



Global Tax Revolution: The Rise of Tax Competition and the Battle to Defend It

Chris Edwards and Daniel J. Mitchell

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This book explores one of the most dynamic and exciting aspects of globalization international tax competition. With rising mobility and soaring capital flows, individuals and businesses are gaining freedom to work and invest in nations with lower tax rates. That freedom is pressuring governments to cut taxes on income, investment, and wealth. In *Global Tax Revolution*, Chris Edwards and Daniel Mitchell chronicle tax reforms around the world in recent decades. They describe the dramatic business tax cuts of Ireland, the flight of successful people from high-tax France, and the introduction of simple flat taxes in more than two dozen nations. Like other aspects of globalization, tax competition is generating intense political opposition. Numerous governments and international organizations are fighting to restrict tax cuts. Edwards and Mitchell challenge those efforts, arguing that tax competition is helping to advance prosperity, expand human rights, and rein in bloated governments. The authors argue that the U.S. economy can be revitalized by embracing competition and overhauling the federal tax code. They discuss how current tax rules suppress wages and investment and describe the tax changes needed for workers and businesses to succeed in the fast-paced global economy. Rather than idly complaining about jobs and capital moving offshore, this book argues that policymakers need to embrace major tax reforms to ensure rising standards of living for Americans in the years ahead.

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