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CANADA

CANADIAN TAX FOUNDATION

Marion Steele, « The Canadian Home Buyers' Plan: Tax Benefit, Tax Expenditure, and Policy Assessment », *Revue fiscale canadienne*, vol. 55, n° 1, 30 pages.

<http://www.ctf.ca/PDF/07ctj/2007ctj1-steele.pdf>

Les avantages fiscaux du Régime d'accession à la propriété.

● Cet article évalue les avantages fiscaux du Régime d'accession à la propriété (RAP) du Canada. Plus le taux d'impôt marginal effectif du rentier du régime enregistré d'épargne-retraite (REER) dont les fonds ont servi à créer le RAP est élevé, plus l'avantage fiscal est élevé aussi, et celui-ci devient très important pour les couples dont les taux d'impôt sont très différents, ce qui, en particulier, est probable pour ceux qui engagent des frais de garde d'enfants. L'analyse de données fiscales laisse entendre que le constituant type d'un RAP est une personne qui épargne à court terme — une personne qui verse une cotisation à son REER avant de retirer des fonds du RAP — et que les cotisations à un REER par les contribuables de moins de 45 ans sont, pour la plupart, motivées par leur désir de constituer un RAP. Les calculs de l'avantage sont fondés sur les taux d'impôt marginal effectifs estimatifs de divers ménages types, selon le niveau d'instruction. Les taux sont très élevés pour les familles monoparentales à cause des conséquences de programmes comme la Prestation fiscale canadienne pour enfants. Bien que ceci signifie qu'en principe, l'avantage fiscal pourrait être progressif, la preuve montre qu'en pratique, le rap est fortement régressif. Lorsque le contribuable n'a aucun droit de cotisation à un REER disponible inutilisé, l'avantage fiscal est jugé futile. En 2005, le coût fiscal du RAP, évalué selon différentes hypothèses, varie entre moins de 150 millions de dollars à un peu plus de 300 millions de dollars.

Robin Boadway, « Policy Forum: The Annual Tax Expenditure Accounts – A Critique », *Revue fiscale canadienne*, vol. 55, n° 1, 24 pages.

<http://www.ctf.ca/PDF/07ctj/2007ctj1-boadway.pdf>

Suggestions proposées pour améliorer l'utilité des données sur les dépenses fiscales publiées par le ministère des Finances.

● This article presents a critical review of the tax expenditure accounts published annually by the Department of Finance. It begins with a discussion of measurement problems, such as those that arise when tax expenditures are interdependent or when

they involve the postponement of tax liabilities. Then some conceptual issues are outlined, especially the difficulties and ambiguities involved in defining a benchmark tax system, from which tax expenditures are deviations. The choice of tax expenditures reported in the document is evaluated, and suggestions are made for adding some items, dropping others, and reclassifying some items from tax expenditures to memorandum items and vice versa. The article concludes with suggestions for the inclusion of additional information to increase the usefulness of the tax expenditure accounts.

INSTITUT C.D. HOWE

Robert D. Brown et Finn Poschmann, « On Taxes and Foreign Investment, Flaherty's Aim is off », *E-brief*, 2 mai 2007, 4 pages.

http://www.cdhowe.org/pdf/ebrief_43.pdf

Critique des propositions budgétaires relatives à la déductibilité des intérêts pour les sociétés étrangères affiliées.

● Federal Finance Minister Jim Flaherty's March 19 budget included important — and unexpected — proposals that would dramatically reshape income tax rules affecting foreign investment by Canadian corporations. The budget's proposal to withdraw tax deductibility for interest expenses incurred to finance investments in foreign affiliates is momentous. It could affect Canadian businesses' ability to participate in the global economy and even to remain competitive in home markets. While reshaped Canadian rules for international taxation are overdue, the government's present proposals require further thought. Inattention to transition issues, grandfathering rules, and the need for Canada to lower the statutory general corporation tax rate are part of the problem with the proposals. What is more important is that such potential reforms need to be placed in a broader international context. Canada's system for the taxation of international income flows has been in place for over 30 years. On the general assumption that income earned abroad is already taxed abroad, the system exempts from Canadian tax almost all of the dividends from the foreign affiliates of Canadian parent companies, while allowing them to deduct in Canada the interest expense incurred to finance foreign holdings. During the last 30 years, however, there has been an explosion in the size and complexity of international trade, finance and investment. Multinationals now more commonly steer capital finance through low-tax jurisdictions and pursue other advanced international tax strategies, giving rise to concerns around the world about threats to national tax revenues and even the continued viability of the corporate income tax. Canada has played its part in these changes: Canadian direct investment abroad now exceeds foreign direct investment here, and Canadians' income from foreign direct investment has more than doubled in the past four years, to \$30 billion and rising.

INSTITUT ÉCONOMIQUE DE MONTRÉAL

Marcel Boyer, « Les effets pervers des mesures fiscales », *Notes économiques*, 20 mai 2007, 4 pages.

http://www.iedm.org/uploaded/pdf/mai07_fr.pdf

Note économique sur l'efficacité de l'aide fiscale aux régions.

● À l'occasion du dépôt prochain du nouveau budget provincial, il est utile de s'interroger sur la nature et l'efficacité des mesures fiscales appliquées par le gouvernement. Comme d'habitude, ce budget ne manquera pas de contenir une série de nouvelles mesures fiscales visant à atteindre différents objectifs politiques. C'est le moment ou jamais de rappeler aux élus qu'intentions et résultats ne concordent pas toujours, de telle sorte que la prudence est de mise lors d'interventions gouvernementales faisant appel à la fiscalité.

Marcel Boyer, « Hausser les tarifs d'électricité afin de valoriser le potentiel énergétique du Québec », *Notes économiques*, 30 avril 2007, 4 pages.

http://www.iedm.org/uploaded/pdf/avril2007_fr.pdf

Note économique sur la politique québécoise de tarification de l'électricité.

● La Régie de l'énergie vient de décréter une augmentation moyenne de 1,92% des tarifs d'électricité au 1er avril 2007 alors qu'Hydro-Québec demandait une augmentation de 2,8%. Divers représentants de groupes de consommateurs, de gens d'affaires et de politiciens se sont déclarés relativement satisfaits de cette décision. Il n'en demeure pas moins qu'une telle mesure contribue à l'appauvrissement relatif du Québec. On doit remettre en question le soi-disant «pacte social» en vertu duquel la demande québécoise en électricité doit être satisfaite au prix le plus bas possible. Pour le mieux-être de tous les citoyens, il faut augmenter les tarifs au niveau de la valeur réelle de l'électricité.

FRASER INSTITUTE

Milagros Palacios et Niels Veldhuis, *The Canadian Consumer Tax Index 2007*, 16 avril 2007, 7 pages.

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

Analyse de l'augmentation de la charge fiscale globale des ménages depuis 1961.

■ The Canadian Tax system is complex and there is no single number that can give us a complete idea of who pays how much. That said, The Fraser Institute annually calculates the most comprehensive and easily understood indicator of the overall tax bill of the average Canadian family: Tax Freedom Day. This Alert examines what has happened to the tax bill of the average Canadian family over the past 45 years. To determine the changes, an index of the tax bill of the average Canada family, the Canadian Consumer Tax Index, is constructed for the period 1961-2006. Our main conclusions are as follows. The total tax bill for the average Canadian family, including all types of taxes, has increased by 1,590 percent since 1961. In 1961, the average family had an income of \$5,000 and paid a total tax bill of \$1,675 (33.5 percent). In 2006, the average Canadian family earned an income of \$63,001 and paid total taxes equalling \$28,311 (44.9 percent). Taxes have grown much more rapidly than any other single expenditure for the average Canadian family. In contrast to the jump in taxes, expenditures on shelter increased by 1,019 percent, food by 487 percent, and clothing by 447 percent from 1961 to 2006. The average Canadian family now spends more of its income on taxes than it does on the basic necessities such as food, shelter, and clothing. In 1961 the average family had to use 56.5 percent of its income on basic necessities (food, shelter and clothing), while only 33.5 percent of the family's income went to taxes. In 2006, the proportion of income consumed by taxes had increased (44.9 percent), while the fraction of income spent on shelter, food, and clothing (35.6 percent) had dropped dramatically.

François Vaillancourt, Jason Clemens et Milagros Palacios, *Compliance and Administrative Costs of Taxation in Canada*, avril 2007, 50 pages.

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

Une étude des coûts de conformité et des coûts administratifs de l'application de la législation fiscale au Canada.

● Compliance costs refer to the costs incurred by individuals and businesses in complying with tax laws and regulations. Administrative costs include the expenses incurred by governments to manage and maintain the tax system. The are all too often neglected in the discussion of tax policy. They are recognized as important but usually overlooked. The direct costs of taxation coupled with their incentive or behavioural effects normally take centre stage in the discussion and formulation of tax policy. The main objective of the study, however, is to provide an up-to-date reasonable estimate of the costs of complying with tax laws and regulations and the costs to government in managing and maintaining the tax system. The study also summarizes the limited amount of research completed in Canada and abroad on tax compliance. The results are presented in order to provide some limited points of comparison between the calculations completed for this study and estimates completed previously.

INSTITUT DE RECHERCHE EN POLITIQUE PUBLIQUE (IRPP)

Pierre Lefebvre et Philip Merrigan, « Les finances publiques du Québec après le premier mandat libéral », *Options politiques*, mai 2007, 6 pages.

<http://www.irpp.org/po/archive/may07/lefebvre.pdf>

Évaluation du premier mandat du gouvernement libéral relativement aux finances publiques.

● Économistes réputés, Pierre Lefebvre et Philip Merrigan examinent les finances publiques du Québec à la lumière du cadre financier présenté par le Parti libéral du Québec avant les élections provinciales québécoises du printemps 2003 pour déterminer si le gouvernement libéral avait la marge de manœuvre nécessaire pour livrer les baisses d'impôt promises au cours de son premier mandat. Dans l'ensemble, disent-ils, les contribuables québécois ne s'en sont pas si mal sortis, même s'ils n'ont pas bénéficié de la totalité des baisses d'impôt promises. Ils critiquent néanmoins certaines décisions prises par le gouvernement et proposent des choix « qui sont porteurs du développement social et économique du Québec à long terme », notamment en ce qui concerne les tarifs des services de garde, l'occupation du champ fiscal libéré par le gouvernement fédéral et la pertinence d'utiliser les nouvelles sommes provenant de la péréquation pour baisser les impôts personnels.

ÉTATS-UNIS

TAX POLICY CENTER (URBAN INSTITUTE/BROOKINGS INSTITUTION)

C. Eugene Steuerle, *Restoring Professionalism to the Professions*, 30 avril 2007, 2 pages.

http://www.taxpolicycenter.org/UploadedPDF/1001073_Restoring_Professionalism.pdf

Discussion portant sur le professionnalisme des avocats et comptables dans leur pratique en matière de fiscalité.

● At a recent Tax Analysts session on the administration of the tax laws for large and midsize businesses, former IRS Commissioner Larry Gibbs spoke out, as he has done frequently, on the importance of professionalism. His concerns relate to the fundamental issue of whether we can count on professionals—largely accountants and lawyers—to maintain a viable tax system through their allegiance to high professional standards. This article discusses the importance these high professional standards and encourages readers to take concerns about a decline in professionalism seriously.

Eric Toder, *Energy Taxation: Principles and Interests*, 8 mai 2007, 4 pages.

http://www.taxpolicycenter.org/uploadedpdf/1001077_energy_taxation.pdf

Discussion portant sur l'imposition des sources d'énergie.

● Energy policy is an important subject these days, as Americans become increasingly aware of the costs of what President Bush has called “our addiction to oil” and the environmental costs of growing world consumption of fossil fuels. Although some foreign oil comes from friendly and politically stable countries, the world price of oil depends heavily on output in potentially hostile, war-torn, and politically unstable regions. Policy changes can help us adjust over time to an economy that uses less oil and generates less greenhouse gas emissions. This article discusses some tax policies, including energy taxes and energy tax incentives, that can be crucial components of an energy policy that addresses global warming and energy security concerns.

Elaine Maag, David Mundel, Lois Rice et Kim Rueben, *Subsidizing Higher Education Through Tax and Spending Programs*, 16 mai 2007, 8 pages.

http://www.urban.org/UploadedPDF/311453_education.pdf

Analyse des mesures fiscales visant à faciliter l'accès aux études post-secondaires.

● In 1997 Congress enacted a number of tax benefits directed toward helping middle- and upper-middle income groups meet rising college costs. This shift in goals and strategies raises concerns about the fairness and effectiveness of the evolving federal approach to higher education. This policy brief analyzes who benefits from the major direct spending program, Pell grants, and the three tax subsidies that most closely resemble grants, the Hope and Lifetime Learning credits and the deduction for tuition and fees. In addition, the brief assesses the potential impacts of these direct spending and tax programs on the affordability of college and the college-going rates of potential students.

Leonard E. Burman et Greg Leiserson, *A Simple, Progressive Replacement for the AMT*, 23 mai 2007, 11 pages.

http://www.urban.org/UploadedPDF/1001081_amt.pdf

Propositions pour une réforme de l'impôt minimum de remplacement.

● The individual alternative minimum tax (AMT) was originally an add-on tax intended to assure that high income people paid at least some tax. It has morphed and mutated over time, and now is on track to hit 23 million households in 2007. This note describes an option that would return the AMT by repealing the AMT and replacing it with an add-on tax of four percent of adjusted gross income (AGI) above \$100,000 for singles and \$200,000 for couples. It is a simple, approximately revenue neutral over the ten-year budget window and highly progressive.

Eric Toder, *Eliminating Tax Expenditures with Adverse Environmental Effects*, 31 mai 2007, 12 pages.

http://www.urban.org/UploadedPDF/1001080_tax_expenditures.pdf

Étude sur l'effet de certaines dépenses fiscales sur l'environnement.

● Tax expenditures are provisions in the U.S. federal tax code that provide special tax benefits for selected economic activities or taxpayers. A number of tax expenditures add to greenhouse gas emissions by encouraging production and consumption of fossil fuels. This policy brief examines four tax expenditures that increase consumption of fossil fuels. Eliminating or scaling back these and other tax expenditures that promote production and consumption of fossil fuels would reduce the budget deficit, promote economic efficiency, and be a first step toward making the tax law more environmentally friendly. However, the effects of the proposed tax reforms on greenhouse gas emissions would be small so addressing tax expenditures can be only one part of a broader strategy to reduce climate change.

Rudolph G. Penner, *U.S. Budget Outlook: Near-Term Bright, Long-Term Dark*, 9 avril 2007, 9 pages.

http://www.urban.org/UploadedPDF/1001067_Budget_Outlook.pdf

Analyse du budget 2008 du Président Bush.

● President Bush's 2008 budget is more interesting than most, especially with regard to health policy, but the Democratically controlled Congress shows little interest. The President will not have all his tax cuts extended, although the extension of those for the middle class and poor seem almost certain. The promise of a balanced budget in 2012 is unlikely to be achieved, but the ratio of the deficit and the public debt to gross domestic product is likely to decline. Because of foreign debt purchases, the debt available to U.S. private investors will be no higher absolutely than it was in the mid-1990s. Thus, fiscal policy will impose little upward pressure on interest rates.

CENTER ON BUDGET AND POLICY PRIORITIES

Michael Mazerov, *Growing number of states considering a key corporate tax reform*, 5 avril 2007, 9 pages.

<http://www.cbpp.org/4-5-07sfp.pdf>

Plusieurs états adoptent la déclaration de revenus consolidée afin d'annuler les abris fiscaux de certaines corporations.

● A growing number of states are giving serious consideration to a major reform in their corporate income taxes long advocated by state tax experts. The governors of six states — Iowa, Massachusetts, Michigan, New York, North Carolina, and Pennsylvania — all recommended this year that their states implement this policy, which is known as “combined reporting.” New York enacted combined reporting legislation on April 1 as part of the state’s budget bill for FY2007-08. Most large multistate corporations are composed of a “parent” corporation and a number of “subsidiary” corporations owned by the parent. Combined reporting essentially treats the parent and most subsidiaries as one corporation for state income tax purposes. Their nationwide profits are combined — that is, added together — and the state then taxes a share of that combined income. The share is calculated by a formula that takes into account the corporate group’s level of activity in the state as compared to its activity in other states. By requiring corporate parents and subsidiaries to add their profits together, combined reporting states are able to nullify a variety of tax-avoidance strategies large multistate corporations have devised to artificially move profits out of the states in which they are earned and into states in which they will be taxed at lower rates — or not at all. These strategies cost the non-combined reporting states billions of dollars of lost corporate income tax revenue they need to finance essential public services, like education and health care. Households and small businesses, which do not have the opportunities or resources to engage in interstate income-shifting, end up paying higher taxes than necessary to make up for the taxes that large corporations are able to avoid.

Aviva Aron-Dine, *Federal Tax Burdens in Historical Perspective*, 10 avril 2007, 3 pages.

<http://www.cbpp.org/4-10-07tax.pdf>

On observe une réduction des charges fiscales pour tous les particuliers et surtout pour les ménages de la classe moyenne.

■ Congressional Budget Office data that cover the period from 1979 to 2004 show that most income groups paid a smaller share of their income in federal taxes in 2003 and 2004 than in any previous year for which data are available, back to 1979. In 2000, before the 2001 and 2003 tax cuts, households in the middle fifth of the income scale paid a smaller share of their income in federal taxes than in any year since 1979, and tax burdens for most income groups were lower than their average for the 1979-1999 period. For most income groups covered by the CBO study, federal individual-income tax burdens in 2003 and 2004 were at their lowest level since 1979. However in a new study, Thomas Piketty and Emmanuel Saez, leading economists who have done groundbreaking work on the historical evolution of income inequality in the United States, conclude that “the progressivity of the U.S. federal tax system at the top of the income distribution has declined dramatically since the 1960s.”

Elizabeth C. McNichol et Iris J. Lav, *Illinois Proposed Gross Receipts Tax: A Modified GRT Could Be Paired With Other Tax Changes*, 3 mai 2007, 11 pages.

<http://www.cbpp.org/5-3-07sfp.pdf>

Proposition d'une taxe sur les revenus bruts : avantages et inconvénients.

● Governor Blagojevich of Illinois has proposed a new revenue source, a gross receipts tax (GRT), to provide funds for a major health care expansion, public education, property tax relief, and to help address the state’s long-standing budget problems. A GRT is a low-rate tax on the receipts of all types of businesses. The governor’s proposed GRT would exempt retail sales of food and drugs, Medicaid payments, and the receipts of non-profits and industries such as gaming and insurance

already covered by other specialized taxes. A GRT in Illinois has a number of significant advantages: its ability to raise substantial amounts of needed revenue and to provide a more stable revenue stream over the course of a business cycle than the corporate income tax; improved equity in tax payments among different forms of business organization (such as corporations and partnerships) and between goods-related and service-related industries; and a reduction in special-interest tax breaks. There also are some drawbacks to a GRT. There are, however, relatively simple ways to modify the structure of a GRT to mitigate the problems and capitalize on the advantages. Specifically, this report discusses how a subtraction for the cost of inputs purchased from other businesses, coupled with a low-income credit, could mitigate most of the problems of the GRT.

CONGRESSIONAL BUDGET OFFICE

Edouard Harris, David Weiner, Robertson Williams et Thomas Woodward, *The Effect of Tax Changes on Labor Supply in CBO's Microsimulation Tax Model*, avril 2007, 26 pages.

<http://www.cbo.gov/ftpdocs/79xx/doc7996/04-12-LaborSupply.pdf>

Analyse microéconomique des effets d'une mesure fiscale sur la disponibilité de la main-d'œuvre, à l'aide du modèle du CBO.

● This Congressional Budget Office (CBO) background paper provides details about one of the models that CBO uses to examine how changes in tax policies can affect the supply of labor to the economy. The paper explains CBO's methodology and discusses the key assumptions that affect the model's results. It then applies the model to a possible change in tax policy—extending many of the expiring tax provisions enacted since 2001—and estimates the resulting effects on the labor supply. Because the paper focuses only on labor-supply effects, it does not represent a complete macroeconomic analysis of that policy change. In particular, if the change was financed through larger budget deficits or smaller budget surpluses, the macroeconomic impact would be less positive than an analysis of labor-supply effects by itself would indicate. In keeping with CBO's mandate to provide objective, impartial analysis, this paper makes no recommendations.

INTERNATIONAL

ORGANISATION DE COOPÉRATION ET DE DÉVELOPPEMENT ÉCONOMIQUES (OCDE)

OCDE, *Questionnez les économistes : Le défi des pensions – Comment financer les retraites?*, 5 avril 2007, 15 pages.

http://www.oecd.org/document/10/0,2340,fr_2649_37411_38330890_1_1_1_37411,00.html

Des économistes de l'OCDE répondent à des questions concernant les régimes de retraite.

■ Des économistes de l'OCDE répondent à des questions qui leurs ont été posées lors d'un débat en ligne le 5 avril 2007 concernant les défis des régimes de pension existants dans certains pays de l'OCDE ainsi que des moyens utilisés pour les financer.

Centre de politique et d'administration fiscales, *Revised Commentary on Article 7 of the OECD Model Tax Convention*, 10 avril 2007, 36 pages.

<http://www.oecd.org/dataoecd/0/2/38361711.pdf>

Nouvelle version des Commentaires du Rapport sur l'imputation des bénéfices aux établissements stables publié en décembre dernier concernant l'interprétation de l'article 7 du Modèle de convention de l'OCDE.

● On 21 December 2006, the Committee on Fiscal Affairs released new versions of Parts I, II and III of its Report on the Attribution of Profits to Permanent Establishments, along with a cover note containing an update on the status of that project. As indicated in that note, "In order to provide maximum certainty on how profits should be attributed to permanent establishments, the Committee has decided that the Report's conclusions should be reflected in a new version of Article 7, together with accompanying Commentary, to be used in the negotiation of future treaties and of amendments to existing treaties. In addition, in order to provide improved certainty for the interpretation of existing treaties based on the current text of Article 7, the Committee has decided that revised Commentary for that current text should also be prepared, to take into account those aspects of the Report that do not conflict with the existing Commentary". The note also indicated that the Committee intends to release both parts of that implementation package in draft form for public comment during 2007. In accordance with that decision, this note includes a draft of the revised Commentary on the current Article 7 of the OECD Model Tax Convention that seeks to take account of those aspects of the Report that do not conflict with the existing interpretation of Article 7 reflected in the current version of the Commentary. The Annex includes a marked-up version of the revised Commentary that highlights all the changes made to the existing Commentary. It is expected that the second part of the implementation package (i.e. a new version of Article 7 with accompanying new Commentary) will be released as a discussion draft towards the end of the year.

Centre de politique et d'administration fiscales, *Application and interpretation of Article 24 (non-discrimination): Public discussion draft*, 3 mai 2007, 31 pages.

<http://www.oecd.org/dataoecd/59/30/38516170.pdf>

Projet de rapport sur l'interprétation et l'application de l'article 24 du Modèle de convention de l'OCDE traitant du principe de non-discrimination fiscal.

● The prevention of discriminatory taxation is an important role of tax conventions. Tax conventions, however, recognize that residents and non-residents are in a different situation and must often be treated differently for tax purposes. For this reason, the principle of non-discrimination has been carefully incorporated in tax conventions through a set of provisions that are found in Article 24 of the OECD Model Tax Convention (which serves as the basis for the negotiation, application and interpretation of tax conventions). The differences and complexity of modern legal arrangements and tax systems sometimes mean, however, that it is unclear whether a distinction made by a country for tax purposes constitutes a form of discrimination that violates the provisions of Article 24 or a legitimate distinction that is not contrary to these provisions. This has led Working Party No. 1 on Tax Conventions and Related Questions to examine the interpretation and application of that Article with a view to providing greater guidance in this area. In order to do so, a Working Group composed of delegates of a few countries were invited to examine practical issues that have arisen in the application of the Article and to draft proposals for clarification of the Commentary on Article 24. This note includes the proposals that have been drafted by that Working Group. The Working Party has decided to seek the views of interested parties at an early stage of the discussion of these proposals and, for that reason, decided to release these proposals as a public discussion draft. This draft focuses exclusively on issues related to the interpretation and application of the current provisions of Article 24. The Working Party recognizes, however, that some issues, including primarily those listed in the Annex, require a more fundamental analysis of the issue of non-discrimination and taxation which could lead to changes to Article 24. It was agreed that such work would benefit from the input of experts with a different background and should constitute a subsequent project. The Working Party will start consultations on this second stage of its work in the next few months.

OCDE, *Improving Taxpayer Service Delivery: Channel Strategy Development*, mai 2007, 71 pages.

<http://www.oecd.org/dataoecd/34/47/38528306.pdf>

Guide traitant des diverses méthodes qui peuvent améliorer l'efficacité des services fiscaux offerts aux contribuables.

■ The taxpayer service delivery function plays a crucial role in the administration of the tax legislation in all countries. Providing services that are user-friendly, in the sense of being accessible and understandable for all, helps to maintain and strengthen the taxpayers' willingness to comply voluntarily and thereby contribute to improvements in overall levels of compliance with the laws. For some time now, revenue bodies have been providing more accessible information services through use of new technology (e.g. by building on-line capability or making information available 24 hours a day, 7 days a week). More recently, many revenue bodies have given taxpayers the functionality of registering for tax system purposes, filing tax returns and paying tax electronically, all at times convenient to them. There have also been developments in the use of telephony services with revenue bodies in many countries establishing large call centre arrangements employing sophisticated telephony technology to facilitate access by phone for taxpayers to the information and other services they require. The increase in channel options has also made it possible for revenue bodies to choose a more optimal mix of channels, trying to strike a balance between the objectives of improving customer service and the need for revenue bodies to cut costs; these objectives are not mutually exclusive. Developing a sound and comprehensive channel strategy is in this respect a win-win exercise, since it makes it necessary to put all crucial channel factors together in a consistent and comprehensive way, thereby creating new insights into the existing channel structure and generating visions of a possible future structure. Well defined strategic channel objectives are, of course, also a prerequisite for clear directions on how to change the existing channel structure to the new, preferred one. This guidance note focuses on channel strategy development and implementation from a holistic channel perspective, emphasizing the importance of being customer-oriented, but also cost conscious when developing channel objectives. The note draws together information provided by selected member countries through various information-gathering activities conducted over the last two years and presents an array of facts and observations that may assist member countries improve the efficiency and effectiveness of their channel activities. Revenue bodies are encouraged to use the ideas and experiences expressed herein as they take steps to improve service delivery performance.

DIALOGUE FISCAL INTERNATIONAL

Mihir A. Desai et Dhammika Dharmapala, *Taxation and Corporate Governance: An Economic Approach*, avril 2007, 24 pages.

<http://www.itdweb.org/documents/DesaiDharmapala.pdf>

Étude discutant de l'interaction entre le système de taxation d'un pays et la gouvernance des entreprises dans ce même pays.

● How do the tax system and corporate governance arrangements interact? This chapter begins by reviewing an emerging literature that explores how agency problems create such interactions and provides evidence on their importance. This literature has neglected how taxation can interact with the various mechanisms that have arisen to ameliorate the corporate governance problem, such as concentrated ownership, accounting and information systems, high-powered incentives, financing choices, payout policy, and the market for corporate control. The remainder of the chapter outlines potentially fruitful areas for future research into how these mechanisms may respond to the tax system.

Équipe de rédaction du Bulletin de veille

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