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| 1. Record Nr.           | UNINA9910463636703321   |
| Autore                  | Mercer-Blackman Valerie   |
| Titolo                  | The impact of research and development tax incentives on Colombia's manufacturing sector : what difference do they make? / / Valerie Mercer-Blackman ; authorized for distribution by Charles Collyns   |
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| Descrizione fisica      | 1 online resource (55 p.)   |
| Collana                 | IMF Working Papers<br>IMF working paper ; ; WP/08/178   |
| Altri autori (Persone)  | CollynsCharles  |
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| Soggetti                | Manufacturing industries - Colombia - Econometric models<br>Tax incentives - Colombia - Econometric models<br>Research and development tax credit - Colombia - Econometric models<br>Electronic books.  |
| Lingua di pubblicazione | Inglese   |
| Formato                 | Materiale a stampa  |
| Livello bibliografico   | Monografia  |
| Note generali           | Description based upon print version of record.   |
| Nota di bibliografia    | Includes bibliographical references.  |
| Nota di contenuto       | Contents; I. Introduction; II. The Economics of R&D Tax Incentives and Results from Other Studies; Figures; 1. Relationship Between R&D Expenditures and Per-capita Incomes, 2000; 2. R&D Investment by Source of Financing; Tables; 1. R&D Fiscal Incentives in Selected Countries; A. Evidence from Other Countries on the Effects of R&D Tax Incentives; 2. Comparative Studies of the Effect of Fiscal Incentives on R&D nvestment; III. The System of R&D incentives in Colombia and Results from the Firms' Surveys; A. Background: The System of Tax Incentives in Colombia<br>3. Fiscal Cost of the Main Tax Incentives in Colombia4. Applications and Acceptances of R&D Incentives by Year and Type of Tax Incentive; B. A Survey of Firms' R&D Activities and Perceptions; 3. Frequency of |

Applications for the 125 Percent R&D Investment Deduction and Average Value of Approved Projects in Colombia, 2001-04; 4. Fedesarrollo Survey: Average Investment by Type; 5. Fedesarrollo Survey Result by Size; 5. Characteristics of the Firms Surveyed in the Fedesarrollo Survey of Manufacturing and R&D 2005  
 6. Question 3. Fedesarrollo Survey: The Level of R&D Investment Currently Done by Your Firm Is..7. Question 10 Fedesarrollo Survey: What is your Firm's Perception about the Subject of Science and Technology?..; 8. Question 13 Fedesarrollo Survey: Assuming you Application for R&D Incentives Was Denied, What Decision Would the Firm Take Regarding the Investment Plan?; IV. Econometric Results: R&D Investment Incentives to and Production in the Colombian Manufacturing Sector; A. Characteristics of the Data  
 6. Characteristics of Manufacturing Establishments in the DANE Science and Technology SampleB. Model set-up and Estimation of the Production Coefficients; 7. Characteristics of Manufacturing Establishments According to Size; 8. Simple Statistics of the Main Price and Share Variables; 9. Results of the Regression of System of Factor-costs Equations Estimated Parameter Values Method: Panel SUR, 2000-2002; 10. Estimated Elasticities of Substitution and Demand among Factors, Full Sample  
 11. Results of the Regression of System of Factor-costs Equations Estimated Parameter Values by Size Method: Panel SUR, 2000-200212. Results of the Regression of System of Factor-costs Equations Estimated Parameter ..... Values by Level of Innovation; C. Policy and Fiscal Implications of the Results on the Colombian R&D Tax Incentive System; 13. Direct and indirect Effects of Tax Incentives on R&D Investment Projections of the SUR Model; D. Effects of the R&D Tax Incentives on the Demand for R&D Investment; V. Conclusions  
 14. Results of Regressions of Manufacturing Establishments, 2000-2002

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## Sommario/riassunto

Do tax incentives for science and technology stimulate additional investment? We use detailed data on applications and acceptances for R&D tax incentives, a special survey, and for the first time, the science and technology module from the 2000-2002 Survey of Manufacturers database in Colombia to analyze this question. We estimate the effect of the R&D tax deduction instituted in Colombia using Zellner's Seemingly Unrelated Regressions method, and find that the elasticity of demand of R&D investment in manufacturing is quite high in Colombia compared to other countries, particularly for small

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| 2. Record Nr.           | UNINA9910132134503321  |
| Autore                  | Pires Alvaro P.  |
| Titolo                  | La doctrine de la severite maximale au siecle des lumieres // Alvaro P. Pires  |
| Pubbl/distr/stampa      | Chicoutimi : , : J.-M. Tremblay, , 2006  |
| ISBN                    | 1-4123-5228-2  |
| Descrizione fisica      | i online resource  |
| Collana                 | Classiques des sciences sociales   |
| Disciplina              | 364.60973  |
| Soggetti                | Prison sentences<br>Sentences (Criminal procedure)   |
| Lingua di pubblicazione | Francese   |
| Formato                 | Materiale a stampa   |
| Livello bibliografico   | Monografia   |
| Nota di contenuto       | Introduction -- James Robertson : « Les methodes douces sont inefficaces » -- George Ollyffe (1731) : « Il doit y avoir une methode a prendre, susceptible [ ... ] de plier une telle race "ingouvernee" » -- Reverend Martin Madan (1785) : « Vigilance, fidelite et activite » -- Reverend William Paley : « L'incertitude de la peine doit etre compensee par la severite -- Remarques finales. |