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EMPIRICAL ISSUES IN RAISING EQUITY CAPITAL



M. LEVIS

Jin-Ying Zhang

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richness and complexities of the constantly evolving efforts have been explored and contrasts the Asian adapted definition with the basic model of the West While the book reviews the past and outlines the future for project financing in Asia the focus is on the premature present a period of seven to eight years from the late 80 s to 1996 when there were few successes and countless casualties This interval in time has been sought to provide the reader through a temporal window a glimpse of what it was like in this Age of Arbitrage on a project financing front armed with neither a reliable legal regulatory framework nor an efficient pricing mechanism The book journeys through the short lived victories and the morale breaking defeats documenting the war of attrition as the remaining players survive to traverse down the road tow Financial Markets and Capital Income Taxation in a Global Economy Paolo Roberti, 1998 The book describes the developments and the evidence the problems and the interrelationships among problems the outlook and the intricate balance between the national and the international dimensions of the policy issues faced by tax administrations in OECD countries in the field of financial markets and capital income taxation in the wake of profound technological change and market globalization. The book provides a broad perspective of the problems comparing thoughts on how the problems may be best dealt with and using lessons from experience with theoretical and policy developments in a number of countries including the EU North America and Australia The book focuses on the following topics bull falling barriers increased capital mobility and the challenges of capital market globalization bull the implications for capital income taxation of technological innovation and new financial products bull tax distortions and international market pressures for national tax system conformity bull questions of national tax sovereignty and the constraints imposed on governments by tax competition bull the growing need for tax cooperation bull emerging national and international capital taxation issues including the premise that international cooperation may be key to solving or at least alleviating the existing and predicted tax problems

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