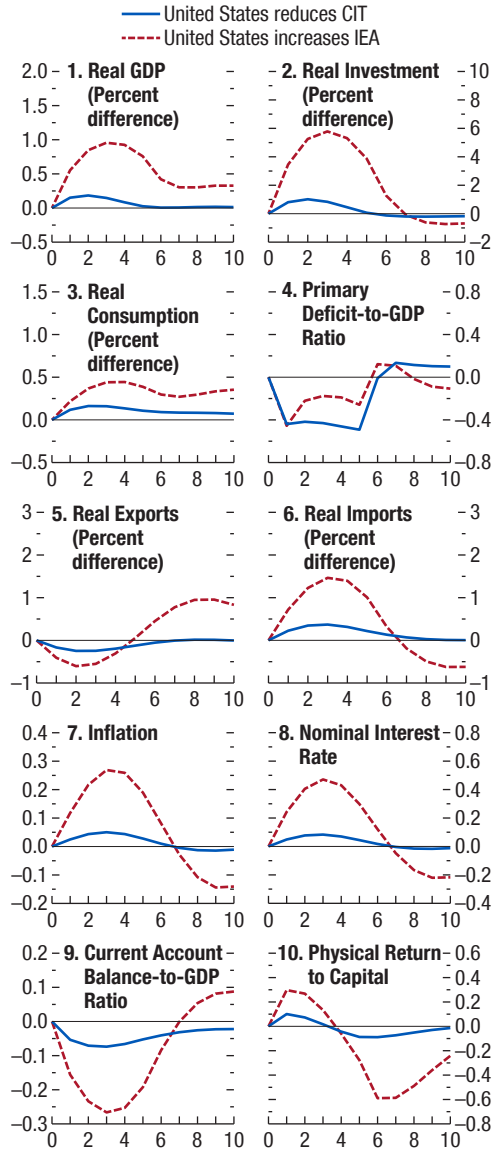


**Figure 1.5.1. Impact of a Temporary Increase in the Investment Expense Allowance and a Temporary Decrease in the Corporate Income Tax Rate**

*(Percentage point difference from baseline, unless noted otherwise)*



Source: IMF staff estimates.

Note: Years are on the x-axes. CIT = corporate income tax rate; IEA = investment expense allowance.