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## CANADA

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### CANADIAN TAX FOUNDATION

Kenneth J. McKenzie, « Income Taxes, Integration, and Income Trusts », *Revue fiscale canadienne*, vol. 54, n° 3, 24 pages.

Résumé: <http://www.ctf.ca/ctjindex/06ctj3.asp>

#### **Les conséquences économiques de la réduction de l'impôt sur les dividendes et de l'imposition des fiducies de revenu.**

● Dans son budget du 2 mai 2006, le gouvernement conservateur a introduit des réductions importantes des taux d'impôt sur les dividendes. La croissance des fiducies de revenu et l'inquiétude liée à l'érosion de l'assiette fiscale des sociétés ont justifié cette réduction. Le 31 octobre 2006, en réponse aux préoccupations soulevées par le fait que les changements introduits dans le budget du mois de mai n'ont pas mis et ne mettront pas un frein à la popularité des fiducies de revenu, le gouvernement a annoncé l'imposition d'un impôt de distribution sur les attributions effectuées par les fiducies de revenu. Cet article étudie des recherches sur les conséquences économiques liées à l'imposition des dividendes et, à la lumière de ces recherches, il analyse les conséquences de la diminution des taux d'impôt sur les dividendes suite à la mise en application du budget, à la lumière de cet examen. L'article commente également l'efficacité des fiducies de revenu et de la réaction du gouvernement à ce sujet.

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### THE FRASER INSTITUTE

Milagros Palacios et Niels Veldhuis, *Canadian Government Debt 2006: A Guide to the Indebtedness of Canada and the Provinces*, 14 novembre 2006, 40 pages.

<http://www.fraserinstitute.ca/admin/books/files/CanGovtDebt2006.pdf>

#### **Les gouvernements fédéral et provinciaux doivent agir pour maîtriser la dette publique.**

● The net direct debt of all three levels of government in Canada fell from \$832.7 billion to \$798.4 billion between 1999 / 2000 and 2003 / 2004. This is a small drop compared to the growth since 1990 / 1991 when net debt was \$ 533 billion. There are several reasons that even a small reduction in debt is good news. First, governments have begun to balance their books and some have started paying down their debt. Second, continued economic growth will help reduce the ratio of debt to gross domestic product (GDP), currently at 65.6%. Third, a constant or declining debt stock will demand a smaller portion of

government revenues. As a result, some of the 10.7% of revenues currently being spent on interest charges can be used for further debt relief or tax cuts. The bad news is that the \$34.3 billion drop in debt was more than offset by increases in other liabilities such as program obligations, which grew significantly from 1999 to 2003. The net increase in total liabilities over this period was \$259.4 billion. The growth in obligations under programs such as the Canada and Quebec Pension Plans, the Old Age Security, and the Medicare system has been a focus of this debt study for many years. Specifically, the concern lies in the size of these obligations and what this implies for the future health of these programs. Largely due to increases in program obligations, in 2003/2004 federal, provincial, and local liabilities added up to \$171,032 for each Canadian taxpayer or \$85,525 for each Canadian citizen. Ontario has the largest total liabilities per capita at \$92,490, followed by Quebec (\$88,778) and Alberta (\$87,630). Prince Edward Island has the smallest total government liabilities per capita at \$64,841, followed by New Brunswick (\$65,810) and Manitoba (\$70,340). With the exception of Alberta, all provinces have total liabilities greater than 200% of annual GDP. If the government of Quebec taxed 100% of all income generated, it would still take them over two and a half years to pay of all their debt and cover all program obligations.

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## ÉTATS-UNIS

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### TAX POLICY CENTER (URBAN INSTITUTE/BROOKINGS INSTITUTION)

Eric J. Toder, *Tax Expenditures and Tax Reform: Issues and Analysis*, 20 octobre 2006, 19 pages.  
[http://www.taxpolicycenter.org/UploadedPDF/411371\\_tax\\_expenditures.pdf](http://www.taxpolicycenter.org/UploadedPDF/411371_tax_expenditures.pdf)

#### Discussion portant sur les relations entre les dépenses fiscales, le contrôle des dépenses et les réformes fiscales proposées.

■ Tax reform is once again in the headlines. On November 1, the President's Advisory Panel on Federal Tax Reform (2005) presented two options for restructuring the tax system – a reformed income tax with a significant amount of capital income of individuals exempt from tax (The Simplified Income Tax Plan or SIT) and a consumption-based tax with some residual taxation of capital income of individuals (The Growth and Investment Tax Plan or GIT). The panel claims both plans would promote the major goals of a good tax system by reducing complexity, improving fairness, and promoting economic growth. The plans would reform the basic structure of the income tax and also reduce many tax benefits that favor some activities and taxpayers over others – provisions often referred to as tax expenditures. The term “tax expenditure” was first used by Stanley Surrey (Surrey 1967) and the Treasury tax policy staff under his direction produced the first tax expenditure list in 1968. The Congressional Budget Act of 1975 requires that both Executive Branch and Congressional agencies publish annual lists of tax expenditures. It defines tax expenditures as “revenue losses attributable to provisions of the Federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of liability.” (Sunley 2004. p. 156) Many other countries also publish tax expenditure reports (Bixi, Valenduc, and Swift 2004). Tax expenditure reports provide data that are useful for two overlapping, but distinct agendas – expenditure control and tax reform. As the label “tax expenditure” implies, they provide information on backdoor spending through the tax code that might otherwise be accomplished with direct outlays. But tax expenditure lists also display revenue losses from provisions that have no clear analogue in a spending program, but do depart from a practical comprehensive income tax base. This paper assesses the relationship between the tax expenditure lists, tax reform, and expenditure control.

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Greg Leiserson et Jeffrey Rohaly, *The Individual Alternative Minimum Tax: Historical Data and Projections updated November 2006*, 10 novembre 2006, 14 pages.

[http://www.taxpolicycenter.org/UploadedPDF/901012\\_individual\\_amt.pdf](http://www.taxpolicycenter.org/UploadedPDF/901012_individual_amt.pdf)

#### Les problèmes du système d'impôt minimum de remplacement (AMT).

● The individual alternative minimum tax (AMT) was originally enacted in 1969 to guarantee that high-income individuals paid at least a minimal amount of tax. Due to design flaw, however, the AMT threatens to grow from a footnote in the tax code to a major component affecting tens of millions of taxpayers every year. One reason for the projected 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 individual income tax cuts enacted since 2001 exacerbate the problems of the alternative minimum tax. Absent a change in law, more than 30 million taxpayers will become subject to the AMT by 2010. The problem will abate somewhat if the tax cuts expire on schedule in 2011, but the upward trend will continue immediately thereafter. By 2017, about 39 million taxpayers will be subject to the AMT under current law, and almost 53 million if the tax cuts are extended. Though most lower- and middle-income taxpayers will remain unaffected by the tax, the explosive growth of the AMT from a tax affecting only 20,000 taxpayers in 1970 to one affecting 39 million or more in 2017 demands attention. The Tax Policy Center has written extensively about the AMT. This document presents and discusses updated estimates of AMT participation, revenue, and the distribution of AMT liability. It starts with a brief overview of how the AMT works.

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## **URBAN INSTITUTE**

Yesim Yilmaz, Sonya Hoo, Matthew Nagowski, Kim Rueben et Robert Tannenwald, *Measuring Fiscal Disparities Across the U.S. States*, 29 novembre 2006, 88 pages.

[http://www.urban.org/UploadedPDF/311384\\_fiscal\\_disparities.pdf](http://www.urban.org/UploadedPDF/311384_fiscal_disparities.pdf)

### **Rapport portant sur les disparités fiscales des 50 États américains avec un regard portant sur les dépenses et la capacité fiscale de chacun des États.**

- This report measures the fiscal disparities across the 50 states in fiscal year 2002 by looking at each state's revenue capacity, expenditure need, and overall level of fiscal capacity. Because tax authority and expenditure responsibilities are assigned to different levels of governments across different states, we combine information about revenues raised and expenditure needs for each state and its local governments. We use a methodology based on the underlying economic and demographic conditions found in the states rather than actual revenue and expenditure levels. A state's revenue capacity measures the resources its state and local governments can tap to finance public services. A state's expenditure need gauges the extent to which its state and local governments face conditions that raise or lower the cost of and need for public services. Fiscal capacity assesses each state's ability to raise revenues relative to its expenditure needs. This is the first such study undertaken by the Tax Policy Center in collaboration with the New England Public Policy Center at the Federal Reserve Bank of Boston.

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## **NATIONAL TAX JOURNAL**

Jane Gravelle et Jennifer Gravelle, « Horizontal Equity and Family Tax Treatment: The Orphan Child of Tax Policy », *National Tax Journal*, vol. 59, n° 3, septembre 2006, 19 pages.

Résumé: <http://ntj.tax.org/wwwtax/ntjrec.nsf/009a9a91c225e83d852567ed006212d8/93bf0eaf03787fc38525722900453c7b>

### **Une étude de l'équité fiscale entre les familles selon le nombre d'enfants.**

- Horizontal equity across families has played little role in forming tax policy. Using an index to equate different families, the earned income credit (EIC) is shown to create dramatic effective tax rate differentials at low incomes, favoring families with two children. In the middle, the child credit favors large families. At high incomes, families without children are favored slightly. Tax revisions reducing these inequities include increasing the EIC for singles and childless couples, repealing the alternative minimum tax, eliminating phase outs, and eliminating or reducing the child credit. Making the child credit fully refundable would magnify inequities.

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## **CENTER ON BUDGET AND POLICY PRIORITIES**

Center on Budget and Policy Priorities, *Tax Cuts: Myths and realities*, 12 octobre 2006, 9 pages.

<http://www.cbpp.org/9-27-06tax.pdf>

### **Critique des affirmations de l'administration américaine concernant les réductions d'impôt.**

● Since 2001, the Administration and Congress have enacted a wide array of tax cuts, including reductions in individual income tax rates, repeal of the estate tax, and reductions in capital gains and dividend taxes. Nearly all of these tax cuts are scheduled to expire by the end of 2010. Making them permanent would cost more than \$3 trillion over the next decade (when the cost of additional interest on the federal debt is included). Because important decisions about these tax policies must be made in the next few years, it is essential to understand their effects on deficits, the economy, and the distribution of income. Supporters of the tax cuts have sometimes sought to bolster their case by understating the tax cuts' costs, overstating their economic effects, or minimizing their regressivity. Here, we address some of the myths heard most frequently in recent tax-cut debates.

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Ifie Okwuje et Nicholas Johnson, *A Rising Number of State Earned Income Tax Credits are Helping Working Families Escape Poverty*, 20 octobre 2006, 6 pages.

<http://www.cbpp.org/10-12-06sfp.pdf>

### **Analyse de l'effet du crédit d'impôt sur le revenu gagné sur la réduction de la pauvreté.**

● An Earned Income Tax Credit is a tax reduction and a wage supplement for low- and moderate income working families. The federal government administers an EITC through the income tax. So do many states. States that enact EITCs can reduce child poverty, increase effective wages, and cut taxes for families struggling to make ends meet.

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## **ROYAUME-UNI**

### **INSTITUTE FOR FISCAL STUDIES**

Andrew Leicester, *The UK Tax System and the Environment*, octobre 2006, 92 pages.

<http://www.ifs.org.uk/comms/r68.pdf>

### **Une analyse critique des taxes environnementales au Royaume-Uni.**

● This report takes a broad overview of the UK environmental tax system as it exists in 2006. It aims to bring together evidence and data from a range of sources to provide a central source of information about the existing environmental tax system, alongside discussion of the key principles of the debate around using taxes and other economic instruments for environmental goals. The report assesses broad trends over time – both in environmental tax revenues and in greenhouse gas emissions, the latter with respect to the government's own emissions-reduction targets and the Kyoto Protocol. It also examines current measures case by case, considering and commenting on the history, motivation, design and implementation of each tax, evidence on the effects (both intentional and perhaps unintentional), trends in revenue and, where important, any distributional implications. Taxes are considered under three broad headings: transport, natural resources and energy. The report looks at new taxes designed explicitly for environmental ends (such as the climate change levy), taxes that were not environmental in intention but have environmental consequences (such as fuel duty), taxes that were altered to incorporate a more obvious environmental objective (such as changes to VAT) and non-tax measures that nevertheless provide economic incentives for pollution reduction (such as the UK and EU Emissions Trading Schemes). The report is not designed to be prescriptive – it does not suggest or encourage that particular policies be changed or introduced, nor does it try to estimate how far current policy will go in the future to meet environmental objectives. Rather, it is designed as a factual overview of where current policy has taken us. However, it does consider some possible future reforms to the environmental tax system – road user

charging, carbon taxes and taxes on packaging waste (plastic carrier bags) – that have been suggested. In a report of this nature, it is, of course, extremely difficult to summarise the findings as a whole for each part of the environmental tax system. Some of the key results, both general and for particular tax measures, are, however, presented here.

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## INTERNATIONAL

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

OCDE, *Statistiques des recettes publiques 1965-2005 : Édition 2006, Étude spéciale : Impôts versés sur les transferts sociaux*, octobre 2006, 339 pages.

(Veuillez noter qu'il faut s'abonner aux publications de l'OCDE pour consulter le document en entier.)

[http://www.oecd.org/document/63/0,2340,fr\\_2649\\_201185\\_37507135\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/63/0,2340,fr_2649_201185_37507135_1_1_1_1,00.html)

#### **Les recettes fiscales de nombreux pays de l'OCDE ont augmenté suite à un renforcement de la croissance économique qui a permis de percevoir davantage d'impôts.**

■ Les recettes fiscales, calculées par rapport au produit intérieur brut (PIB), augmentent dans de nombreux pays de l'OCDE malgré des baisses des taux d'imposition, dues à la fois aux effets d'une plus forte croissance économique, qui a permis aux entreprises de faire des bénéfices plus importants, et également, dans certains pays, aux effets d'un élargissement de la base d'imposition et un meilleur respect des lois fiscales. En 2005, selon la dernière édition de la publication de l'OCDE *Statistiques des recettes publiques*, les charges fiscales ont progressé, en pourcentage du PIB, dans 17 des 24 pays pour lesquels des chiffres provisoires sont disponibles, et elles n'ont baissé que dans cinq d'entre eux. Ces chiffres, ainsi que des données concernant l'année 2004, indiquent un retournement de la tendance à la réduction des charges fiscales observée entre 2000 et 2003. L'augmentation des recettes des impôts sur les revenus, qu'il s'agisse des bénéfices des sociétés ou des revenus des personnes physiques, a été la principale cause de l'augmentation des rapports impôts/PIB de 2005 en Islande, aux États-Unis et au Royaume-Uni. En Islande, cette augmentation s'explique également par l'augmentation des recettes des impôts sur les biens et services. Au contraire, la baisse observée en Hongrie a surtout été due à la réduction des recettes des impôts sur les biens et services. Les impôts sur les revenus des personnes physiques et sur les bénéfices des sociétés constituent l'une des principales sources de recettes fiscales dans beaucoup de pays de l'OCDE. Cependant, les cotisations de sécurité sociale et les impôts sur les biens et services jouent également un rôle majeur et l'importance relative de ces différents impôts varie selon les pays. Les augmentations récentes des recettes des impôts sur le revenu — qu'il s'agisse des revenus des personnes physiques ou des bénéfices des sociétés — sont intervenues malgré le fait que les taux légaux des impôts sur les sociétés et sur les revenus des personnes physiques sont restés stables ou ont baissé dans un grand nombre de pays de l'OCDE. Il n'y a pas eu d'augmentation des taux de l'impôt sur le revenu des personnes physiques ni de l'impôt sur les bénéfices des sociétés dans les trois pays qui ont fait apparaître la plus forte augmentation du rapport impôts/PIB : Islande, Royaume-Uni et États-Unis. Cela laisse supposer que l'augmentation des rapports impôts/PIB résulte du renforcement de la croissance économique dans ces pays et, plus généralement, dans l'ensemble de la zone de l'OCDE. Une croissance plus forte a pour effet d'augmenter à la fois la rentabilité des entreprises et le niveau des revenus des personnes physiques, ce qui se traduit par une augmentation du montant des impôts versés.

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Jeffrey Owens, « Fiscalité dans un monde sans frontières », *L'Observateur de l'OCDE*, n° 256, octobre 2006, 4 pages.

[http://www.observateurocde.org/news/fullstory.php/aid/1613/Fiscalit%E9\\_dans\\_un\\_monde\\_sans\\_fronti%E8res\\_.html](http://www.observateurocde.org/news/fullstory.php/aid/1613/Fiscalit%E9_dans_un_monde_sans_fronti%E8res_.html)

#### **La mondialisation permet de faire de la planification fiscale beaucoup plus créative sur le plan international, mais elle entraîne des pertes de revenus importantes pour plusieurs pays.**

■ La mondialisation s'accompagne de coûts et d'avantages, même pour le fiscaliste. L'évolution vers un monde sans frontières offre aux contribuables de nouvelles possibilités de réduction du montant de leurs impôts. Néanmoins, cette complexité a ouvert la voie à des entorses aux réglementations, et à une comptabilité « créative ». Plus grave, de nombreux dispositifs

examinés par les administrations fiscales sont apparus comme illégaux. Cette forme d'indiscipline a été favorisée par les politiques et pratiques de certains centres financiers extraterritoriaux qui facilitent la dissimulation de revenus et d'actifs non déclarés.

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Centre de politique et d'administration fiscales, *Tax Administration in OECD and Selected Non-OECD Countries: Comparative Information Series (2006)*, octobre 2006, 129 pages.

<http://www.oecd.org/dataoecd/43/7/37610131.pdf>

### **Comparaison des politiques et de l'administration fiscale des pays membres et de certains pays non membres de l'OCDE.**

● This information series, prepared by the Centre for Tax Policy and Administration and approved by the Committee on Fiscal Affairs (CFA), provides internationally comparative data on aspects of tax systems and their administration in OECD and selected non-OECD countries. The primary purpose of the series is to provide information that will facilitate dialogue among tax officials on tax administration issues, and which may also identify opportunities for revenue bodies to improve the design and administration of their respective tax systems. There is a considerable amount of useful information that could be shared on the design of tax systems and aspects of their administration. This information series, the second edition, contains an expanded array of information that should be of interest to tax officials in most countries and to other observers.

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### **DIALOGUE FISCAL INTERNATIONAL**

World Bank Group et PricewaterhouseCoopers LLP, *Paying Taxes: The Global Picture*, septembre 2006, 54 pages.

[http://www.doingbusiness.org/documents/db\\_paying\\_taxes.pdf](http://www.doingbusiness.org/documents/db_paying_taxes.pdf)

### **Analyse et comparaison des différents régimes fiscaux de plus de 175 pays.**

● The World Bank's Doing Business Project and PricewaterhouseCoopers LLP are delighted to share with you the results of a survey which has been conducted as part of the World Bank Doing Business report to look at and compare tax regimes around the world. The results focus on the need for governments to ensure the effectiveness of the tax systems they implement, and for companies to appreciate the benefits of making tax reporting more transparent. The effectiveness of a tax system relies on well-informed policy decision-making and the ability of businesses to comply with legislation. This publication considers improvements from the perspective of both government and business. The conclusions are based on the findings of a survey on paying taxes which looked at the position of a standard modest-sized company in each of 175 countries.

#### **Équipe de rédaction du Bulletin de veille**

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