

1. Record Nr.	UNINA9910449761503321
Autore	Double Richard
Titolo	Metaphilosophy and free will [[electronic resource] /] / Richard Double
Pubbl/distr/stampa	New York, : Oxford University Press, 1996
ISBN	1-280-45290-0 0-19-535541-5 1-4237-4093-9
Descrizione fisica	1 online resource (189 p.)
Disciplina	123/.5
Soggetti	Free will and determinism Methodology 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 (p. 167-172) and index.
Nota di contenuto	Contents; 1 Introduction; 1. Free Will Subjectivism and Metaphilosophy; 2. An Example of the Importance of Metaphilosophy; 3. A Provisional Definition of Free Choice; 4. Overview of the Book; I: THE FREE WILL PROBLEM AS A PROBLEM IN METAPHILOSOPHY; 2 Metaphilosophies; 3 Intermediate-Level Philosophical Principles; 4 How the Free Will Debate Depends on Metaphilosophy (I); 5 How the Free Will Debate Depends on Metaphilosophy (II); II: FREE WILL FROM THE PERSPECTIVE OF PHILOSOPHY AS CONTINUOUS WITH SCIENCE; 6 How to Frame the Free Will Problem; 7 The Fragmentation of Free Will 8 Free Will Is a Moral Concept9 Hume's Principle: The Subjectivity of Moral Responsibility and Free Will; 10 Conclusion; References; Index; A; B; C; D; E; F; G; H; I; J; K; L; M; N; O; P; Q; R; S; T; U; V; W; Z
Sommario/riassunto	In this text, the author looks at the contending schools of thought on the problem of free will. He argues that the free will problem is intractable because free will theorists are separated by metaphilosophical differences in the way they view the philosophical enterprise itself.

2. Record Nr.	UNINA9910791145603321
Autore	Calder Jack
Titolo	Administering Fiscal Regimes for Extractive Industries : : A Handbook / / Jack Calder
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2014
ISBN	1-4843-8637-X 1-4843-8608-6 1-4843-8644-2
Descrizione fisica	1 online resource (121 p.)
Disciplina	333.7
Soggetti	Natural resources - Taxation Mineral industries - Taxation Revenue - Accounting Tax administration and procedure Public Finance Taxation International Taxation Natural Resource Extraction Natural Resources Accounting Agricultural and Natural Resource Economics Environmental and Ecological Economics: General Taxation, Subsidies, and Revenue: General Business Taxes and Subsidies Auditing Public Administration Public Sector Accounting and Audits Environmental management Public finance & taxation Management accounting & bookkeeping Extractive industries Taxation & duties law Public finance accounting Natural resources Natural resource taxes Revenue administration Tax administration core functions Transfer pricing rules

Environment
Taxes
Public financial management (PFM)
Revenue
United States

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	<p>Cover; Contents; Foreword; Introduction and Overview; Abbreviations and Acronyms; CHAPTER 1 WHAT'S SPECIAL ABOUT NATURAL RESOURCE REVENUE ADMINISTRATION?; What's Special about Natural Resources?; A Simple Business?; Nonrenewability; Varied Scale and Profitability; Rent-Generating Potential; Uncertainty and Risk; Need for Substantial Capital Investment and Technological Expertise; Long Development and Operating Periods; High Sunk Costs and Abandonment Costs; Geographic Concentration; High Level of Exports and Imports; Distinctive Commercial Risk-Sharing Arrangements Transfers of Natural Resource License Interests State Control and Ownership; Poor Governance; Consequences for Natural Resource Revenue Administration; Logical Framework for Evaluating and Strengthening Natural Resource Revenue Administration; CHAPTER 2 POLICY AND LEGAL FRAMEWORK; Accessibility of Natural Resource Taxation Law; Tax Administration and Tax Policy; Implementation and Design of Natural Resource Taxes; Royalties Versus Profit and Rent Taxes; Unnecessary Complexity of Natural Resource Taxation; Badly Designed Natural Resource Fiscal Provisions; Stability Clauses; Nontax Revenues</p> <p>Government Equity Participation Community Service and Infrastructure Obligations; CHAPTER 3 ORGANIZATION AND COOPERATION; Organization of Natural Resource Revenue Administration between Agencies; Integrated Administration by Tax Department; Fragmented Administration; Integrated Administration by Natural Resource Department or National Resource Company; Transfer of Responsibilities to Tax Department; Natural Resource Department Responsibilities; National Resource Company Responsibilities; Provincial and Local Government Responsibilities; Nuisance Tax Responsibilities</p> <p>Organization of Natural Resource Revenue Administration within the Tax Department Cooperation and Exchange of Information; Obstacles to Integrated Administration and Second Best Options; CHAPTER 4 PROCEDURES; Tax Procedure Codes; Routine Functions; Registration; Returns, Assessments, Payments: Importance of Self-Assessment; Simplifying Routine Procedures; Nonroutine Functions; Risk Assessment and Management; Segmentation and Compliance Strategy; Enforcement; Taxpayer Services; Physical Audit; Benchmark Pricing; Audit; Appeals and Dispute Resolution; CHAPTER 5 GOVERNANCE AND TRANSPARENCY</p> <p>Clarity of Roles and Responsibilities Open Budget Processes; Public Availability of Information; EITI; Assurances of Integrity; CHAPTER 6 ADMINISTRATIVE CAPACITY; Sta Numbers; Salaries; Recruitment; Training; Performance Management; Information Technology; Funding and Autonomy; The Role of the Private Sector; Implementing Reform</p>

Successfully; APPENDIX 1 SPECIAL NATURAL RESOURCE TAX PROVISIONS; Natural Resource Valuation and Transfer Pricing; Financing Costs; Hedging; General Conditions for Tax Deductibility of Costs; Ring-Fencing of Costs; Tax Holidays; Capital Expenditure Social Infrastructure Costs

Sommario/riassunto

This handbook is one of the first of its kind to focus attention on effectively administering revenues from extractive industries. It provides policymakers and officials in developing and emerging market economies with practical guidelines to establish a robust legal framework, organization, and procedures for administering revenue from these industries. It discusses transparency and how to promote it in the face of increasing demands for clarity and how developing countries can strengthen their managerial and technical capacity to administer these revenues.
