

Preface

This study provides an overview and extensive analysis of company taxation in the Asia-Pacific region, India, and Russia. It is not limited to a description of the taxation systems, but goes on to analyse the effective tax rates and their influence on foreign direct investment. For the first time the renowned methodology of Devereux/Griffith for determining effective tax rates has been applied to the Asia-Pacific region, India, and Russia in an international comparison. This methodology is now the standard approach to measuring effective tax burdens within the European Union.

The study has been prepared by a research consortium of PricewaterhouseCoopers, the Centre for European Economic Research (ZEW), the University of Mannheim, Germany, and the Oxford University Centre for Business Taxation (OUCBT), United Kingdom. The data on the corporate tax systems in the respective countries came from the local offices of PricewaterhouseCoopers; ZEW and the University of Mannheim were responsible for the description of the tax systems and for analysing the effective tax burden on companies; OUCBT undertook the empirical analysis.

We are grateful to all the numerous contributors to this study. Our special thanks go to Alexandra Bartholmess (PwC) who with great effort organized the data collection within the shortest possible time. We are indebted to the project team of ZEW, the University of Mannheim, and to OUCBT, namely to Christina Elschner, Katharina Finke, Theresa Lohse, Johannes Voget, and Wei Li without the support of whom we would not have been able to present such an extensive study.

Dieter Endres
PricewaterhouseCoopers, Frankfurt/Main

Clemens Fuest
Oxford University Centre for Business Taxation, Oxford

Christoph Spengel
University of Mannheim and ZEW, Mannheim