

Regimi Speciali Iva Fiscal Focus

How should historians speak truth to power – and why does it matter? Why is five hundred years better than five months or five years as a planning horizon? And why is history – especially long-term history – so essential to understanding the multiple pasts which gave rise to our conflicted present? The History Manifesto is a call to arms to historians and everyone interested in the role of history in contemporary society. Leading historians Jo Guldi and David Armitage identify a recent shift back to longer-term narratives, following many decades of increasing specialisation, which they argue is vital for the future of historical scholarship and how it is communicated. This provocative and thoughtful book makes an important intervention in the debate about the role of history and the humanities in a digital age. It will provoke discussion among policymakers, activists and entrepreneurs as well as ordinary listeners, viewers, readers, students and teachers. This title is also available as Open Access.

The International VAT/GST Guidelines present a set of internationally agreed standards and recommended approaches for the consistent application of VAT to international trade, with a particular focus on trade in services and intangibles. The electronic invoicing (EI) of taxes is one of Latin America’s contributions to international taxation in support of the fight against evasion, global efforts towards tax transparency, and the digitization of tax administrations (TAs). Initially, EI was conceived as an instrument of documentary control over the invoicing process, so as to avert both the omission of sales and the inclusion of false purchases. The original idea was extended to other areas of tax control, such as payroll, goods in transit, and new services such as factoring. To some extent, EI can be regarded as the start of the process of digitizing the TAs in the broad sense. This publication addresses the pioneering experience of EI in Latin America, from its implementation to its extensions and impact on tax collection. This exciting and innovative Handbook provides readers with a comprehensive and globally relevant overview of the instruments, actors and design features of social protection systems, as well as their application and impacts in practice. It is the first book that centres around system building globally, a theme that has gained political importance yet has received relatively little attention in academia.

Estimates of Federal Tax Expenditures

Business America

Introductory Essays

The Economics of Natural Resources in Latin America

Tax, Inequality, and Human Rights

Paramilitarism

International VAT/GST Guidelines

This book provides practising executives and academics with the theories and best practices to plan and implement the digital transformation successfully. Key benefits: an overview on how leading companies plan and implement digital transformation interviews with chief executive officers and chief digital officers of leading companies – Bulgari, Deutsche Bahn, Henkel, Lanxess, L’ Or é al, Unilever, Thales and others – explore lessons learnt and roadmaps to successful implementation research and case studies on the digitalization of small and medium-sized companies cutting-edge academic research on business models, organizational capabilities and performance implications of the digital transformation tools and insights into how to overcome internal resistance, build digital capabilities, align the organization, develop the ecosystem and create customer value to implement digital strategies that increase profits Managing Digital Transformation is unique in its approach, combining rigorous academic theory with practical insights and contributions from companies that are, according to leading academic thinkers, at the forefront of global best practice in the digital transformation. It is a recommended reading both for practitioners looking to implement digital strategies within their own organisations, as well as for academics and postgraduate students studying digital transformation, strategy and marketing.

This paper examines the role of minimum taxes and attempts to quantify their impact on economic activity. Minimum taxes can be effective at shoring up the corporate tax base and enhancing the perceived equity of the tax system, potentially motivating broader taxpayer compliance. Where political and administrative constraints prevent reforms to the standard corporate income tax, a minimum tax can help mitigate base erosion from excessive tax incentives and avoidance. Using a new panel dataset that catalogues changes in minimum tax regimes over time around the world, firm-level analysis suggests that the introduction or reform of a minimum tax is associated with an increase in the average effective tax rate of just over 1.5 percentage points with respect to turnover and of around 10 percent with respect to operating income. Minimum taxes based on modified corporate income lead to the largest increases in effective tax rates, followed by those based on assets and turnover. What are the most fundamental differences among the political economies of the developed world? How do national institutional differences condition economic performance, public policy, and social well-being? Will they survive the pressures for convergence generated by globalization and technological change? These have long been central questions in comparative political economy. This book provides a new and coherent set of answers to them. Building on the new economics of organization, the authors develop an important new theory about which differences among national political economies are most significant for economic policy and performance. Drawing on a distinction between ‘liberal’ and ‘coordinated’ market economies, they argue that there is more than one path to economic success. Nations need not converge to a single Anglo-American model. They develop a new theory of ‘comparative institutionaladvantage’ that transforms our understanding of international trade, offersnew explanations for the response of firms and nations to the challenges of globalization, and provides a new theory of national interest to explain the conduct of nations in international relations. The analysis brings the firm back into the centre of comparative political economy. It provides new perspectives on economic and social policy-making that illuminate the role of business in the development of the welfare state and the dilemmas facing those who make economic policy in the contemporary world. Emphasizing the ‘institutional complementarities’ that link labour relations, corporate finance, and national legal systems, the authors bring interdisciplinary perspectives to bear on issues of strategic management, economic performance, and institutional change. This pathbreaking work sets new agendas in the study of comparative political economy. As such, it will be of value to academics and graduate students in economics, business, and political science, as well as tomany others with interests in international relations, social policy-making, and the law.

Value-added tax, or VAT, first introduced less than 50 years ago, is now a pivotal component of tax systems around the world. The rapid and seemingly irresistible rise of the VAT is probably the most important tax development of the latter twentieth century, and certainly the most breathtaking. Written by a team of experts from the IMF, this book examines the remarkable spread and current reach of the innovative tax and draws lessons about the design and implementation of the VAT, as experienced by different countries around the world. How efficient is it as a tax, is it fair, and is it suitable for all countries? These are among the questions raised. This highly informative and well-researched book also looks at the likely future of the tax.

Inequality in Asia and the Pacific

The Rise of the Value-Added Tax

Mass Violence in the Shadow of the State

The Institutional Foundations of Comparative Advantage

Key Issues and Policy Considerations

Varieties of Capitalism

Taxation and Regulation of the Extractive Industries

International VAT/GST GuidelinesOECD Publishing

This report provides practical guidance to tax authorities on the design and implementation of a variety of solutions for digital platforms, including e-commerce marketplaces, in the effective and efficient collection of VAT/GST on the digital trade of goods, services and intangibles. In particular, it includes new measures to make digital platforms liable for the VAT/GST on sales made by online traders through these platforms, along with other measures including data sharing and enhanced co-operation between tax authorities and digital platforms. It builds on the solutions for the effective collection of VAT/GST on digital sales included in the International VAT/GST Guidelines and the 2015 BEPS Action 1 Final Report ‘Addressing the Tax Challenges of the Digital Economy.’ It is of particular relevance recognising the growing importance of the platform economy and notably the potential of digital platforms to significantly enhance the effectiveness of VAT/GST collection given their important role in generating, facilitating and/or executing online sales.

Revenues from commodities are extremely important for Latin America and the Caribbean, yet there is very little literature on the structure of these industries and on the various ways in which the state obtains commodity revenues. This book aims to understand the trade-off between the degree of taxation overall, the profitability of the relevant industry and the amount of investment and subsequent production in the region, as well as the relevance of institutions in the performance of the sector. This volume focuses on economic efficiency: where Latin America stands in terms of the current tax system for the extractive sector; how policies have changed in this regard; and how policies may be improved. The Economics of Natural Resources in Latin America is timely, since this new era of lower and volatile prices and possible reconfiguration of investment flows poses a challenge to natural resource tax systems in the world. The argument of the book will be made by a collection of papers around the issue of tax efficiency in the region and concludes with chapters on institutions and the role of transparency. This book shows that there are varieties of experiences in resource taxation and management of revenues in Latin America that could be used to shape policy interventions in other regions. This variety is not only related to their diverse impact on welfare, but also on the policy challenges faced by the countries in the region. This volume is well suited for those who study and find interest in development economics, political economy and public finance, as well as policy

The IMF has advised country authorities to roll back tax expenditures as a way to support fiscal consolidation efforts‘urging them to evaluate tax expenditures according to clear criteria, and assessing their impact on public finances, economic efficiency, equity, and administrative and compliance costs. This paper analyzes tax expenditures in Italy, considering the extent to which tax expenditures can be considered part of an optimal tax system and possible reforms.

Digital Revolutions in Public Finance

Poverty in the Philippines

International Handbook of Career Guidance

A Firm Lower Bound: Characteristics and Impact of Corporate Minimum Taxation

Managing Digital Transformation

Understanding the Strategic Process

English Summary of the Spanish Document

Against the backdrop of the global financial crisis and rising food, fuel, and commodity prices, addressing poverty and inequality in the Philippines remains a challenge. The proportion of households living below the official poverty line has declined slowly and unevenly in the past four decades, and poverty reduction has been much slower than in neighboring countries such as the People’s Republic of China, Indonesia, Thailand, and Viet Nam. Economic growth has gone through boom and bust cycles, and recent episodes of moderate economic expansion have had limited impact on the poor. Great inequality across income brackets, regions, and sectors, as well as unmanaged population growth, are considered some of the key factors constraining poverty reduction efforts. This publication analyzes the causes of poverty and recommends ways to accelerate poverty reduction and achieve more inclusive growth. It also provides an overview of current government responses, strategies, and achievements in the fight against poverty and identifies and prioritizes future needs and interventions. The analysis is based on current literature and the latest available data, including the 2006 Family Income and Expenditure Survey.

This handbook offers a comprehensive review on career guidance, with an emphasis on the applied aspects of guidance together with research methods and perspectives. It features contributions from more than 30 leading authorities in the field from Asia, Africa, America, Australasia and Europe and draws upon a wide range of career guidance paradigms and theoretical perspectives. This handbook covers such subjects as educational and vocational guidance in a social context, theoretical foundations, educational and vocational guidance in practice, specific target groups, testing and assessment, and evaluation.

Asia’s rapid economic growth has led to a significant reduction in extreme poverty, but accompanied by rising inequality. This book deals with three questions: What have been the trends of inequality in Asia and the Pacific? What are the key drivers of rising inequality in the region? How should Asian countries respond to the rising inequality? Technological change, globalization, and market-oriented reform have been the key drivers of Asia’s remarkable growth and poverty reduction, but they have also had significant distribution consequences. These three drivers of growth cannot be hindered because they are the sources of productivity improvement and betterment of quality of life. This book will be useful to those interested in policy options that could be deployed by Asian countries in confronting rising inequality.

Over the past twenty years, many low- and middle-income countries have experimented with health insurance options. While their plans have varied widely in scale and ambition, their goals are the same: to make health services more affordable through the use of public subsidies while also moving care providers partially or fully into competitive markets. Colombia embarked in 1993 on a fifteen-year effort to cover its entire population with insurance, in combination with greater freedom to choose among providers. A decade later Mexico followed suit with a program tailored to its federal system. Several African nations have introduced new programs in the past decade, and many are testing options for reform. For the past twenty years, Eastern Europe has been shifting from government-run care to insurance-based competitive systems, and both China and India have experimental programs to expand coverage. These nations are betting that insurance-based health care financing can increase the accessibility of services, increase providers’ productivity, and change the population’s health care use patterns, mirroring the development of health systems in most OECD countries. Until now, however, we have known little about the actual effects of these dramatic policy changes. Understanding the impact of health insurance-based care is key to the public policy debate of whether to extend insurance to low-income populations—and if so, how to do it—or to serve them through other means. Using recent household data, this book presents evidence of the impact of insurance programs in China, Colombia, Costa Rica, Ghana, Indonesia, Namibia, and Peru. The contributors also discuss potential design improvements that could increase impact. They provide innovative insights on improving the evaluation of health insurance reforms and on building a robust knowledge base to guide policy as other countries tackle the health insurance challenge.

Navigating the Fiscal Challenges Ahead

Inflation in Emerging and Developing Economies

Antibiotics and Bacterial Resistance

Prepared for the Use of the Committee on Ways and Means and the Committee on Finance

The Bulletin

International Business Taxation

How the Politics of Literacy Shape Thinking in the Classroom

The development of a closed-loop cycle is a necessary condition so as to develop a circular economy model as an alternative to the linear model, in order to maintain the value of products and materials for as long as possible. For this motive, the definition of the value must be demonstrated for both the environment and the economy. The presence of these analyses should be associated with the social dimension and the human component. A strong cooperation between social and technical profiles is a new challenge for all researchers. End of life of products attract a lot of attention, and the final output could be the production of technologies suitable for managing this waste.

This publication reviews Ecuador’s fiscal management and public expenditure policies in the context of its development and poverty reduction goals. Findings include that the country’s impressive fiscal performance of 2003 is encouraging but fragile, as several structural bottlenecks could impede fiscal discipline and recovery. Reversing poverty trends is critical for the country’s stability, and this can only be achieved with well-targeted, effective and efficient pro-poor programmes.

This Manual, which updates the first edition published in 1986, is a major advance in the standards for compilation and presentation of fiscal statistics. It is intended as a reference volume for compilers of government finance statistics, fiscal analysts, and other users of fiscal data. The Manual introduces accrual accounting, balance sheets, and complete coverage of government economic and financial activities. It covers concepts, definitions, classifications, and accounting rules, and provides a comprehensive framework for analysis, planning, and policy determination. To the extent possible, the Manual has been harmonized with the System of National Accounts 1993.

Includes articles on international business opportunities.

Handbook on Social Protection Systems

Evolution, Drivers, and Policies

Adopting Circular Economy Current Practices and Future Perspectives

Reforming Tax Expenditures in Italy

Regime Change in the Yugoslav Successor States

The Modern VAT

The Role of Digital Platforms in the Collection of VAT/GST on Online Sales

As a result of his visits to classrooms across the nation, Brown has compiled an engaging, thought-provoking collection of classroom vignettes which show the ways in which national, state, and local school politics translate into changed classroom practices. "Captures the breadth, depth, and urgency of education reform".--Bill Clinton.

This is the first comprehensive study in the context of EMDEs that covers, in one consistent framework, the evolution and global and domestic drivers of inflation, the role of expectations, exchange rate pass-through and policy implications. In addition, the report analyzes inflation and monetary policy related challenges in LICs. The report documents three major findings: In First, EMDE disinflation over the past four decades was to a significant degree a result of favorable external developments, pointing to the risk of rising EMDE inflation if global inflation were to increase. In particular, the decline in EMDE inflation has been supported by broad-based global disinflation amid rapid international trade and financial integration and the disruption caused by the global financial crisis. While domestic factors continue to be the main drivers of short-term movements in EMDE inflation, the role of global factors has risen by one-half between the 1970s and the 2000s. On average, global shocks, especially oil price swings and global demand shocks have accounted for more than one-quarter of domestic inflation variatio--and more in countries with stronger global linkages and greater reliance on commodity imports. In LICs, global food and energy price shocks accounted for another 12 percent of core inflation variatio--half more than in advanced economies and one-fifth more than in non-LIC EMDEs. Second, inflation expectations continue

to be less well-anchored in EMDEs than in advanced economies, although a move to inflation targeting and better fiscal frameworks has helped strengthen monetary policy credibility. Lower monetary policy credibility and exchange rate flexibility have also been associated with higher pass-through of exchange rate shocks into domestic inflation in the event of global shocks, which have accounted for half of EMDE exchange rate variation. Third, in part because of poorly anchored inflation expectations, the transmission of global commodity price shocks to domestic LIC inflation (combined with unintended consequences of other government policies) can have material implications for poverty: the global food price spikes in 2010–11 tipped roughly 8 million people into poverty.

The need for novel antibiotics is greater now than perhaps anytime since the pre-antibiotic era. Indeed, the recent collapse of many pharmaceutical antibacterial groups, combined with the emergence of hypervirulent and pan-antibiotic-resistant bacteria has severely compromised infection treatment options and led to dramatic increases in the incidence and severity of bacterial infections. This collection of reviews and laboratory protocols gives the reader an introduction to the causes of antibiotic resistance, the bacterial strains that pose the largest danger to humans (i.e., streptococci, pneumococci and enterococci) and the antimicrobial agents used to combat infections with these organisms. Some new avenues that are being investigated for antibiotic development are also discussed. Such developments include the discovery of agents that inhibit bacterial RNA degradation, the bacterial ribosome, and structure-based approaches to antibiotic drug discovery. Two laboratory protocols are provided to illustrate different strategies for discovering new antibiotics. One is a bacterial growth inhibition assay to identify inhibitors of bacterial growth that specifically target conditionally essential enzymes in the pathway of interest. The other protocol is used to identify inhibitors of bacterial cell-to-cell signaling. This e-book – a curated collection from eLS, WIRES, and Current Protocols – offers a fantastic introduction to the field of antibiotics and antibiotic resistance for students or interdisciplinary collaborators. Table of Contents: Introduction Antibiotics and the Evolution of Antibiotic Resistance eLS Jose L Martinez, Fernando Baquero Antimicrobials Against Streptococci, Pneumococci and Enterococci eLS Susan Donabedian, Adenike Shoyinka Techniques & Applications RNA decay: a novel therapeutic target in bacteria WIRES RNA Tess M. Eidem, Christelle M. Roux, Paul M. Dunman Antibiotics that target protein synthesis WIRES RNA Lisa S. McCoy, Yun Xie, Yitzhak Tor Methods High-Throughput Assessment of Bacterial Growth Inhibition by Optical Density Measurements Current Protocols Chemical Biology Jennifer Campbell Structure-Based Approaches to Antibiotic Drug Discovery Current Protocols Microbiology George Nicola, Ruben Abagyan Novel Approaches to Bacterial Infection Therapy by Interfering with Cell-to-Cell Signaling Current Protocols Microbiology David A. Rasko, Vanessa Sperandio

This publication examines the taxation of SMEs in OECD countries and covers a broad range of SME taxation issues, including possible effects of taxation on the creation and growth of SMEs, and considerations arising from a relatively high compliance burden.

Government Finance Statistics Manual 2001

Current Challenges in Revenue Mobilization – Improving Tax Compliance

Current Law Index

A Fiscal Management and Public Expenditure Review

Classification of Wetlands and Deepwater Habitats of the United States

A Study in the Internationalization of Business Regulation

Jews and Samaritans

Engaged with previous scholarship and bringing to bear new material and literary evidence, this book offers a new understanding of the history, identity, and relationship of early Samaritans and Jews.

Digitization promises to reshape fiscal policy by transforming how governments collect, process, share, and act on information. More and higher-quality information can improve not only policy design for tax and spending, but also systems for their management, including tax administration and compliance, delivery of public services, administration of social programs, public financial management, and more. Countries must chart their own paths to effectively balance the potential benefits against the risks and challenges, including institutional and capacity constraints, privacy concerns, and new avenues for fraud and evasion. Support for this book and the conference on which it is based was provided by the Bill and Melinda Gates Foundation “Click Download on the top right corner for your free copy...”

Explores how the value-added tax (VAT) has risen from relative obscurity to become one of the world's most dominant revenue instruments.

For the first time, Human Rights and Tax in an Unequal World brings together works by human rights and tax law experts, to illustrate the linkages between the two fields and to reveal their mutual relevance in tackling economic, social, and political inequalities. Against the backdrop of systemic corporate tax avoidance, the widespread use of tax havens, persistent pressures to embrace austerity policies, and growing gaps between the rich and poor, this book encourages readers to understand fiscal policy as human rights policy, with profound consequences for the wellbeing of citizens around the world. The essays collected examine where the foundational principles of tax law and human rights law intersect and diverge; discuss the cross-border nature and human rights impacts of abusive practices like tax avoidance and evasion; question the role of states in bringing transparency and accountability to tax policies and practices; highlight the responsibility of private sector actors for the consequences of tax laws; and critically evaluate certain domestic tax rules through the lens of equality and non-discrimination. The contributing scholars and practitioners explore how an international human rights framework can anchor debates around international tax reform and domestic fiscal consolidation in existing state obligations. They address what human rights law requires of state tax policies, and what a state's tax laws and loopholes mean for the enjoyment of human rights within and outside its borders. Ultimately, tax and human rights both turn on the relationship between the individual and the state, and thus both fields face crises as the social contract frays and populist, illiberal regimes are on the rise.

Prudence or Abstinence?

What, Why, and How?

International Seminar on Mining Taxation

Proceedings

Schools of Thought

OECD Tax Policy Studies Taxation of SMEs Key Issues and Policy Considerations

Creating Fiscal Space for Poverty Reduction in Ecuador

Scholars, practitioners, and policymakers will find the book to be a compelling contribution to the study of comparative politics, democratization, and European integration.

From the deserts of Sudan to the jungles of Colombia, and from the streets of Belfast to the mountains of Kurdistan, paramilitaries have appeared in violent conflicts in very different settings. Paramilitaries are generally depicted as irregular armed organizations that carry out acts of violence against civilians on behalf of a state. In doing so, they undermine the state's monopoly of legitimate violence, while at the same time creating a breeding ground for criminal activities. Why do governments with functioning police forces and armies use paramilitary groups? This study tackles this question through the prism of the interpenetration of paramilitaries and the state. The author interprets paramilitarism as the ability of the state to successfully outsource mass political violence against civilians that transforms and traumatizes societies. It analyses how paramilitarism can be understood in global context, and how paramilitarism is connected to transformations of warfare and state-society relations. By comparing a broad range of cases, it looks at how paramilitarism has made a profound impact in a large number of countries that were different, but nevertheless shared a history of pro-government militia activity. A thorough understanding of paramilitarism can clarify the direction and intensity of violence in wartime and peacetime. The volume examines the issues of international involvement, institutional support, organized crime, party politics, and personal ties.

Infrastructure is essential for development. This report presents a snapshot of the current condition of developing Asia's infrastructure—defined here as transport, power, telecommunications, and water supply and sanitation. It examines how much the region has been investing in infrastructure and what will likely be needed through 2030. Finally, it analyzes the financial and institutional challenges that will shape future infrastructure investment and development.

This paper addresses core challenges that all tax administrations face in dealing with noncompliance—which are now receiving renewed attention. Long a priority in developing countries, assuring strong compliance has acquired greater priority in countries facing intensified revenue needs, and is critical for fairness and statebuilding. Series: Policy Papers

The Impact of Health Insurance in Low- and Middle-Income Countries

Meeting Asia's Infrastructure Needs

Causes, Constraints, and Opportunities

Electronic Invoicing in Latin America

Fiscal Policy, Stabilization, and Growth

The Origins and History of Their Early Relations

This book is a study on the historical development and current status of international tax law in several of the world's most important trading economies. The book emphasizes the laws and policies of the United States, Western Europe, the United Nations, and the OECD. Chapter eight contains a discussion of transfer pricing. Chapter ten addresses the internationalization of tax administrations, contains information relating to tax havens, anti-tax haven legislation, transfer pricing, and tax treaties. Other chapters cover the history, principles and policies of international tax laws; the past and present status of the international tax treaty system; international tax avoidance; the problems created by tax deferrals; worldwide unitary tax issues; and global business and international fiscal laws. With increasing fiscal challenges in the aftermath of the global financial crisis, multilateral surveillance of fiscal developments, a key part of the IMF's surveillance responsibilities, has gained further importance. In response, the Fiscal Monitor was launched in 2009 to survey and analyze the latest public finance developments, update fiscal implications of the crisis and medium-term fiscal projections, and assess policies to put public finances on a sustainable footing. Previous issues of the Monitor were published in the IMF's Staff Position Notes series, but starting with this issue, the Monitor will be a part of the IMF's World Economic and Financial Surveys series, to complement the overviews presented in the World Economic Outlook (WEO) and the Global Financial Stability Report (GFSR). The Fiscal Monitor is prepared twice a year by the IMF's Fiscal Affairs Department. The Monitor's projections are based on the same database used for the April 2010 WEO and GFSR. The fiscal projections for individual countries have been prepared by IMF desk economists, and, in line with the WEO guidelines, assume that announced policies will be implemented.

Fiscal policy in Latin America has been guided primarily by short-term liquidity targets whose observance was taken as the main exponent of fiscal prudence, with attention focused almost exclusively on the levels of public debt and the cash deficit. Very little attention was paid to the effects of fiscal policy on growth and on macroeconomic volatility over the cycle. Important issues such as the composition of public expenditures (and its effects on growth), the ability of fiscal policy to stabilize cyclical fluctuations, and the currency composition of public debt were largely neglected. As a result, fiscal policy has often amplified cyclical volatility and dampened growth. 'Fiscal Policy, Stabilization, and Growth' explores the conduct of fiscal policy in Latin America and its consequences for macroeconomic stability and long-term growth. In particular, the book highlights the procyclical and anti-investment biases embedded in the region's fiscal policies, explores their causes and macroeconomic consequences, and assesses their possible solutions.

The History Manifesto

Researching Japanese War Crimes Records

Divergent Paths toward a New Europe

Trends, drivers, and policy implications

Report March 2019