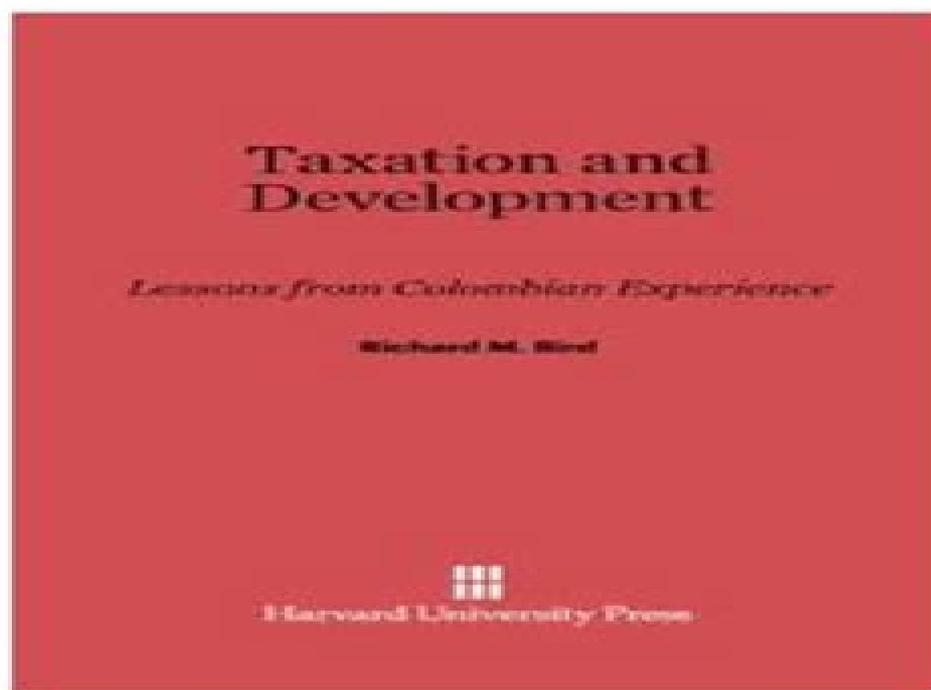


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Economic Policy And Income Distribution In Colombia R. Albert Berry,2019-03-13 This book assesses the distributional impact of a number of economic policies on the distribution of income by examining several examples from Colombia It provides a better base for quantitative comparisons of the effects of different policies **Tax Reform in Developing**

Countries Malcolm Gillis,1989 This volume presents the work of experts on the tax reform in several developing countries from the restructuring of the economy of post war Japan to the 1986 reforms in Jamaica This study is based on the conference convened by the Center for International Development Research of the Institute of Policy Sciences at Duke University in April 1988 Tax Policy in Developing Countries Javad Khalilzadeh-Shirazi,Anwar Shah,1991-01-01 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 Stock No 13618

The Taxation of Corporations and Shareholders Martin Norr,2013-06-29 This monograph is principally the work of the late Martin Norr He completed a draft of the entire monograph but had not yet revised it when he died in late 1972 At that time the integration of corporate and shareholder taxation was just beginning to become of widespread interest in the United States With the increasing interest thereafter the International Tax Program began to revise his manuscript making as few changes as possible in the original draft We had the benefit of criticism and analysis from Professor Richard M Bird of the University of Toronto now Director of the Institute of Policy Analysis there In addition Mr Mitsuo Sato of the Ministry of Finance in Japan gave freely of his time in carefully suggesting changes throughout the manuscript The present version of Chapter 3 owes a great deal to his additions and suggestions Thanks are also due to Professor Hugh J Ault of Boston College Law School for the Appendix containing his description of the German integration system that became effective in 1977 which was first published in *Law Policy in International Business* Mr Norr s interest in the subject of corporate and shareholder taxation developed while he was writing the International Tax Program s World Tax Series volume *Taxation in France* published in 1966 The integration of French taxes on corporations and shareholders took place just after that volume was finished but had been under discussion in France for some time before then *Taxation and Development* Richard M. Bird,2013 **Resource Mobilization in Poor Countries** Alex Radian,1980-01-01 *Taxation and*

Development Lesson from Colombian Experience Richard M. Bird,1970 Fiscal Reform in Colombia Richard Miller Bird,James M. Poterba,Joel Slemrod,2005 Essays coauthored by Colombian and North American tax experts analyze ways to achieve long term sustainable fiscal policy and a more efficient tax system Colombia once a model of fiscal discipline for

other Latin American nations has seen its fiscal situation deteriorate since the early 1990s Higher government spending taxes that did not keep pace with expenditures and severe recession led to an unsustainable debt to GDP ratio of 52 percent in 2002 Short term tax increases even coupled with spending reforms have not restored Colombia to fiscal balance A Colombian government commission charged with researching more long term tax and fiscal reforms gave rise to the selected essays included in this book each coauthored by Colombian and North American public finance experts The analyses and recommendations have particular policy relevance for developing economies in general The studies include both broad discussions of Colombian fiscal and tax systems and detailed analyses of such specific tax instruments as the payroll tax value added tax and the bank debit tax The focus is on three key concerns the sustainability of Colombia s fiscal situation possible reforms to the national tax system and the fiscal relationship between the national and subnational governments The theme that emerges from these studies the importance of moving toward a more efficient and equitable tax system while also raising revenue suggests the limitations of stopgap measures and the real need for long term fiscal reform

Taxation in Developing Countries Richard Miller Bird, Oliver Oldman, 1990 Selection of studies relating to taxation in developing countries The papers are organized under the following subjects approaches to development taxation lessons from experience taxation and incentives problems in direct taxation the reform of indirect taxation the role of local taxes tax administration and tax policy Contributors Carl S Shoup Vito Tanzi Richard Goode Charles E McLure Richard Bird Oliver Oldman Sijbren Cnossen and many others

The Use of Estimation for the Assessment of Taxable Business Income, with Special Emphasis on the Problems of Taxing Small Business Arye Lapidoth, 1977 Analysis of the methods and techniques used for taxing the estimated income as well as for making best judgment of taxable income derived from a certain source of income *Readings in Caribbean Public Sector Economics* Fuat M. Andic, Simon B. Jones-Hendrickson, 1981

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