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## CENTRE CANADIEN DE POLITIQUES ALTERNATIVES (CCPA)

Hugh Mckenzie, *Deficit Mania in Perspective: Ontario Budget 2010 Technical paper*, février 2010, 5 pages.  
<http://www.policyalternatives.ca/sites/default/files/uploads/publications/reports/docs/Deficit%20Mania%20in%20Perspective.pdf>

Ontario : Des mesures drastiques pour éliminer les déficits viendraient miner les efforts pour sortir de la récession

● Determined to benefit from the shock of a global recession, conservatives are whipping up unnecessary hysteria over the fiscal deficits governments have incurred in the past year's efforts to protect their citizens. The hysteria is particularly unwarranted in Ontario, where the provincial deficit is manageable: even if the government does nothing, with a normal recovery from recession, the provincial deficit will disappear by 2014 or 2015. No need to panic and sell off valuable crown assets. No need to panic and start slashing public services. No need for a single Dalton Day. In fact, the analysis in this paper indicates deficit-motivated spending cuts would jeopardize Ontario's recovery from the recession. A reflection on history shows that we have had recessions before; budgets have fallen deeply into deficit before; our economy has recovered from recessions before; and fiscal balances have recovered after recessions before.

Hugh Mckenzie, *Steering Ontario Out of Recession: A plan of action*, février 2010, 11 pages.  
[http://www.policyalternatives.ca/sites/default/files/uploads/publications/reports/docs/OAB2010\\_Steering%20Ontario%20Out%20of%20Recession.pdf](http://www.policyalternatives.ca/sites/default/files/uploads/publications/reports/docs/OAB2010_Steering%20Ontario%20Out%20of%20Recession.pdf)

Ontario : Un plan d'action pour l'emploi

● The global recession hit Ontario harder than most provinces, making the need for job creation – not deficit reduction -- a top priority in this week's provincial budget, says a new report by the Canadian Centre for Policy Alternatives (CCPA). *Steering Ontario Out of Recession*, by CCPA Research Associate Hugh Mackenzie, says Ontario lost 201,000 permanent jobs last year while only 15,000 new part-time jobs and 20,500 temporary jobs were created to offset those losses. Compared to the rest of Canada, Mackenzie says Ontario has been hit hard, accounting for 59% of the nation's permanent job losses last year, including manufacturing job losses that aren't likely to bounce back. "Bad jobs are replacing good jobs, which will hamper Ontario's economic recovery efforts unless the provincial government steps up with a good job creation strategy," says Mackenzie. "Meanwhile, Employment Insurance (EI) rolls are still bulging with 251,000 unemployed Ontarians. Many are poised to run out of benefits and are facing bleak job prospects. Canada may be pulling into recovery but Ontario is not yet out of the recessionary woods."

## CHAIRE DE RECHERCHE EN FISCALITÉ ET EN FINANCES PUBLIQUES

Gilles Larin et Daniel Boudreau, *Les retenues à la source et les acomptes provisionnels : des problèmes de couverture et d'équité – Fascicule 1 : Les fondements théoriques*, mars 2010, 75 pages.

[https://acpcolo1.usherbrooke.ca/prod/recherche/chairefisc.nsf/alldoc/42F7636DF9DC43FD852576E200715A67/\\$file/Retenues%20a%20la%20source%20partie%201.pdf?OpenElement](https://acpcolo1.usherbrooke.ca/prod/recherche/chairefisc.nsf/alldoc/42F7636DF9DC43FD852576E200715A67/$file/Retenues%20a%20la%20source%20partie%201.pdf?OpenElement)

Raisons d'être des retenues d'impôt à la source et des acomptes provisionnels et critères permettant d'évaluer la qualité de telles mesures.

■ Les auteurs présentent d'abord les principaux facteurs qui sous-tendent la mise en application et le maintien au fil des ans des retenues d'impôt à la source et des acomptes provisionnels. Ils analysent ensuite les caractéristiques de ces modes de paiement à partir des critères établis par la politique fiscale pour juger des qualités d'une disposition fiscale. Ils poursuivent leur étude en portant leur attention sur les nouvelles possibilités qu'offre la technologie actuelle tout en discutant des diverses contraintes de nature légale relatives au transfert et à l'utilisation des informations personnelles. Les auteurs terminent en apportant quelques éléments de réflexion sur une vision à plus long terme de ces modes de paiement.

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Gilles Larin et Daniel Boudreau, *Les retenues à la source et les acomptes provisionnels : des problèmes de couverture et d'équité – Fascicule 2 : La situation au Québec et au Canada*, mars 2010, 84 pages.

[https://acpcolo1.usherbrooke.ca/prod/recherche/chairefisc.nsf/alldoc/880E28ADF7B7CF20852576E200716D06/\\$file/Retenues%20a%20la%20source%20partie%202.pdf?OpenElement](https://acpcolo1.usherbrooke.ca/prod/recherche/chairefisc.nsf/alldoc/880E28ADF7B7CF20852576E200716D06/$file/Retenues%20a%20la%20source%20partie%202.pdf?OpenElement)

Description des régimes de retenues à la source et d'acomptes provisionnels canadiens et québécois, statistiques permettant de mieux en saisir la portée et problèmes potentiels associés.

■ Dans un premier temps, ce fascicule expose les tenants et aboutissants des systèmes de retenues à la source et d'acomptes provisionnels domestiques. Dans un deuxième temps, des statistiques sont présentées afin de fournir un éclairage nouveau sur leurs retombées concrètes pour les contribuables. Ces deux étapes amènent les auteurs à faire des constats sur l'équité de ces systèmes et à proposer des pistes de solution.

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Luc Godbout, Suzie St-Cerny et Chantal Amiot, *Année d'imposition 2008: Une charge fiscale nette plus faible et des impôts sur le revenu plus élevés qu'ailleurs, est-ce possible?*, 17 mars 2010, 28 pages.

[https://acpcolo1.usherbrooke.ca/prod/recherche/chairefisc.nsf/alldoc/A84A834EE94A7E26852576E9005459A7/\\$file/Charge%20fiscale%20nette%20QC%20et%20G7%20annee%202008%20version%20mars%202010.pdf?OpenElement](https://acpcolo1.usherbrooke.ca/prod/recherche/chairefisc.nsf/alldoc/A84A834EE94A7E26852576E9005459A7/$file/Charge%20fiscale%20nette%20QC%20et%20G7%20annee%202008%20version%20mars%202010.pdf?OpenElement)

Présentation de données empiriques portant sur la charge fiscale nette des Québécois et comparaisons internationales.

■ L'objectif des auteurs est de concilier un état de fait qui semble à première vue paradoxal. Plus précisément, certaines études tendent à démontrer que la charge fiscale nette au Québec est faible par rapport à celle prévalant dans plusieurs états développés, tandis que d'autres études insinuent que l'impôt sur le revenu des Québécois est plus élevé. Avec l'aide de récentes statistiques et de l'indicateur développé par l'OCDE afin de mesurer la charge fiscale nette, les auteurs illustrent en quoi ces deux constats ne sont pas contradictoires. Même si le Québec est effectivement un des états ayant le plus recours à l'impôt sur le revenu, ses faibles cotisations sociales et ses généreuses prestations ramènent sa charge fiscale nette sous la moyenne des pays les plus développés.

## INSTITUT C.D. HOWE

Alexandre Laurin, William B. P. Robson, Colin Busby et Finn Poschmann, *Back to Balance: A Shadow Federal Budget for 2010*, no. 127, février 2010, 20 pages.

[http://www.cdhowe.org/pdf/backgrounder\\_127.pdf](http://www.cdhowe.org/pdf/backgrounder_127.pdf)

Comment le gouvernement fédéral peut-il éviter d'imposer davantage les canadiens?

- The 2008/09 recession in Canada hammered government revenues and precipitated extraordinary fiscal measures in response. Together, these forces caused the federal bottom line to fall into massive deficits, breaking from a recent history of black ink. Future additions to federal debt will erase the gains made from surpluses since 1996/97. Restoring this balance will be critical to the prospects of all Canadians and should be the focus of fiscal policy going forward. In this year's Shadow Budget we urge Ottawa to return to budgetary balance by fiscal year 2014/15. To ensure Canada's international tax competitiveness position remains strong – making Canada a more attractive place to invest when compared to its peers – this goal can be achieved by reining in spending growth rather than increasing taxes. Sensible, fair, and efficient measures for expenditure reduction include raising the employee share of federal pension contributions from 32 to 50 percent, limiting growth in federal transfers to the provinces beginning in 2014, and reducing subsidies to Crown corporations. Prudence, moreover, means seriously tackling deficits now, to avoid repeating the experience of the 1980s and early 1990s, when compounding debt absorbed incremental revenues, and kept the budget deep in the red. The 2010 Shadow Budget therefore offers areas for spending reduction within a feasible short- and medium-term economic forecast, while developing an environment for investment and innovation that positions our economy to better confront the challenges of an aging population.

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## INSTITUT DE LA STATISTIQUE DU QUÉBEC

Institut de la Statistique du Québec, *Les mesures d'aide fiscale à la R-D et l'innovation des entreprises au Québec*, 31 mars 2010, 54 pages.

[http://www.stat.gouv.qc.ca/publications/savoir/pdf2010/rapport\\_aide\\_fiscale\\_RD.pdf](http://www.stat.gouv.qc.ca/publications/savoir/pdf2010/rapport_aide_fiscale_RD.pdf)

Les mesures d'aide fiscale à la R-D et l'innovation des entreprises au Québec.

- La relation entre recherche et développement (R-D) et innovation fait l'objet d'un grand intérêt de la part des pays de l'Organisation de coopération et de développement économiques (OCDE) depuis plusieurs décennies. L'innovation est considérée comme un facteur déterminant de l'accroissement de la productivité et des niveaux de vie. De son côté, la R-D en entreprise est reconnue pour son rôle de créateur de richesse et elle est encouragée par le gouvernement du Québec par le biais d'une aide fiscale. Le rapport sur Les mesures d'aide fiscale à la R-D et l'innovation des entreprises au Québec présente une analyse statistique à partir des données jumelées de l'enquête sur l'innovation 2005 de Statistique Canada et des fichiers administratifs sur les crédits d'impôt de R-D de Revenu Québec. L'étude compare la propension à innover des entreprises selon l'intensité de leur recours à l'aide fiscale à la R-D. Des résultats sont présentés pour différentes régions, secteurs d'activité et tailles d'entreprise en termes de nombre d'employés. De plus, le rapport présente une analyse des profils d'innovation des entreprises en fonction de leur recours aux crédits d'impôt de R-D.

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## INSTITUT DE RECHERCHE EN POLITIQUES PUBLIQUES (IRPP)

Marc Stabile & Jacqueline Greenblatt avec un commentaire par Michel Grignon, *Providing Pharmacare for an Aging Population : Is Prefunding the Solution?*, février 2010, 28 pages.

[http://www.irpp.org/pubs/IRPPstudy/IRPP\\_Study\\_no2.pdf](http://www.irpp.org/pubs/IRPPstudy/IRPP_Study_no2.pdf)

Les médicaments pour les personnes âgées devraient être financés par capitalisation.

- Cette Étude IRPP examine la possibilité d'introduire un mécanisme de capitalisation pour financer les médicaments sur ordonnance pour les personnes âgées en vue d'assurer la viabilité financière du système de santé public. Mark Stabile

et Jacqueline Greenblatt préconisent cette solution, tandis que Michel Grignon s'y oppose. Puisant à des données canadiennes et de l'OCDE, Stabile et Greenblatt prennent d'abord la mesure du défi que représente le financement des soins de santé. Ils montrent que les coûts liés aux soins de santé ont augmenté à un rythme plus rapide que les revenus. De 1982 à ce jour, par exemple, ils ont augmenté en moyenne de 6,9 p. 100 par année, alors que le PIB ne progressait que de 5,7 p. 100. Données à l'appui, les auteurs font également voir que les taux d'imposition moyens ont reculé durant cette période. Ces tendances expliquent que les soins de santé occupent aujourd'hui la part du lion des dépenses de programmes des provinces au détriment d'autres secteurs de dépense prioritaires. Ce déséquilibre risque de s'accroître avec le vieillissement de la population, d'où l'importance pour le Canada d'envisager de nouvelles sources de revenu pour continuer de financer de façon équitable et durable notre système de santé.

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## STATISTIQUE CANADA

Statistique Canada, *Statistiques financières et fiscales des entreprises 2008*, février 2010, 265 pages.  
<http://www.statcan.gc.ca/pub/61-219-x/61-219-x2008000-fra.pdf>

Statistiques financières et fiscales des entreprises de 2008.

- Les bénéfices d'exploitation des sociétés ont augmenté pour la sixième année consécutive, malgré les répercussions de la crise financière mondiale sur les bénéfices d'exploitation au cours de la deuxième partie de 2008, particulièrement dans le secteur financier. Les bénéfices d'exploitation ont atteint 315,6 milliards de dollars, en hausse de 4,2 % comparativement aux bénéfices de 303,0 milliards de dollars réalisés en 2007. Dans les secteurs non financiers, les bénéfices ont progressé de 10,2 % pour atteindre 232,9 milliards de dollars. Cependant, dans les secteurs financiers, ils ont chuté de 9,8 % pour s'établir à 82,7 milliards de dollars, la première baisse enregistrée depuis 2002. Après correction pour tenir compte des pertes fiscales de l'exercice en cours et de l'exercice précédent, le revenu imposable a augmenté de 2,7 % pour atteindre 177,2 milliards de dollars. Cependant, l'impôt exigible des sociétés a chuté pour s'établir à 52,1 milliards de dollars, une baisse de 1,3 milliard de dollars comparativement à l'année précédente. La part fédérale s'est élevée à 34,1 milliards de dollars et la part provinciale, à 18,0 milliards de dollars.



## ÉTATS-UNIS

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### CENTER ON BUDGET AND POLICY PRIORITIES

Paul N. Van de Water, *The Ryan Budget's Radical Priorities: Provides Largest Tax Cuts in History for Wealthy, Raises Middle Class Taxes, Ends Guaranteed Medicare, Privatizes Social Security, Erodes Health Care*, 10 mars 2010, 17 pages.  
<http://www.cbpp.org/files/3-10-10bud.pdf>

Critique des réformes fiscales proposées par le républicain Paul Ryan.

- The *Roadmap for America's Future*, which Rep. Paul Ryan (R-WI) — the ranking Republican on the House Budget Committee — released in late January, calls for radical policy changes that would result in a massive transfer of resources from the broad majority of Americans to the nation's wealthiest individuals. The *Roadmap* would give the most affluent households a new round of very large, costly tax cuts by reducing income tax rates on high-income households; eliminating income taxes on capital gains, dividends, and interest; and abolishing the corporate income tax, the estate tax, and the alternative minimum tax. At the same time, the Ryan plan would *raise* taxes for most middle-income families, privatize a substantial portion of Social Security, eliminate the tax exclusion for employer-sponsored health insurance, end traditional Medicare and most of Medicaid, and terminate the Children's Health Insurance Program. The plan would replace these health programs with a system of vouchers whose value would erode over time and thus would purchase health insurance that would cover fewer health care services as the years went by.

Chuck Marr et Gillian Brunet, *High-Income Tax Cuts Should Expire On Schedule: Extending Tax Cuts for One or Two Years or Exempting “Small Business” Income Would Be Ill-Advised*, 1er avril 2010, 6 pages.  
<http://www.cbpp.org/files/4-1-10tax.pdf>

États-Unis : Prolonger les baisses d'impôt entraînerait des risques pour l'économie américaine à long terme.

- Allowing the 2001 and 2003 tax cuts for couples making over \$250,000 (and singles over \$200,000) to expire on schedule on December 31 represents the best course of action for the budget and the economy. Extending those tax cuts for one or two years, as some have proposed, would be highly ill-advised. It would make it much more likely that Congress would ultimately act to extend the tax cuts indefinitely, increasing deficits and the debt for as far as the eye can see — and thereby adding to the long-term risks that deficits and debt pose to the economy. Exempting small business income from the scheduled increase in the top tax rates, as some may also propose, would do little for the economy in the short term; only the top 3 percent of people with any business income would benefit. Over the long term, such an exemption would likely *harm* the economy and the budget by encouraging tax avoidance and reducing revenues.

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## CONGRESSIONAL BUDGET OFFICE

Congressional Budget Office, *Using a Different Measure of Inflation for Indexing Federal Programs and the Tax Code*, 24 février 2010, 7 pages.  
[http://www.cbo.gov/ftpdocs/112xx/doc11256/CPI\\_brief.pdf](http://www.cbo.gov/ftpdocs/112xx/doc11256/CPI_brief.pdf)

Un indice des prix à la consommation « couplé » pour l'indexation des mesures fiscales.

- Federal laws try to protect taxpayers and recipients of government benefits from the effects of rising prices by specifying that dollar amounts in many parts of the tax code and in some programs be automatically adjusted— or indexed—for inflation. Without such indexing, a rise in the general level of prices would alter the effects of federal policies even in the absence of action by lawmakers. For example, if the dollar amounts that delineate the different tax brackets in the individual income tax were not indexed, inflation would push many people's income into higher brackets and boost average tax rates over time, even if income did not grow faster than prices. Many federal programs and parts of the tax code are currently indexed to increases in the consumer price index (CPI), a measure of inflation calculated by the Bureau of Labor Statistics (BLS). According to many analysts, however, the CPI overstates increases in the cost of living because it does not fully account for the fact that consumers generally adjust their spending patterns as some prices change relative to other prices. One option for lawmakers would be to link federal benefit programs and tax provisions to another measure of inflation—the chained CPI—that is designed to account fully for changes in spending patterns. The chained CPI grows more slowly than the traditional CPI does: by an average of 0.3 percentage points per year over the past decade. As a result, using that measure to index benefit programs and tax provisions would reduce federal spending (especially on Social Security and federal pensions) and increase revenues. Although many analysts consider the chained CPI a more accurate measure of the cost of living, using it for indexing could have disadvantages. Because the values of the chained CPI are revised over a period of several years, the tax code and affected programs would have to be indexed to a preliminary estimate of the chained CPI that is subject to estimation error. Also, the chained CPI may understate growth in the cost of living for some groups, such as older people.

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Congressional Budget Office, *Costs and Policy Options for Federal Student Loan Programs*, mars 2010, 36 pages.  
<http://www.cbo.gov/ftpdocs/110xx/doc11043/03-25-StudentLoans.pdf>

Reconsidérer l'octroi des prêts garantis aux étudiants américains.

- The federal government helps students finance higher education through two major loan programs—one that guarantees loans made by private lenders and one that makes loans directly to borrowers. The two programs offer similar types of loans on similar terms to borrowers, but they differ significantly in how they are funded and administered. Those

differences cause the guaranteed loan program to have a significantly higher rate of federal subsidies—as calculated for the federal budget under the rules of the Federal Credit Reform Act—than the direct loan program has. However, such subsidy-rate estimates do not include the costs to taxpayers that stem from the risks involved in making student loans, nor do they include federal administrative costs (which are recorded separately in the budget). More comprehensive, fair-value estimates, which include such costs, indicate higher subsidy rates for both programs, although direct loans continue to show a marked cost advantage over guaranteed loans. This Congressional Budget Office (CBO) study—prepared at the request of the Ranking Member of the Senate Budget Committee—compares the budgetary and fair-value costs of the federal student loan programs. It also looks at several options for modifying those programs, including eliminating the guaranteed loan program after July 1, 2010, and expanding direct lending. In keeping with CBO’s mandate to provide objective and impartial analysis, this report makes no recommendations.

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## DEPARTMENT OF THE TREASURY

Department of the Treasury, *General Explanations of the Administration’s Fiscal Year 2011 Revenue Proposals*, 1er février 2010, 153 pages.

<http://www.treas.gov/offices/tax-policy/library/greenbk10.pdf>

Le livre vert américain des prélèvements fiscaux pour l’année 2010.

■ This document, prepared by the staff of the Department of the Treasury, provides the general explanations of the administration’s fiscal year 2011 revenue proposals. The document also provide a description and analysis of the temporary recovery measures, the tax cuts for families, individuals and business, the elimination of the fossil fuel tax preferences and reducing the tax gap.

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## NATIONAL TAX JOURNAL

Elizabeth Plummer, « Evidence on the distributional effects of a land value tax on residential households », 63 *National Tax Journal* 63-92 (mars 2010).

<http://ntj.tax.org/wwtax/ntjrec.nsf/009a9a91c225e83d852567ed006212d8/4b9f8b8b83f4f2ae852576e400435644?OpenDocument>

Étude sur le remplacement de la taxe foncière uniforme par une taxe sur la valeur foncière au Texas.

● This study examines how replacing a uniform property tax with a land value tax (LVT) would shift the tax burden for single-family residential properties in Tarrant County, Texas, over the period 1997–2006. Results suggest that a LVT would shift the tax burden away from single-family properties and on to other property classes. For the more recent years in the sample, the average tax liability for single-family properties would decrease about 30 percent, regardless of household income, and Suits Indices suggest that, within residential properties, a LVT would be slightly more progressive than a property tax. Horizontal equity problems would be greatest for the lowest-valued properties relative to other properties. This study also examines how a LVT would change property values due to the effects of tax capitalization.

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## TAX POLICY CENTER

Rudolph G. Penner, *Budgeting in the Ideal and in the United States*, 1er février 2010, 15 pages.

[http://www.taxpolicycenter.org/UploadedPDF/901317\\_budgeting\\_us.pdf](http://www.taxpolicycenter.org/UploadedPDF/901317_budgeting_us.pdf)

Résumé: <http://www.taxpolicycenter.org/publications/url.cfm?ID=901317>

Description du processus budgétaire américain et suggestions afin qu’il soit mieux adapté aux défis fiscaux à long terme.

- Institute Fellow Rudy Penner describes how the U.S. budget is prepared by the executive branch and Congress, and how it then is implemented by the executive branch. The budget preparation process could be improved, Penner asserts, but budget implementation works smoothly and efficiently. The severe long-run budget problem the country faces is caused by only three spending programs: Social Security, Medicare, and Medicaid. All are growing faster than the economy, and there is strong opposition against raising tax burdens. Changes are suggested for the budget process so that it is better suited for dealing with this long-run problem.

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Leonard E. Burman, *Taxes and the Budget - Statement before the Subcommittee on Select Revenue Measure / House Ways and Means Committee*, 23 mars 2010, 11 pages.

[http://www.taxpolicycenter.org/UploadedPDF/901330\\_burman\\_testimony.pdf](http://www.taxpolicycenter.org/UploadedPDF/901330_burman_testimony.pdf)

Arguments en faveur de l'élargissement de l'assiette fiscale par la révision des dépenses fiscales américaines.

- L'auteur constate d'abord qu'un point de non retour pourrait être atteint lorsque les prêteurs du gouvernement américain exigeront des taux d'intérêt plus élevés pour leurs créances, notamment à cause du risque de crédit. Afin d'éviter de franchir ce Rubicon et que l'économie du pays en soit affectée, l'auteur presse les autorités de procéder à une réforme fiscale en profondeur. Le point névralgique de cette réforme serait la révision des dépenses fiscales, qui présentent toutes les caractéristiques des dépenses budgétaires mais qui ne sont pas comptabilisées comme telles et qui ne sont pas révisées à la même fréquence que les dépenses budgétaires.

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Eric J. Toder, *Tax Issues Related to Small Business Job Creation - Statement Before the Senate Committee on Finance*, 22 février 2010, 8 pages.

[http://www.taxpolicycenter.org/UploadedPDF/901323\\_Toder\\_testimony.pdf](http://www.taxpolicycenter.org/UploadedPDF/901323_Toder_testimony.pdf)

Analyse sommaire des incitations fiscales américaines visant à stimuler l'activité des petites entreprises.

- L'auteur examine brièvement la structure de trois mesures fiscales et leurs impacts potentiels sur l'activité économique des petites entreprises. Le *Targeted Jobs Tax Credit* consiste à subventionner l'augmentation de la masse salariale des entreprises et l'auteur conclut que les résultats de cet incitatif sont ambigus. La bonification de l'amortissement prolonge un incitatif déjà existant qui permettait un amortissement accéléré sur certains actifs. Comme la mesure est déjà en vigueur depuis quelques années, l'auteur croit que les entreprises ont déjà modifié leurs habitudes d'investissement dans le passé et que l'effet contemporain sera par conséquent minime. Finalement, l'auteur est d'avis que l'élimination du gain en capital imposable sur certaines actions de petites entreprises redirigera les investissements d'un secteur à un autre, tandis qu'elle aura des effets limités sur l'investissement brut en bout de ligne.

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Rosanne Altshuler et al, *Tax Proposals in the 2011 Budget*, 19 février 2010, 55 pages.

[http://www.taxpolicycenter.org/UploadedPDF/412029\\_2011\\_budget.pdf](http://www.taxpolicycenter.org/UploadedPDF/412029_2011_budget.pdf)

Résumé : <http://www.taxpolicycenter.org/publications/url.cfm?ID=412029>

Analyse qualitative et quantitative des différentes mesures prévues dans la proposition de budget de l'administration américaine.

- The Tax Policy Center has examined the key tax proposals in President Obama's 2011 budget. Separate discussions below describe each of the proposals including current law, proposed changes, and, when appropriate, the distributional effects. The budget as presented by the president lacks complete details on many of the tax proposals. Some provisions had virtually no detail and our discussion of them is necessarily limited.

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## HM TREASURY

HM Treasury, «Budget 2010: Securing the recovery» mars 2010, 236 pages.

[http://www.hm-treasury.gov.uk/d/budget2010\\_complete.pdf](http://www.hm-treasury.gov.uk/d/budget2010_complete.pdf)

Budget 2010 : Sécuriser le terrain.

- How the Government has taken action to secure the public finances and maintain a stable economy for the UK, while supporting jobs and protecting public services.
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## INSTITUTE FOR FISCAL STUDIES

Haroon Chowdry, Ellen Greaves and Luke Sibieta, *The pupil premium: more cash for poor pupils, but is it worth the cost?*, mars 2010, 3 pages.

[http://www.ifs.org.uk/pr/pupil\\_premium.pdf](http://www.ifs.org.uk/pr/pupil_premium.pdf)

Est-ce que la prime d'élèves peut fonctionner?

- Both the Conservatives and the Liberal Democrats have proposed introducing a 'pupil premium' in England, with the aim of narrowing the educational achievement gap between rich and poor pupils by attaching greater school funding to those from disadvantaged backgrounds.

In "The pupil premium: assessing the options", IFS researchers assess the rationale for a pupil premium and offer an empirical analysis of how such a scheme might operate in practice and affect school finances.

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Michael Keen, Alexander Klemm and Victoria Perry, *Tax and the crisis*, mars 2010, 37 pages.

<http://www3.interscience.wiley.com/cgi-bin/fulltext/123315277/PDFSTART>

Rôle de l'impôt dans la crise financière.

- Did taxation play any role in precipitating the financial crisis? Are there lessons to be drawn for future tax reform priorities? This paper reviews the main channels by which tax effects might have been felt and which may require forceful attention. These include in particular the large tax biases favouring debt finance and, in some countries, investment in housing. The complexities of national tax codes, and the international interaction between them, have, moreover, encouraged the use of complicated financial instruments and international tax planning, reducing transparency. Tax distortions did not cause the crisis – in the sense that there are no obvious tax changes likely to have triggered it – but they may well have contributed by leading to higher leverage and more complexity than would otherwise have been the case. Most of these distortions have long been a source of concern, but dealing with them may be more important than previously supposed.
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James Browne, *Taxing the rich - can it raise any money for the government?*, février 2010, 6 pages.

[http://www.ifs.org.uk/economic\\_review/fp273.pdf](http://www.ifs.org.uk/economic_review/fp273.pdf)

En imposant davantage les riches, est-ce que le gouvernement peut parvenir à ses fins?

- After three decades in which such a reform would have been politically unthinkable, the government announced in the 2009 Budget that it would increase the income tax rate for people with incomes greater than £150,000. This change will affect the richest 1% of adults. It hopes that this change will help reduce government borrowing requirements. An



increase in the tax rate means that workers receive a lower proportion of each additional pound they earn and this reduces their incentives to earn as much income. In response therefore we would expect high income earners to reduce their taxable income. Very high income earners might be expected to be particularly responsive to changes in their tax rate as they have more opportunities to work overseas and have access to accountants to help them avoid paying tax. This would tend to reduce, and may even eliminate, the amount of revenue that taxes will raise. So, is the government likely to raise £2.4 billion with this tax increase?



## INTERNATIONAL

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

OECD, *Working Party No 9 on Consumption Taxes*, 1 février 2010, 27 pages.

<http://www.oecd.org/dataoecd/19/19/44560042.pdf>

Projet de l'OCDE en matière de TVA transfrontalière des biens incorporels.

- Les taxes sur la valeur ajoutée (TVA)<sup>1</sup> sont conçues de telle manière qu'elles frappent principalement la consommation des ménages<sup>2</sup> et que ce sont les entreprises qui sont tenues d'en assurer la collecte. Pour les transactions intérieures, les fournisseurs facturent généralement le montant de la taxe, calculée au taux approprié, à leurs clients, indépendamment de la situation fiscale de ces derniers. L'un des principes fondamentaux qui régissent le système réside dans le fait qu'il ne doit être ni plus, ni moins avantageux de se procurer des biens, des services ou des biens incorporels<sup>3 4</sup> sur le marché intérieur que de se les procurer dans une autre juridiction. La neutralité de la taxe doit être respectée. La neutralité de la taxe à l'égard des échanges internationaux (« neutralité internationale ») est assurée grâce à l'observation du « principe de destination ». En vertu de ce principe, les biens, les services et les biens incorporels sont imposés au taux zéro lorsqu'ils quittent le territoire d'une juridiction et sont imposés à l'importation dans une autre juridiction.

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Committee on fiscal Affairs, VAT/GST relief for foreign businesses : The state of play, février 2010, 44 pages.

<http://www.oecd.org/dataoecd/18/52/44560750.pdf>

TVA payées à l'étranger : Les entreprises victimes des systèmes de remboursement complexes et inefficaces.

- Recent work, led by the OECD's Committee on Fiscal Affairs (CFA) in cooperation with businesses, has revealed that the current international consumption taxes environment, especially with respect to trade in services and intangibles, is creating obstacles to business activity, hindering economic growth and distorting competition. Complex, unclear or inconsistent rules across jurisdictions are difficult to manage for revenue bodies and create uncertainties and high compliance costs for businesses.

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OECD, *A framework for successful offshore voluntary compliance programmes*, 15 janvier 2010, 6 pages.

<http://www.oecd.org/dataoecd/46/41/44893002.pdf>

Principes établis par l'OCDE en matière de système de déclaration volontaire outre-mer.

- Over the last year the international tax environment has changed dramatically. The OECD standard on information exchange, developed in large part by Working Party No. 8, has gained worldwide acceptance. More than 80 countries including all major financial centres have committed to the standard and are now in the process of implementing it. More than 150 tax information exchange agreements have been signed and progress is being made in updating tax treaties to reflect the OECD standard. The current financial and economic crisis, the growing public deficits and the political support from G20 have accelerated these developments, as the need to improve tax compliance has become paramount. In this changing environment, previously non-compliant taxpayers are realising that there are no longer any safe havens to hide

assets and income from tax authorities. A growing number of taxpayers who have failed to report income and assets to their country of residence now recognize that the risk of detection has increased which in turn is leading to a greater willingness to disclose and correct their situation so as to become fully compliant. Governments have and continue to recognise the need to deal firmly with taxpayers who have committed tax evasion and who have failed to come forward before being detected. But governments should also consider taking advantage of this more transparent environment to encourage non-compliant taxpayers to come forward voluntarily. This may not only lead to a short-term boost to revenues but could also strengthen the tax base in the long run.

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Hansjörg Blöchliger, Claire Charbit, José Maria Pinero Campos et Camila Vammalle, *Sub-central governments and the economic crisis: impact and policy responses*, 18 février 2010, 31 pages.

[http://www.oalis.oecd.org/oalis/2010doc.nsf/LinkTo/NT00000CAE/\\$FILE/JT03278896.PDF](http://www.oalis.oecd.org/oalis/2010doc.nsf/LinkTo/NT00000CAE/$FILE/JT03278896.PDF)

### Réponses politiques à la crise des collectivités territoriales quant aux finances publiques.

- Le monde se relève lentement de la crise la plus profonde depuis la Grande Dépression, mais les séquelles de celle-ci sur les finances publiques des pays membres seront durables. Cet article analyse l'impact de la crise sur les collectivités territoriales (CT) et comment les politiques budgétaires ont été adaptées pour répondre à la crise pendant les tout premiers mois. En règle générale, comme dans les récessions antérieures, les finances publiques infranationales semblent moins touchées que celles des gouvernements centraux. Cependant, les CT sont confrontées à un effet « ciseaux », où leurs dépenses augmentent alors que leurs recettes fiscales diminuent. Cet effet est d'autant plus important que l'assiette fiscale des CT est volatile, et que leurs responsabilités en termes de protection sociale sont importantes. Certaines CT ont mis en oeuvre leurs propres plans de relance, alors que d'autres au contraire ont réduit leurs dépenses et augmenté les impôts, compromettant ainsi l'efficacité des plans de relance nationaux. La plupart des gouvernements nationaux ont soutenu les CT, en leur attribuant des transferts exceptionnels, en participant à leurs programmes d'investissement, en relâchant les règles budgétaires ainsi que les plafonds d'endettement fixés auparavant, ou en augmentant temporairement la part des CT dans le partage des recettes fiscales. Cette crise a révélé le besoin d'améliorer la coordination budgétaire entre niveaux de gouvernement, tant dans un souci de cohérence macroéconomique que d'efficacité dans la provision de services publics. Dans ce but, plusieurs pays ont créé ou renforcé leurs institutions chargées de gérer les relations entre niveaux de gouvernement.

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*Preparing fiscal consolidation*, 23 mars 2010, 11 pages.

<http://www.oecd.org/dataoecd/16/1/44829122.pdf>

### Reprendre les rênes de la dette publique.

- Governments and central banks have implemented comprehensive support packages in response to the global crisis that erupted in September 2008. Discretionary fiscal measures, coupled with cyclical revenue losses and expenditure hikes, have resulted in a sharp increase in budget deficits and a concomitant build-up of government indebtedness in many G20 countries. Although a fragile recovery warrants full implementation of the stimulus measures planned for 2010, many governments are already preparing exit strategies to ensure longer-term fiscal sustainability. OECD projections suggest that countries should be in a position to begin to withdraw fiscal support by 2011 at a pace that is contingent on the recovery and the state of public finances, as well as on the scope for monetary policy to provide support to the economy, if needed. This note summarises the OECD assessment of fiscal policy developments after the crisis. The note draws heavily from the analysis reported in recent editions of the OECD Economic Outlook and highlights the need to prepare fiscal consolidation strategies for implementation from 2011.

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## INTERNATIONAL TAX DIALOGUE

European commission, *Compliance risk management guide*, mars 2010, 110 pages.

[http://ec.europa.eu/taxation\\_customs/resources/documents/common/publications/info\\_docs/taxation/risk\\_management\\_guide\\_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/common/publications/info_docs/taxation/risk_management_guide_en.pdf)

Le respect des lois fiscales passera par une réforme culturelle des comportements des contribuables.

- The Guide provides background information, best practices and a framework for the implementation of modern compliance risk management principles for tax administrations. Compared to the original Guide, the up-date focuses more on influencing behaviour. A few years ago Risk Management was more or less applied as a form of risk analysis, focused on a better selection for tax audits. In more recent years Risk Management has been significantly developed, both within and outside the EU. It has evolved as a systematic process in which efficient and effective choices are made. These choices, to stimulate compliance and to prevent non-compliance, are based on the behaviour of taxpayers. These developments are reflected in the up-dated Guide with the introduction of a new section about influencing behaviour (part B). The emphasis on compliance is reflected in the new title of the Guide.

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Australian Tax Office, *Developing effective compliance strategies*, novembre 2009, 52 pages.

<http://www.ato.gov.au/content/downloads/cor00221344DECS.pdf>

Stratégies de l'ATO en matière de lutte à l'évasion fiscale.

- When dealing with compliance risks we might sometimes act before clearly defining our overall objective. In such circumstances, our actions can be ad hoc and reactive. However, spontaneous reactions, or tactics, unguided by an overarching strategy, are unlikely to help us achieve our objectives. Success is more likely if we have a well thought out plan of action – a strategy – specifically designed to achieve our objectives. Effective compliance strategies are those which enable us to achieve our business intent. Effective strategies create the conditions necessary to support voluntary compliance, build community confidence and enable our effective intervention when we identify risks to voluntary compliance and community confidence. The purpose of this publication is to describe the important principles and models which are intended to shape the way we undertake our compliance management responsibilities, emphasise the importance of understanding compliance behaviour and what drives it, provide guidance on how to develop strategies which recognise and target the underlying causes of non-compliance and which take into account the compliance cost impacts on others and provide a number of case studies of compliance strategies which demonstrate the application of these principles. The practical guidance provided will assist compliance officers to analyse compliance behaviour and develop differentiated compliance strategies which lead to improved levels of voluntary compliance and community confidence. By recognising and adopting these practical approaches, compliance officers at all levels will be better able to contribute to the achievement of our business intent which, ultimately, is about improving the well-being of Australians.

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SKAT, Measurement of effects of information leaflet and guidance letter in 2008 shareholder taxation project, février 2010, 18 pages.

<http://www.skat.dk/getFile.aspx?Id=65023>

Les effets d'une information juste sur la conformité face aux obligations fiscales des détenteurs d'actions.

- The measurements described in this report show a clear effect from providing guidance on complex tax regulations. Fully supporting our compliance strategy, the measurements show that providing information and guidance is effective in those cases where failure to conform with the regulations is due to lack of awareness or inability to comply. The results are statistically very robust. The analysis further shows that there is a widespread problem with conformity to the tax regulations in relation to ownership of shares.

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## SOCIAL SCIENCE RESEARCH NETWORK

Dean Kirk Marsan, *An Analysis of the Green Book's International Tax Enforcement Provisions for U.S. Persons*, 9 février 2010, 12 pages.

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1550231](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1550231)

Analyse des nouvelles propositions aux États-Unis, mieux connues sous le nom de « Green Book ».

- This article examines the Green Book's international tax enforcement provisions for U.S. persons.
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Kevin J. Mumford, *Child Benefits in the U.S. Federal Income Tax*, 1<sup>er</sup> février 2010, 39 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1544605](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1544605)

#### Les avantages fiscaux des enfants aux États-Unis.

- This paper examines changes in, and interactions between, the major components of the U.S. federal tax code that provide substantial child benefits, including stimulus payments that depend on children. The focus is on creating a measure of total child tax benefit by income level, tax filing status, number of children, and year. From this measure, we learn that child tax benefits have more than doubled in real terms since the early 1990s and that low-income families receive larger child tax benefits than high income families for a first or second child, while the reverse is true for a third or fourth child. This paper also provides a case study of a tax policy change that lacked the intended consequences due to interactions between the child-benefit components of the tax code. Finally, this paper considers a comparison of child tax benefits to estimates of the cost of raising children.
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Calvin H. Johnson, *Gains and Losses on Business Depreciable Property*, 23 février 2010, 7 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1557823](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1557823)

#### Une proposition, aux États-Unis, sur les gains et les pertes des biens d'entreprise.

- Depreciable assets used in business benefit from an asymmetry in which gains are capital gains eligible for the lower capital gains rates, while losses are ordinary losses deductible from ordinary income immediately and are not subject to the section 1211 limitations on capital losses. That asymmetry yields a tax of less than zero at a time when revenue needs are great, and it induces investments that make no sense in the pretax economic world. Timber, iron ore, and coal also get the benefit of the capital gains rates, whereas most business activity produces income taxed at 35 percent. This proposal would repeal section 1231, the source of the asymmetry, and would subject land and depreciable property used in business to the capital loss limitations. However, casualty losses and gains from casualty insurance would be treated as ordinary. Recapture of depreciation would be augmented by an interest factor on the depreciation deductions, but the gain from land and depreciable property could thereafter be eligible for capital gains treatment.
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Květa Kubátová, *Comparative Analysis of Tax Policies Applicable in the New and Original EU Member-States*, 27 février 2010, 14 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1555192](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1555192)

#### Comparaison des politiques fiscales entre les membres de la nouvelle Union Européenne.

- The objective of this paper is to compare the tax policies of the twelve new countries of the European Union with those of the existing fifteen members. These countries have sometimes been criticized because of their tax-favoring policies especially lower rates and revenues and various tax exceptions, namely, for capital tax. Critical comments have even been made about the establishment of the 'flat tax' in some of these countries. The indicators monitored in this comparison are the tax quota, the tax mix and the tax rates of corporations, as the taxes are potentially most affected by tax competition. Moreover, the focus is on the effective taxation of capital, labor and consumption, measured by 'implicit tax rates.' The heteroscedastic and pair t-tests are used as the analysis tools, so that the statistical significance of the differences between the average values of the two compared groups can be tested. The tests confirmed the hypothesis of the non-statistically significant differences in the size of some of the pairs of researched averages.
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Mik Shin-Li, *Strictly Wrong as a Tax Policy: The Strict Liability Penalty Standard in Noneconomic Substance Transactions*, 28 février 2010, 43 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1559267](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1559267)

## Pénalités sur les transactions sans substance économique.

- This Note analyzes the propriety of using a strict liability standard to assess tax penalties for transactions lacking economic substance. Non-economic substance transactions lack legitimate business objectives and exist only to produce tax benefits. Under current law, the Internal Revenue Service can disallow the tax benefit claimed by the taxpayer and then assess a penalty for the taxpayer's understatement of tax liability. In response, the taxpayer can assert a reasonable cause exception, which can serve as a defense to the penalty should the taxpayer demonstrate that he had reasonable basis for his tax position. In the last decade, numerous legislative proposals sought to eliminate the reasonable cause exception and replace it with a strict liability standard. This Note examines the conflict created by this potential change in the tax law.

This Note begins by defining the economic substance doctrine, as used in the U.S. courts of appeals, to determine whether a transaction lacks economic substance. This Note then explains the accuracy-related penalty assessed for non-economic substance transactions, as well as the reasonable cause exception to the penalty. Two cases illustrate the interaction of the economic substance analysis, the tax penalty, and the reasonable cause exception. Next, this Note summarizes legislative proposals spanning from 1999 to 2009, which would codify the economic substance doctrine and adopt a strict liability penalty standard. The strict liability standard is then analyzed at length, as this Note discusses the arguments for and against it. Ultimately, this Note concludes that on balance, the strict liability standard should not be adopted, but regardless of whether the current penalty regime is retained or alternative solutions are developed, the reasonable cause exception should remain a feature of the standard by which to penalize non-economic substance transactions.

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Irma Johanna Mosquera Valderrama, *The Interaction of Tax Systems and Tax Cultures in an International Legal Order for Taxation*, 16 février 2010, 20 pages.

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1550815](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1550815)

## Les moyens d'arriver à une imposition internationale pour tous les pays.

- The first aim of this paper is to address the changes in taxation that affect current attempts towards convergence/harmonization of international taxation and the constitution of an international legal order for taxation. In this context, it is pertinent to examine the balance between domestic tax systems and international tax rules, ask whether that balance has been disrupted, and if it has, to search for feasible solutions to solve this problem. In crafting solutions, attention needs to be paid to the tax culture of each country and the way that culture will interface with and influences these changes. Although a definition for tax culture and elements of tax culture are difficult to provide, the role of the different parties in the process of tax law-making needs to be taken into account. These parties include Legislative, Executive (including tax administration and revenue authorities), Judiciary (including courts with tax competence), taxpayers, and tax advisors. Furthermore, the principles of law that tax law-makers take into account when introducing, or amending tax rules are also of importance. Examples of these principles are certainty, efficiency, equality, neutrality, etc.

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Michael R. Gordon, *Up the Amazon Without a Paddle: Examining Sales Taxes, Entity Isolation, and the 'Affiliate Tax'*, 9 mars 2010, 17 pages.

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1567520](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1567520)

## Aux États-Unis, la nouvelle présomption d'une présence physique légale au travers des entreprises affiliées.

- As a result of the Supreme Court's decision in *Quill v. North Dakota*, unless a retailer has a physical presence in a state, it is not obliged to collect sales taxes in that state. In order to avoid collecting sales taxes, many companies like Amazon.com have set up subsidiary companies in many states to ship goods to customers but not sell them. This tactic is called entity isolation. On the other end of the spectrum, states are creating legislation, commonly but inaccurately called an 'affiliate tax,' which states that if a company makes a certain amount of money through affiliates in the state, it is deemed to have legal physical presence and is required to collect sales taxes. This Recent Development discusses how *Quill* has reacted to the Internet age, the possibility of states cutting through entity isolation, and the constitutionality of the so-called 'affiliate tax.'

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Calvin H. Johnson, *'Contributions to Capital' from Nonowners*, 4 mars 2010, 10 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1563464](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1563464)

Une proposition, aux États-Unis, pour imposer les contributions des actionnaires aux entreprises qui ne sont pas justifiées par une augmentation de la valeur des actions.

■ Under current law, a corporation excludes non-shareholder “contributions to capital” from tax. The proposal would end the exclusion because the transfers from non-shareholders are economic income as they improve the net worth of the corporation and its owners. A transfer from a non-owner is not capital to the corporation in any meaningful sense of the word: The corporation does not have any basis recovered by the transfer, and the amount received does not have to be retained by the corporation as a cushion for creditors. The exclusion and related deduction grant a federal subsidy to transactions that do not merit one. Contributions by shareholders in return for stock or pro rata to stock holdings can properly be excluded because they represent a mere pooling by owners of assets previously held apart from the corporate form, in which case the owners recapture the value given up by value or enhanced value of their stock. Transfers by non-owners, by contrast, are an expenditure, even considering value recaptured by shareholdings. The proposal would apply to partnerships, and to shareholder contributions that are not justified by increase in stock.

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Jefferson P. VanderWolk, *Green Tax Measures for Hong Kong: A Policy Proposal*, 15 février 2010, 16 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1553036](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1553036)

Une proposition, pour Hong Kong, afin d'augmenter ses actions contre la dégradation de l'environnement.

● This paper discusses Hong Kong's need both to broaden its tax base and to take more effective action against environmental degradation, particularly air pollution. The paper proposes the enactment of a number of environmental tax measures, the cost of which would be spread over all households and businesses in Hong Kong, thus broadening the tax base. The largest amount of revenue would be raised by an import duty on fossil fuels. The revenue could be used to offset revenue loss from needed clarifications of the scope of existing income taxes, and to subsidize investment in clean energy technology and practices.

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Federico Raffaele, *From Westminster to Lipson: What Canada Has Done for Eighty Years to Counteract Tax Avoidance*, 4 mars 2010, 42 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1563573](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1563573)

Comment le Canada a évolué en 80 ans afin d'empêcher l'évitement fiscal.

● In this article I will focus on the diachronic development of the Canadian attitude towards tax avoidance in the last eighty years. I will start by emphasizing what is considered the foundation stone of Canadian tax system, the so-called Westminster principle. Subsequently, I will discuss all the specific judicial anti-avoidance doctrines used to circumscribe the application of the previous principle, namely the sham transaction doctrine, the ineffective (or ineffectual or incomplete) transaction doctrine, the substance over form doctrine, the step transaction doctrine and the business purpose test. After the *Stuart* case, where the Supreme Court rejected the business purpose test, Canadian government decided to adopt a statutory general anti-avoidance rule (GAAR) to counteract increasingly aggressive tax planning. Hence, I will first describe the cultural and legislative background which GAAR was based on, and, secondly, I will analyze the rule itself. Further, I will deal with how Tax Courts and the Federal Court of Appeal have judicially applied the GAAR prior to the long awaited decisions of the Supreme Court, *Canada Trustco* and *Mathew*, dated 2005. Finally, after a quick overview of the decisions following the first two Supreme Court's rulings, I will conclude my article by reviewing the latest Supreme Court judgment, the *Lipson* case.

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Raluca David, *Producer Guidelines for Canadian Content Tax Credits*, 8 mars 2010, 22 pages.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1554046](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1554046)

## Est-ce que le crédit pour la production cinématographique est trop souple?

■ The focus of this essay is on Appendix I of the CPTC Guidelines, the CAVCO Producer Control Guidelines, and specifically the requirement that the Canadian producer have 100 % copyright ownership for at least 25 years. The three issues arising from this requirement are less investment opportunities for producers, an incongruity between CAVCO and CRTC guidelines and government goals.

Finally, the first two problems are the result of the CAVCO Producer Control Guidelines not only being very strict but also being just a formality. I argue that 100% copyright ownership should not be a requirement of qualifying for Canadian content tax credits for films, or that the 25-year condition should be lowered, or both.

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Kyle D. Logue and Gustavo Gonçalves Vettori, *Narrowing the Tax Gap Through Presumptive Taxation*, 11 mars 2010, 67 pages.

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1567240](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1567240)

## Produire de nouvelles normes d'imposition pour les petites et moyennes entreprises aux États-Unis.

■ This Article highlights the primary tax enforcement problem in the United States, that of noncompliant small and medium-sized businesses (“SMBs”), and it explores the possibility of a radical solution: shifting away from the current system, which attempts to tax the actual income of each business, and toward a system that taxes only a rough approximation (or probabilistic estimate) of business income. This Article argues that the time has come to at least consider various ways of taxing SMBs in the U.S. on a presumptive basis as well. The particular regime that the Article spends the most time developing is a type of modified gross receipts (MGR) tax of the sort that is used in some developing economies. Under our version of the MGR approach, SMB taxpayers would be taxed on a rough estimate of their annual income using (a) their reported gross receipts and (b) presumed profit ratios based on historical line-of-business profit margins.

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Jeffrey L. Kwall, *When Should Asset Appreciation Be Taxed?: The Case for a Disposition Standard of Realization*, 1 mars 2010, 56 pages.

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1558610](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1558610)

## Imposer l'augmentation de valeur leur de la disposition : devrait-on en faire un standard aux États-Unis?

■ Due to the dim prospect of a mark-to-market system, this Article proposes the adoption of a “disposition” standard of realization. That standard would treat every transfer of property as a realization event regardless of whether the transferor receives consideration for the transferred property. Unlike current law, the disposition standard would tax lifetime gifts, as well as testamentary transfers, of appreciated property.

A disposition standard is a second-best alternative to a mark-to-market system. This new standard would curtail the inequity and inefficiency of the current realization requirement while posing less significant administrative and political problems than a mark-to-market system. In addition, the disposition standard would simplify existing law by substituting a clear and administrable set of rules for the current ambiguous and anachronistic system. Finally, a disposition standard should help to generate much needed tax revenue.

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Équipe de rédaction du Bulletin de veille

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