

SUPPLY-SIDE TAX POLICY

Its Relevance to Developing Countries

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INTERNATIONAL MONETARY FUND

Supply Side Tax Policy Its Relevance To Developing Countries

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Supply Side Tax Policy Its Relevance To Developing Countries:

Supply-Side Tax Policy Mr.Liam P. Ebrill,Mr.George A. Mackenzie,Mr.Parthasarathi Shome,Mr.Ved P. Gandhi,Mr.Luis A. Manas Anton,Jitendra R. Modi,Mr.Fernando J. Sanchez-Ugarte,1987-06-15 Written by Ved P Gandhi Liam P Ebrill George A Mackenzie Luis Ma as Ant n Jitendra R Modi Somchai Richupan Fernando Sanchez Ugarte and Parthasarathi Shome this book contains 12 articles It examines the relevance to developing countries of the tax policy recommendations of supply side economists and attempts to delineate policy guidelines to ensure that fiscal management enhances rather than inhibits growth and efficiency in the wider economy *Supply-Side Tax Policy* Ved P. Gandhi, **Russian Federation**

International Monetary Fund,2002-04-04 The Selected Issues paper and Statistical Appendix analyzes output developments in the Russian Federation since the 1998 crisis It outlines near term growth prospects for the economy The paper highlights that output growth accelerated in 1999 and the first half of 2000 but has slowed since then The initial output recovery was led by import substitution as a result of the large exchange rate depreciation in 1998 One finding in the context of an overall policy package is that the real exchange rate and oil prices were the main determinants of growth after the 1998 crisis

Tax Policy and Reform for Foreign Direct Investment in Developing Countries International Monetary Fund,1990-07-01 This paper identifies tax factors in 21 developing countries that have an impact on foreign direct investment flows It categorizes those factors into issues associated with tax coordination tax rates and rate structures and composition of the tax base Recent actions by countries reveal no clear pattern in their attempts to increase tax coordination while many have reduced corporate tax rates and stream lined tax incentives However broad based tax reform is lacking in most leaving room for further possibilities in tax reform for attracting foreign investment The paper also addresses nontax factors that can be instrumental in attracting foreign investment Fiscal Policy, Stabilization, and Growth in Developing Countries Mr.Mario I. Bléjer,Mr.Ke-young Chu,1989-06-15 Edited by Mario I Blejer and Ke young Chu this book investigates linkages among components of the public sector as well as between macro and micro aspects of fiscal policy in developing countries It presents 13 papers prepared by economists of the IMF s Fiscal Affairs Department **Tax Policy Handbook**

Mr.Parthasarathi Shome,1995-04-25 Edited by Parthasarathi Shome this Handbook was written primarily for economists who are responsible for analyzing and evaluating economic policies of developing countries at an applied level and who would benefit from a comprehensive discussion of the concepts principles and prevailing issues of taxation Public Sector

Economics for Developing Countries Michael Howard,2001 A discussion of the impact of government revenues and expenditures on economic activity with special reference to developing countries Michael Howard raises theoretical and empirical issues relating to the role of the public sector in economic development Reforming Tax Systems Vahram Stepanyan,2003-09-01 Starting in the early 1990s the Baltics Russia and other BRO countries of the former Soviet Union initiated tax reforms that varied widely at the later stages Recently some of the BRO countries basing decisions on the

proposition that lowering of the top marginal income tax rate would significantly benefit economic development and increase tax compliance have initiated a new stage of tax reforms This paper reviews country experiences and suggests that i overall there seems to be little evidence of a substantial improvement in income tax revenues resulting simply from a reduction in the top marginal tax rates and ii in the BRO countries the elasticity of the behavior of economic agents in terms of labor supply saving and investment with respect to income tax rates is not large and a reduction of the existing income tax rates is unlikely to lead to a notable expansion of economic activity

Tax Reform in Developing Countries Wayne R.

Thirsk,1997 Tax Reform in Developing Countries carefully examines the experience of eight developing countries that have undergone and in some instances are still undergoing significant and comprehensive tax reform The countries are Bolivia Colombia Indonesia Jamaica Korea Mexico Morocco and Turkey It draws on their experiences to find lessons learned and to see how they may be applied to other countries on the road to tax reform Equal attention is given to the process of tax reform how it is implemented and the substance or results of reform efforts Throughout the focus is on the practical rather than the theoretical aspects of tax reform

IMF Advice on Fiscal Policy International Monetary Fund,1989-10-23 IMF advice on fiscal policy is given within a strong accounting framework Published sources in the last ten years show the direction and change of advice The treatment of central bank losses government arrears and credit subsidies are discussed as examples Advice on taxation expenditure growth prices and distribution is examined Some broad lessons are drawn on sustainability of policy short versus long run policies and objectivity of advice

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