

Taxation and Economic Development

Twelve Critical Studies

Edited by
J. F. J. Toye



Taxation And Economic Development Twelve Critical Studies

J. F. J. Teye



Taxation And Economic Development Twelve Critical Studies:

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International Trade Subsidy Rules and Tax and Financial Export Incentives Paulo Penteado Neto, 2012-01-25 International Trade Subsidy Rules and Tax and Financial Export Incentives is an inquiry into the interrelations between international trade subsidy rules and the use of tax and financial export incentives by developing countries Its central claim is that developing countries should be allowed to adopt based on their right to development certain such incentives without violating the World Trade Organization WTO rules concerning subsidies It advances the idea that the right to development of developing and least developed countries LDCs entitles them to use tax and financial export incentives vis vis comparatively more developed nations However in order to actualize this right the existing WTO regulations must go through a process of revision This process should craft an exception available exclusively to developing countries and LDCs allowing them to apply fiscal and financial export incentives against countries with a higher level of development without being accused of granting prohibited subsidies As a result of this policy reform the WTO itself would incorporate development and fair just trade concerns into its regulatory framework providing an exceptional treatment for a patently exceptional situation In doing so the WTO would be contributing to a more equal international trade scene and a more developed and freer world *Monetarism, Economic Crisis, and the Third World* Karel Jansen, 1983 First Published in 1983 Routledge is an imprint of Taylor Francis an informa company Property Tax Reform in Developing Countries Jay K. Rosengard, 2012-12-06 Property Tax Reform in Developing Countries provides a conceptual framework for property tax reform with the intention of making the most compelling argument possible to persuade the reader as to its validity The text claims that a model for property tax reform in developing countries is derived from a theoretical distillation of empirical experience The primary objective of this study is to establish through logic theory and observation what constitutes a good property tax system for whom and under what conditions why such a system works and how inferior systems can be upgraded to approximate well functioning systems Property Tax Reform in Developing Countries develops its examination in three stages First a conceptual framework is presented for the formulation implementation and evaluation of property tax reform in developing countries Second attempts to reform property taxation in four developing countries are examined in detail Finally the results of the reform efforts described in the four case studies are evaluated and guidelines for reform are offered The study concludes with specific recommendations for reforming property tax systems in developing countries based on the conceptual framework and synthesizing lessons of the case studies **Latin American Economic Outlook 2009** OECD, 2008-10-28 The 2009 edition of the Latin American Economic Outlook shows that governments in the region could do much more to exploit the ability of fiscal policy to boost economic growth and combat poverty and inequality

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