

Charles McLure

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Bio

ACADEMIC APPOINTMENTS

- Staff Emeritus Retiree, Hoover Institution

Publications

PUBLICATIONS

- **US Supreme Court unanimously chooses substance over form in foreign tax credit case: implications of the PPL decision for the creditability of cash-flow taxes** *INTERNATIONAL TAX AND PUBLIC FINANCE*
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- **Harmonizing Corporate Income Taxes in the European Community: Rationale and Implications** *22nd Tax Policy and the Economy Conference*
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- **The value added tax on electronic commerce in the European Union** *Conference on Tax Policy in the European Union*
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- **Electronic commerce and the state retail sales tax: A challenge to American federalism** *INTERNATIONAL TAX AND PUBLIC FINANCE*
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- **The economic case for foreign tax credits for cash flow taxes** *NATIONAL TAX JOURNAL*
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- **Electronic commerce, state sales taxation, and intergovernmental fiscal relations** *NATIONAL TAX JOURNAL*
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- **Fiscal federalism and decentralization: A review of some efficiency and Macroeconomic aspects - Comment** *Annual World Bank Conference on Development Economics 1995*
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