1. Record Nr. UNINA9910452752903321 Autore Smith James L (James Lee), <1950-> **Titolo** Issues in extractive resource taxation [[electronic resource]]: a review of research methods and models // prepared by James L. Smith Washington, D.C., : International Monetary Fund, c2012 Pubbl/distr/stampa **ISBN** 1-58906-287-6 1-4755-9247-7 Descrizione fisica 1 online resource (27 p.) Collana IMF working paper; ; WP/12/287 Soggetti Mineral industries - Taxation Industries - Taxation Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Monografia Livello bibliografico Note generali Description based upon print version of record. Nota di bibliografia Includes bibliographical references. Nota di contenuto Cover; Contents; I. Introduction; II. Literature Review; A. The Literature on Optimal Investment and Extraction; B. The Literature on Petroleum/Mineral Tax Policy; III. Conclusion; Table 1. Range of Permitted Behavioral Adaptations to Fiscal Stimuli: Model Comparisons; References This paper provides a conceptual overview of economists' attempts to Sommario/riassunto learn about the effects of taxes on extractive resources. The emphasis is on research methods and techniques, with no attempt to provide a comprehensive tabulation of previous empirical results or policy conclusions regarding preferred tax instruments or systems. We argue, in fact, that the nature of such conclusions largely depends on the researcher's choice of modeling framework. Many alternative frameworks and approaches have been developed in the literature. Our

goal is to describe the differences among them and to note t