



Critical Issues in Taxation and Development (Hardback)

By -

MIT Press Ltd, United States, 2013. Hardback. Condition: New. Language: English . Brand New Book. Experts analyze the policy challenges of taxation in developing countries, including corruption, tax evasion, and ineffective political structures. Many developing countries find it difficult to raise the revenue required to provide such basic public services as education, health care, and infrastructure. Complicating the policy challenges of taxation in developing countries are issues that most developed countries do not face, including widespread corruption, tax evasion and tax avoidance, and ineffective political structures. In this volume, experts investigate crucial challenges confronted by developing countries in raising revenue. After a comprehensive and insightful overview, each chapter uses modern empirical methods to study a single critical issue essential to understanding the effects of taxes on development. Topics addressed include the effect of taxation on foreign direct investment; forms of corruption, tax evasion, and tax avoidance that are specific to developing countries; and issues related to political structure, including the negative effects of fiscal decentralization on the effectiveness of developmental aid and the relationship between democracy and taxation in Asian, Latin American, and European Union countries that have recently experienced both political and economic transitions. Contributors: Clemens Fuest, Timothy Goodspeed, Shafik Hebous, Michael Keen,...



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