

1. Record Nr.	UNINA9910780358303321
Titolo	Taxation of financial intermediation : : theory and practice for emerging economies // edited by Patrick Honohan
Pubbl/distr/stampa	Washington, DC : , : World Bank, , [2003] copyright 2003
ISBN	1-280-08675-0 9786610086757 0-585-46566-5
Descrizione fisica	xiv, 443 pages ; ; 23 cm
Altri autori (Persone)	HonohanPatrick
Disciplina	336.2/783321/091724
Soggetti	Financial services industry - Taxation - Developing countries Finance
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"A co-publication of the World Bank and Oxford University Press."
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Contents; Cover; Title; Foreword xi; Preface xiii; Contributors xv; 1. Avoiding the Pitfalls in Taxing Financial Intermediation 1; PART I: THEORETICAL AND SYSTEM-WIDE ISSUES; 2. Theoretical Perspectives on the Taxation of Capital Income and Financial Services 31; 3. Taxation of Banks: Modeling the Impact 81; 4. Tax Incentives for Household Saving and Borrowing 127; 5. Corrective Taxes and Quasi-Taxes for Financial Institutions and Their Interaction with Deposit Insurance 169; PART II: PRACTICAL EXPERIENCE; 6. Taxation of Financial Intermediation in Industrial Countries 197 7. Seigniorage, Reserve Requirements, and Bank Spreads in Brazil 2418. Taxation of Financial Intermediaries as a Source of Budget Revenue: Russia in the 1990's 269; PART III: PARTICULAR TAXES; 9. Corporate Income Tax Treatment of Loan-Loss Reserves 291; 10. Bank Debit Taxes: Yield Versus Disintermediation 313; 11. Securities Transaction Taxes and Financial Markets 325; 12. Consumption Taxes: The Role of the Value-Added Tax 345; 13. The Accidental Tax: Inflation and the Financial Sector 381; Index 421; TABLES ; FIGURES

