

# Taxation, Technology, and the User Cost of Capital (Contributions to Economic Analysis)

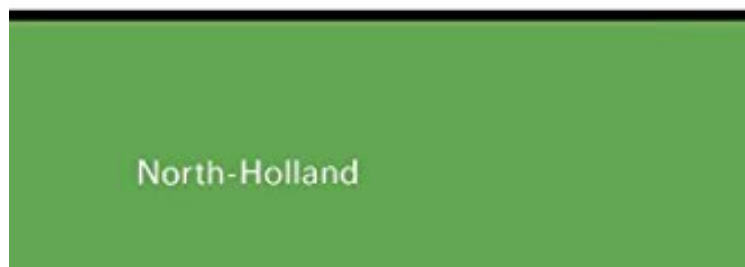
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## **Taxation, Technology and the User Cost of Capital**



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before purchasing it in order to gage whether or not it would be worth my time, and all praised Taxation, Technology,  
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The definition and measurement of the cost of using real capital as an input in production has been much discussed

and approached in several ways in earlier literature. This present study attempts to give a unified treatment of the cost of capital services, with emphasis on its relation to the corporate tax system on the one hand, and to the production technology of the firm on the other. It provides a thorough discussion of capital as a factor of production, relating the measurement of the price of capital services to the measurement of capital stock. A parallel treatment of capital and its service price with a neo-classical technology and with a putty-clay technology is presented. The book also discusses and unifies different concepts of neutrality of income taxation presented in the public finance literature. Illustrations based on data for the manufacturing sector of the Norwegian economy are given, relating partly to the actual tax system and partly to more or less hypothetical tax reforms. The study is intended to serve as a reference for researchers in econometric model building, corporate investment behaviour, tax analysis, and national accounting.