

1. Record Nr.	UNINA9910464350003321
Autore	Keen Michael
Titolo	Indirect taxes on international aviation [[electronic resource] /] / [prepared by] Michael Keen and Jon Strand
Pubbl/distr/stampa	[Washington, D.C.?], : International Monetary Fund, c2006
ISBN	1-4623-9420-5 1-4527-0373-6 1-283-51750-7 1-4519-8927-X 9786613829955
Descrizione fisica	1 online resource (58 p.)
Collana	IMF working paper ; ; WP/06/124
Altri autori (Persone)	StrandJon
Soggetti	Aeronautics, Commercial - Taxation Indirect taxation - Law and legislation - International cooperation Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	At head of title: Fiscal Affairs Department. "May 2006."
Nota di bibliografia	Includes bibliographical references (p. 50-56).
Nota di contenuto	""Contents""; ""I. INTRODUCTION""; ""II. TYPES OF AVIATION TAX""; ""III. AVIATION TAXES IN PRACTICE""; ""IV. ENVIRONMENTAL AND OTHER EXTERNALITIES""; ""V. TAXING INTERNATIONAL AVIATION: BASIC PRINCIPLES""; ""VI. THE IMPLICATIONS OF NON-ENVIRONMENTAL DISTORTIONS IN INTERNATIONAL AVIATION""; ""VII. RATES, REVENUE, AND INCIDENCE""; ""VIII. ADMINISTRATION AND COMPLIANCE""; ""IX. CONCLUSIONS""; ""References""