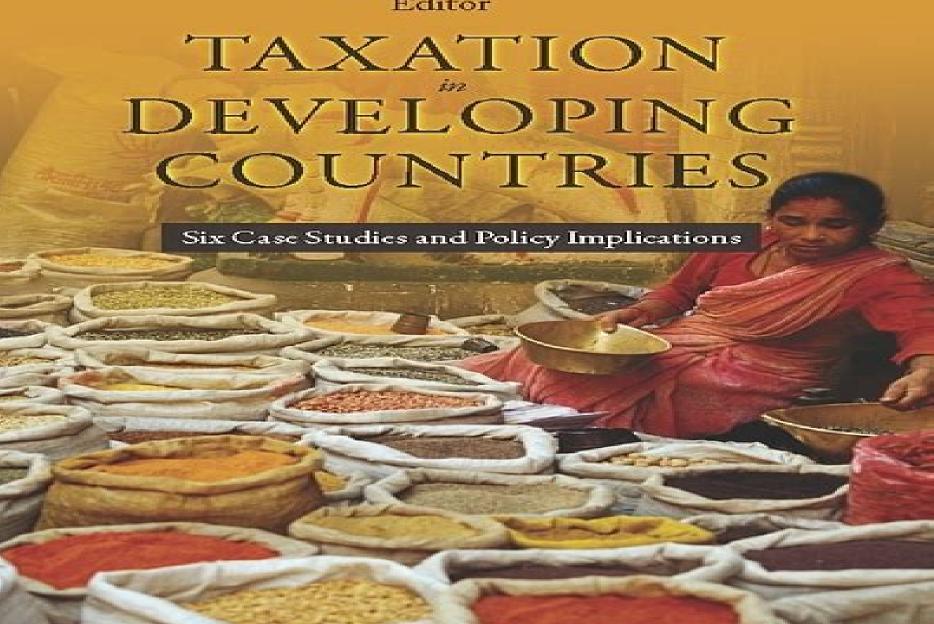
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Tax Policy In Developing Countries

David M. G. Newbery, Nicholas Herbert Stern

Tax Policy In Developing Countries:

The Theory of Taxation for Developing Countries David M. G. Newbery, Nicholas Herbert Stern, 1987 Written by experts in the field this book uses the modern theory of public finance to analyze tax and pricing policy in developing countries

Tax Policy for Developing Countries Mr. Vito Tanzi, Mr. Howell H. Zee, 2001-01-01 Discusses important tax policy issues facing developing countries today provides a review of the role of tax incentives and identifies some policy challenges posed by the globalization of the world economy Draws on country cases Readings on Taxation in Developing Countries Richard Tax Policy in Developing Countries Javad Khalilzadeh-Shirazi, Anwar Shah, 1991-01-01 Miller Bird, Oliver Oldman, 1964 World Bank Technical Paper No 140 Also available Volume 1 ISBN 0 8213 1843 8 Stock No 11843 Volume 3 ISBN 0 8213 1845 4 Stock No 11845 Provides state of the art guidance and information on the procedural requirements and practical aspects of environmental assessment in various sector and location specific contexts Three volumes also available in Arabic Volume 1 ISBN 0 8213 3523 5 Stock No 13523 Volume 2 ISBN 0 8213 3617 7 Stock No 13617 Volume 3 ISBN 0 8213 3618 5 **Taxation in Developing Countries** Roger Gordon, 2010-07-05 Taxes are a crucial policy issue Stock No 13618 especially in developing countries Just recently proposals to raise middle class taxes toppled the Bolivian government and plans to extend or increase the value added tax caused political unrest in Ecuador and Mexico Despite the impact of tax policy on developing countries a comprehensive study has yet to be written Treating Argentina Brazil India Kenya Korea and Russia as key case studies this volume outlines the major aspects of current tax codes and explores their economic and political implications Examples of both the poorest and wealthiest developing countries Argentina Brazil India Kenya Korea and Russia uniquely demonstrate the diverse fiscal problems of tax reform Each economy relies heavily on indirect and corporate income taxes though recently some have reduced their tariff rates and have switched from excise to value added taxes There is a large informal economy in most of these countries and tax evasion by firms is a significant concern As a result tax revenue remains low even though rates are as high as those in developed economies Also unconventional methods to collect revenue have been implemented including bank debit taxes state ownership of firms and implicit taxes on individuals in the informal sector Exploring these and other concerns as well as changes in tax law administration and fiscal pressures this comprehensive anthology clarifies the current landscape of tax administration and the economic future of the *Tax Policy for Developing Countries* Vito Tanzi,2001 world s poorer economies **Taxation and State-Building in Developing Countries** Deborah Brautigam, Odd-Helge Fjeldstad, Mick Moore, 2008-01-10 There is a widespread concern that in some parts of the world governments are unable to exercise effective authority When governments fail more sinister forces thrive warlords arms smugglers narcotics enterprises kidnap gangs terrorist networks armed militias Why do governments fail This book explores an old idea that has returned to prominence that authority effectiveness accountability and responsiveness is closely related to the ways in which governments are financed It matters that governments tax their

citizens rather than live from oil revenues and foreign aid and it matters how they tax them Taxation stimulates demands for representation and an effective revenue authority is the central pillar of state capacity Using case studies from Africa Asia Eastern Europe and Latin America this book presents and evaluates these arguments updates theories derived from European history in the light of conditions in contemporary poorer countries and draws conclusions for policy makers

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