

1. Record Nr.	UNINA9910454124103321
Titolo	Residential electricity subsidies in Mexico [[electronic resource]] : exploring options for reform and for enhancing the impact on the poor
Pubbl/distr/stampa	Washington, D.C., : World Bank, c2009
ISBN	1-281-95983-9 9786611959838 0-8213-7886-4
Descrizione fisica	1 online resource (96 p.)
Collana	World Bank working paper ; ; no. 160
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Disciplina	333.7932310972
Soggetti	Electric utilities - Subsidies - Mexico Electric utilities - Rates - Mexico Subsidies - Mexico 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 and index.
Nota di contenuto	Contents; Acronyms and Abbreviations; Executive Summary; 1. Introduction; 2. Residential Electricity Subsidies and Tariffs in Mexico; 3. Distributional Incidence of Residential Electricity Subsidies; 4. Assessment of Alternative Subsidy Mechanisms; 5. Synthesis of Findings and Ways Forward; APPENDIXES; Bibliography
Sommario/riassunto	Large and growing subsidies to residential consumers in Mexico have become a major policy concern. This report explains the growth of subsidies, the current distribution of subsidies across income classes, and uses utility and household survey data to simulate how alternative subsidy mechanisms could improve distributional and fiscal performance. The goal is to help inform discussion in Mexico about how to reduce subsidies and redirect them toward the poor. The findings also offer lessons for other countries that are planning tariff reforms in their electricity sectors.