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Autore	Mercer-Blackman Valerie
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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 your 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

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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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 compensée par la severite -- Remarques finales.