

The “COVID Bridge”: Tax Measures in Brazil, Canada, Denmark, UK and US

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

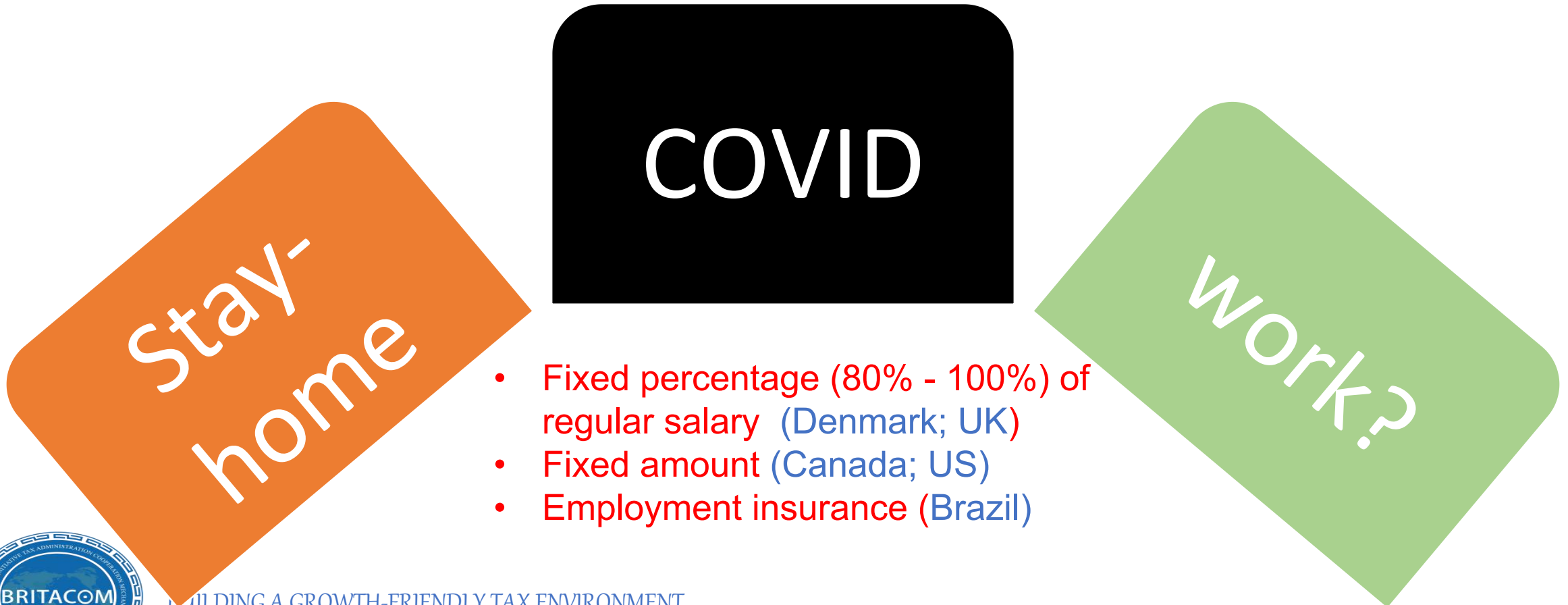
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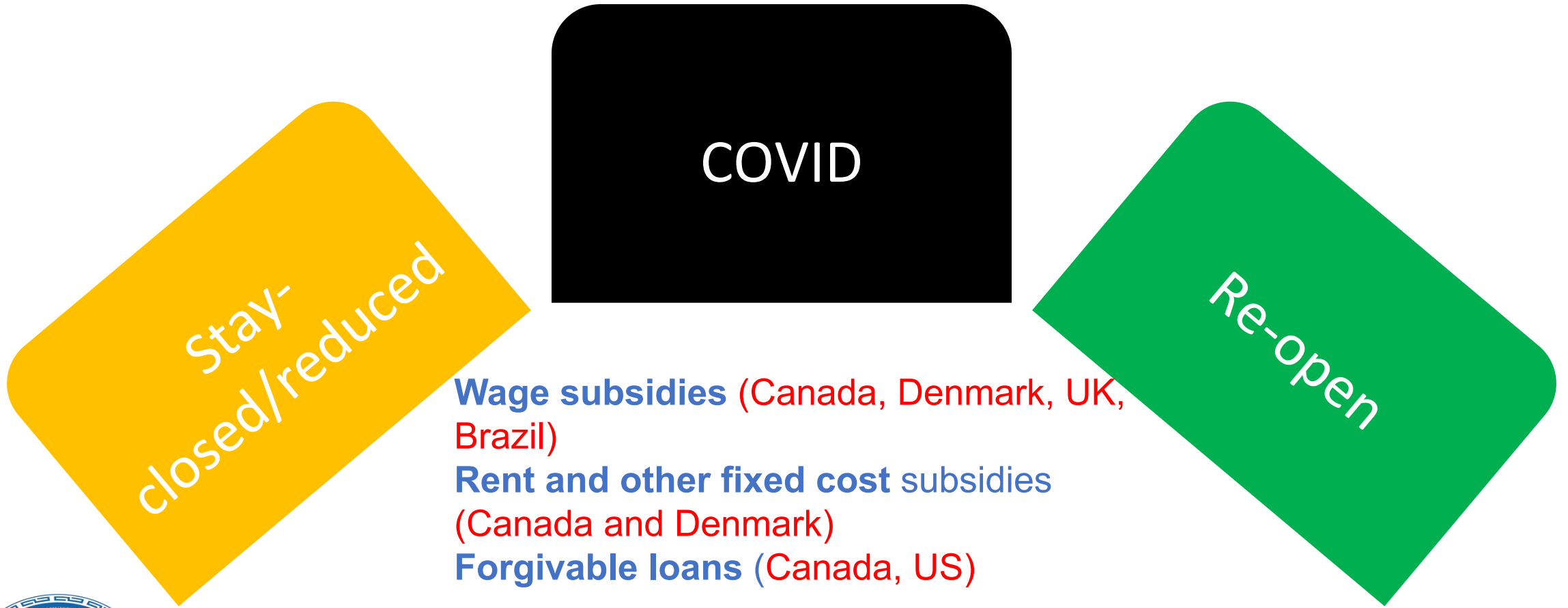


BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The “COVID Bridge” for Individuals



The “COVID Bridge” for Businesses



The “COVID Bridge” -- TAX

Extension of Deadlines

Filing returns & Paying taxes

US

Substantive Rules

NOL carryback; interest deduction; Charitable donations

US
Canada

Delivery
of Emergency Relief



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Tax Measures: Short-term Effect?

Positive

Anxiety relief

Time value of money



Long-Term Implications

Dangerous
opportunity

Universal Basic
Income

Restructuring of
Tax System
(workers, capital)

Taxpayer Services

