

Project Syndicate

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What's Better Than a Border Adjustment Tax?

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One of US President Donald Trump's most significant reform proposals is aimed at the American tax system. His administration wants not only to lower the overall tax burden, but also to "rebalance" the tax system to encourage domestic production and exports, possibly with a destination-based cash-flow tax we may call a border adjustment tax (BAT). Unfortunately, the risks of such a radical reform would most likely overwhelm any rewards.

Link:

<https://www.project-syndicate.org/commentary/trump-corporate-tax-reform-border-adjustment-by-michael-heise-2017-03>