

1. Record Nr.	UNINA9910458949103321
Titolo	Taxation in developing countries [[electronic resource]] : six case studies and policy implications // edited by Roger H. Gordon
Pubbl/distr/stampa	New York, : Columbia University Press, c2010
ISBN	1-282-79654-2 9786612796548 0-231-52007-7
Descrizione fisica	1 online resource (321 p.)
Collana	Initiative for policy dialogue at Columbia
Altri autori (Persone)	GordonRoger H <1949-> (Roger Hall)
Disciplina	336.2009172/4
Soggetti	Taxation - Developing countries 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	Front matter -- INITIATIVE FOR POLICY DIALOGUE AT COLUMBIA -- CONTENTS -- ACKNOWLEDGMENTS -- ACRONYMS -- Introduction: Overview of Tax Policy in Developing Countries / Gordon, Roger H. -- CHAPTER 1. Development- Oriented Tax Policy / Stiglitz, Joseph E. -- CHAPTER 2. Taxes and Development: Experiences of India vs. China, and Lessons for Other Developing Countries / Gordon, Roger H. -- CHAPTER 3. Tax Policy in Argentina: Between Solvency and Emergency / Cetrángolo, Oscar / Gómez Sabaini, Juan Carlos -- CHAPTER 4. Tax System Reform in India / Rao, M. Govinda / Rao, R. Kavita -- CHAPTER 5. History of Russian VAT / Koulayev, Sergei -- CHAPTER. 6 Tax Reform in Kenya: Policy and Administrative Issues / Eissa, Nada O. / Jack, William -- CHAPTER 7. Korea's Tax System: A Growth- Oriented Choice / Jun, Joosung -- CHAPTER 8. Tax Structure and Tax Burden in Brazil: 1980- 2004 / Oliveira, José Teófilo / Giuberti, Ana Carolina -- CONTRIBUTORS -- INDEX
Sommario/riassunto	Taxes are a crucial policy issue, especially in developing countries. Just recently, proposals to raise middle-class taxes toppled the Bolivian government, and plans to extend or increase the value-added tax caused political unrest in Ecuador and Mexico. Despite the impact of tax policy on developing countries, a comprehensive study has yet to

be written. Treating Argentina, Brazil, India, Kenya, Korea, and Russia as key case studies, this volume outlines the major aspects of current tax codes and explores their economic and political implications. Examples of both the poorest and wealthiest developing countries, Argentina, Brazil, India, Kenya, Korea, and Russia uniquely demonstrate the diverse fiscal problems of tax reform. Each economy relies heavily on indirect and corporate income taxes, though recently some have reduced their tariff rates and have switched from excise to value-added taxes. There is a large, informal economy in most of these countries, and tax evasion by firms is a significant concern. As a result, tax revenue remains low, even though rates are as high as those in developed economies. Also, unconventional methods to collect revenue have been implemented, including bank debit taxes, state ownership of firms, and implicit taxes on individuals in the informal sector. Exploring these and other concerns, as well as changes in tax law, administration, and fiscal pressures, this comprehensive anthology clarifies the current landscape of tax administration and the economic future of the world's poorer economies.

2. Record Nr.	UNINA9910479912703321
Autore	Walsh T (Thomas), <1941->
Titolo	On summability methods for conjugate Fourier-Stieltjes integrals in several variables and generalizations / / by T. Walsh
Pubbl/distr/stampa	Providence : , : American Mathematical Society, , 1973
ISBN	0-8218-9930-9
Descrizione fisica	1 online resource (110 p.)
Collana	Memoirs of the American Mathematical Society ; ; number 131
Disciplina	515/.43
Soggetti	Fourier series Summability theory Functions of several real variables 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	Bibliography: pages 102-103.

3. Record Nr.	UNINA9910715463903321
Titolo	After high school : talking with your young adult about underage drinking
Pubbl/distr/stampa	[Rockville, Md.] : , : Substance Abuse and Mental Health Services Administration, , 2021
Descrizione fisica	1 online resource (2 unnumbered pages) : color illustrations
Soggetti	Youth - Alcohol use - Prevention Alcoholism - Prevention Parenting - Study and teaching
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"Printed 2021"--Page 2. "PEP21-03-10-001"--Page 2.
Nota di bibliografia	Includes bibliographical references (page 2).