



## Tax Reform and the Alliance for Progress (Paperback)

By Raynard M. Sommerfeld

University of Texas Press, United States, 2014. Paperback. Condition: New. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. The Alliance for Progress was a program intended to stimulate and aid the economic development of the peoples of Latin America. It proposed that the United States and nineteen Latin American republics pool financial and technical resources to aid the peoples of all these republics in achieving better living standards, greater human dignity, and increased political freedom. Although achievement of these goals depended partially upon the availability of external assistance, it depended even more upon the ability and willingness of the Latin Americans themselves to make numerous far-reaching institutional reforms within their countries. One of the most important needs was in the area of tax reform, which had been made a quid pro quo for the twenty billion dollars promised by the United States through the program. This limitation upon the use of United States funds made obvious the need for a means of evaluating the adequacy of Latin American tax-reform efforts. In this study Raynard M. Sommerfeld presents an examination of this problem and recommends basic criteria for such evaluation. The study reviews the objectives of the Alliance...



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