

1. Record Nr.	UNINA9910814055403321
Autore	Dom Roel
Titolo	Innovations in Tax Compliance : Building Trust, Navigating Politics, and Tailoring Reform
Pubbl/distr/stampa	, : World Bank Publications, , 2021 ©2021
ISBN	1-4648-1772-3
Edizione	[1st ed.]
Descrizione fisica	1 online resource (306 pages)
Altri autori (Persone)	CustersAnna DavenportStephen PrichardWilson
Disciplina	343.067
Soggetti	Taxpayer compliance Tax evasion
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Intro -- Front Cover -- Title Page -- Copyright Page -- Contents -- Foreword -- Acknowledgments -- About the Authors -- Abbreviations -- Chapter 1. Introduction -- Tax Compliance: A Persistent Challenge -- Traditional Approaches to Tax Reform -- Toward a Holistic Tax Reform Framework: Integrating Tax Morale and Trust -- Organization of This Report -- Notes -- References -- Chapter 2. Direct Taxes on Individuals and Households -- The Tax Compliance Challenge -- Barriers to Reform -- Reform Progress-and Future Options -- Conclusion -- Notes -- References -- Chapter 3. Taxing High-Net-Worth Individuals -- The Tax Compliance Challenge -- Barriers to Reform -- Reform Progress-and Future Options -- Conclusion -- Notes -- References -- Chapter 4. Taxing Corporate Income -- The Tax Compliance Challenge -- Barriers to Reform -- Reform Progress-and Future Options -- Conclusion -- Notes -- References -- Chapter 5. Taxing SMEs -- The Tax Compliance Challenge -- Barriers to Reform -- Reform Progress-and Future Options -- Conclusion -- Notes -- References -- Chapter 6. Taxing at the Local Level -- The Tax Compliance Challenge -- Barriers to Reform -- Reform Progress-and Future Options -- Conclusion -- References -- Chapter 7. The Tax and

Technology Challenge -- The Tax and Technology Challenge --
Barriers to Reform -- Reform Progress-and Future Options --
Conclusion -- Notes -- References -- Chapter 8. Conclusion -- A
Framework for Tax Reform -- Navigating the Politics of Reform --
Building Trust to Underpin Successful Reform -- Tailoring Reform to
Local Contexts: Binding Constraints Analysis -- Conclusion -- Note --
References -- Boxes -- Figures -- Tables -- Back Cover.

Sommario/riassunto

"Recent decades have witnessed important progress in strengthening tax systems in developing countries. Yet many areas of reform have remained stubbornly resistant to major improvements; overall revenue collection still falls short of what is needed to support effective governance and service delivery, while tax collection is too often characterized by high rates of evasion among large corporations and the rich and disproportionate, though often hidden, burdens on lower-income groups. As countries around the world deal with large COVID-19-induced debt burdens, a focus on strengthening tax systems is especially timely. Innovations in Tax Compliance draws on recent research and experience to present a new conceptual framework to guide more effective approaches to reform. Building on the achievements of recent decades, it argues for an expanded focus on the overlapping goals of building trust, navigating political resistance, and tailoring reform to unique local contexts through a focus on identifying the most binding constraints on reform. This focus, it argues, can lead not only to greater compliance, increased fairness, and higher revenues, but can also contribute to the building of state capacity, sustained political support for further reforms, and stronger fiscal contracts between citizens and governments"

2. Record Nr.	UNINA9910818633703321
Autore	Schildgen Brenda Deen <1942->
Titolo	Crisis and continuity : time in the Gospel of Mark / / Brenda Deen Schildgen
Pubbl/distr/stampa	Sheffield, England : , : Sheffield Academic Press, , [1998] ©1998
ISBN	1-283-19694-8 9786613196941 0-567-34358-8
Descrizione fisica	1 online resource (179 p.)
Collana	Journal for the study of the New Testament. Supplement series ; ; 159 Library of New Testament studies
Disciplina	226.3/06
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 (pages [159]-168) and indexes.
Nota di contenuto	CONTENTS; Acknowledgments; Preface; Abbreviations; Introduction; Chapter 1; MARKAN PRESENT TIME: THE GOSPEL AS PICARESQUE NOVELLA; Chapter 2; NARRATIVE AS MEMORY: GOSPEL AS FRAGMENTS; Chapter 3; NARRATIVE DURATION: SUSPENDED TIME; Chapter 4; THE END OF FEAR: MYTHIC TIME IN THE GOSPEL OF MARK; Conclusion; Bibliography; Index of References; Index of Authors
Sommario/riassunto	Here is a compact study of how Mark's Gospel meditates on time. It examines how the Gospel's contemporary setting in ordinary time defines its genre, and how Mark uses the Hebrew scriptures to remember and recall past teachings, prophecies and histories. The suspended time narratives, Mark's 'intercalations', on the other hand, interrupt the narrative of the critical time present. Finally, by bringing the eternal horizon into the events of the present, Mark's 'mythic time' reveals the crisis events as a momentary interruption of ordinary time. Similarly, during the 'ritual time', the Gospel na