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| 1. Record Nr.           | UNISALENTO991000410289707536  |
| Titolo                  | Banking competition and risk management / edited by Gabriella Chiesa  |
| Pubbl/distr/stampa      | Roma : Bancaria, 1997   |
| Descrizione fisica      | 269 p. ; 24 cm  |
| Collana                 | Quaderni di ricerche ; 20   |
| Altri autori (Persone)  | Chiesa, Gabriella   |
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| Lingua di pubblicazione | Inglese   |
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| Livello bibliografico   | Monografia  |
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| Autore                  | Strand Jon  |
| Titolo                  | Indirect Taxes on International Aviation // Jon Strand, Michael Keen  |
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| Collana                 | IMF Working Papers  |
| Altri autori (Persone)  | KeenMichael   |
| Soggetti                | Aeronautics, Commercial - Taxation<br>Indirect taxation - Law and legislation - International cooperation<br>Aerospace industries<br>Air Transportation<br>Aviation<br>Business Taxes and Subsidies<br>Excise taxes |

Expenditures, Public  
Fuel tax  
Industry Studies: Transportation and Utilities: General  
Infrastructure  
Macroeconomics  
Motor fuels;Taxation  
National Government Expenditures and Related Policies: General  
Public expenditure review  
Public finance & taxation  
Public Finance  
Saving and investment  
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Sommario/riassunto	This paper examines the case for internationally coordinated indirect taxes on aviation (as a source of general revenue-not (necessarily) as a source of development finance). The case for such taxes is strong: the tax burden on international aviation is currently limited, yet it contributes significantly to border-crossing environmental damage. A tax on aviation fuel would address the key border-crossing externalities most directly; a ticket tax could raise more revenue; departure taxes face the least legal obstacles. Optimal policy requires deploying both fuel and ticket taxes. A fuel tax of 20 U.S. cents per gallon (10 percent, at today's fuel prices, corresponding to assessed environmental damage), or alternatively ticket taxes of 2.5 percent, would raise about US\$10 billion if imposed worldwide, and US\$3 billion if applied only in Europe.