://www.oecd.org/document/19/0,3746,en_2649_34897_48851219_1_1_1_1,00.html

Analyse de l'effet des mesures fiscales sur le niveau d'emplois.

- How do taxes affect the level of employment? What reforms can reduce unemployment and increase labour force participation? These questions are answered in OECD Tax Policy Study No. 21: Taxation and Employment. This report examines the effects of taxation on employment, highlights key policy challenges faced by governments, and suggests ways that countries can address these challenges. The report provides both a broad overview of the effects of taxation on employment as well as a detailed analysis of selected issues. Chapter 1 provides the overview, examining how taxes on labour income can affect both the size of the labour force and the level of unemployment, and highlighting key areas of concern for tax policy makers. This analysis is then augmented in chapters 2 to 4 by the more detailed analysis of the effects of taxation on the employment of three key groups: low-income workers, older workers, and mobile high-skilled workers. As well as highlighting key areas of concern for tax policy makers, the report places a particular focus on the different measures that have been adopted by countries to overcome these problems. It discusses the main design features, and the advantages and disadvantages of the different approaches that have been adopted.

OCDE, *Statistiques des recettes publiques 1965-2010*, 29 novembre 2011, 357 pages (payant).

www.oecd.org/ctp/statsrecettespubliques

Portrait exhaustif du régime fiscal des différents pays membres de l'OCDE.

- Cette publication annuelle fournit des informations sur les niveaux d'imposition et la structure de la fiscalité dans les pays de l'OCDE. Elle a été préparée sous les auspices du Groupe de travail sur l'analyse des politiques et des statistiques fiscales du Comité des affaires fiscales; elle est publiée sous la responsabilité du Secrétaire général de l'OCDE.

INTERNATIONAL TAX DIALOGUE

FMI, OCDE, ONU et Banque Mondiale, *Supporting the Development of More Effective Tax Systems*, 7 novembre 2011, 54 pages.

<http://www.oecd.org/dataoecd/54/29/48993634.pdf>

Rapport commandé par le *G-20 Development Working Group* afin d'aider les pays en voie de développement à améliorer l'efficacité de l'appareil fiscal de leur gouvernement.

- The Doha Declaration confirms the need to step up efforts to enhance tax collection, investment and other private flows, with a view to supporting pro-poor development. Yet half of sub Saharan African countries still mobilise less than 17% of their GDP in tax revenues, below the minimum level of 20% considered by the UN as necessary to achieve the

Millennium Development Goals. Several Asian and Latin American countries fare little better. In addition, many tax systems have little impact on reducing inequalities in income and wealth and only a small proportion of citizens are within the tax system. To help developing countries, the G-20, and the donor community, need to ensure that the assistance directed at tax system development is coherent and effective. Moving towards simpler, more equitable and transparent tax systems and a broadening of the tax base has been a concern in many developing countries for many years, and the organisations preparing this report have been active in the area for decades. But it has recently taken on a higher political profile as the wider development community has increasingly recognised the centrality of taxation in development. This is an extremely welcome and important development. The report focuses on how the G-20 can contribute to strengthening the enabling environment in which tax systems can be developed, building on the extensive work that has already been done by multilateral institutions and bilateral donors. It is not a comprehensive plan for how tax can be used to promote development. Rather, it sets out how the G-20 can show leadership and provides political support to ongoing initiatives and identifies areas which need to be reinforced. The issues discussed in this report are closely linked to those addressed in the other pillars, especially infrastructure, social protection and investment, as well as the issues in the G-20 Working Group on Corruption. Without adequate revenues developing countries cannot invest in the physical and social infrastructure required for sustainable development, and addressing governance issues in the tax area is critical to wider governance reform.

SOCIAL SCIENCE RESEARCH NETWORK (SSRN)

Eva Huang et Bin Yang, "Characteristics of the Chinese Tax System and Its Cultural Underpinnings: A Comparison with the West", *Journal of Chinese Tax and Policy*, vol. 1, no 1, p. 13-33, août 2011, 25 pages.

http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1963570

Les politiques fiscales en Chine et leurs bases culturelles.

- China's tax system is characterized by the co-existence of formal taxes, sundry levies and hidden taxes. In China, multiple authorities with tax law making powers and tax administration powers exist. This leads to issues of tax jurisdiction and tax compliance such as differential treatment between local administrative areas and between taxpayers who have different status in the tax system. These unique characteristics of the Chinese tax system are rooted in China's special national circumstances. These national circumstances include issues of economic development, political system and issues that are culturally specific. Further, a 'human relationship system' arises from that culture, where the behavior of politicians, grassroots administrators and the taxpayers cannot be viewed in isolation. Looking deeper, the reasons behind these characteristics relate to the status-conscious culture in China. This is exemplified in the saying 'Criminal punishment does not apply to senior officials and the etiquette does not apply to common people', and the selfish culture of human sympathy, face relationships, and 'if it is not my business, hang it up'. This article discusses the main characteristics of the Chinese tax system, comparing it to prevailing systems in Western developed nations. It focuses on cultural attributes, providing a backdrop for understanding the full picture of the Chinese tax system.

Équipe de rédaction du Bulletin de veille

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