

Daniel Zöller

Die Zinsbereinigte Gewinnsteuer (ZGS)

Steuersystematische Entwicklung und ökonomische Analyse eines Reformvorschlags für Deutschland



Political feasibility and international tax competition significantly restrict the scope for tax reforms aiming at production efficiency. The author presents an ACE-based reform proposal labeled »Interest-Adjusted Profit Tax« which is capable of achieving neutrality with respect to financial decisions, investment decisions and the choice of the firm's legal form. The proposal comprises changes in the German (corporate) income tax as well as the local business tax. In an extended neoclassical growth model, the author shows that the proposal fosters economic growth and leads to a socially optimal intertemporal capital allocation in the long run. Contrary to purely consumption-based tax systems, revenue from capital income taxation is strictly positive. Furthermore, the analysis identifies advantages of the Interest-Adjusted Profit Tax compared to two recent dual income tax proposals.

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