

1. Record Nr.	UNINA9910969053903321
Autore	Ebrill Liam
Titolo	The Modern VAT / / Liam Ebrill, Michael Keen, Victoria Perry
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2001
ISBN	9781455218608 145521860X 9781451991574 1451991576
Edizione	[1st ed.]
Descrizione fisica	1 online resource (xv, 223 pages) : illustrations, map
Collana	Books
Altri autori (Persone)	KeenMichael PerryVictoria
Disciplina	336.2/714
Soggetti	Value-added tax Agricultural economics Auditing Business Taxes and Subsidies Consumption taxes Double taxation Income and capital gains taxes Income tax International Taxation Macroeconomics Macroeconomics: Consumption Management accounting & bookkeeping Monetary economics Money and Monetary Policy Personal Income and Other Nonbusiness Taxes and Subsidies Public finance & taxation Public Finance Public financial management (PFM) Revenue administration Saving Spending tax Tax administration and procedure Tax administration core functions Taxation Taxation, Subsidies, and Revenue: General Taxes Wealth

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. 214-221).
Nota di contenuto	Intro -- Contents -- Preface -- 1 The Nature, Importance, and Spread of the VAT -- 2 Basic Design Issues -- 3 Is the VAT a Particularly Effective and Efficient Tax? -- 4 Understanding the Revenue Performance of VATs -- 5 Collection Costs and the Complexity of VAT -- 6 A Survey of Advice and Experience -- 7 Rate Differentiation -- 8 Exemptions -- 9 Treatment of Agriculture -- 10 Poverty, Fairness, and the VAT -- 11 The Threshold -- 12 Organization of the VAT Administration -- 13 Self-Assessment by Taxpayers -- 14 Audit -- 15 Refunds -- 16 Small Countries and the VAT -- 17 Interjurisdictional Issues -- 18 What Next for the VAT? -- Appendices -- Appendix I Data -- Appendix II Effective Rates of VAT -- Appendix III Sources of Gain in Replacing Tariffs by a Consumption Tax -- Bibliography -- The Authors -- Reviews of The Modern VAT.
Sommario/riassunto	<p>Value-added tax, or VAT, first introduced less than 50 years ago, is now a pivotal component of tax systems around the world. The rapid and seemingly irresistible rise of the VAT is probably the most important tax development of the latter twentieth century, and certainly the most breathtaking. Written by a team of experts from the IMF, this book examines the remarkable spread and current reach of the innovative tax and draws lessons about the design and implementation of the VAT, as experienced by different countries around the world. How efficient is it as a tax, is it fair, and is it suitable for all countries? These are among the questions raised. This highly informative and well-researched book also looks at the likely future of the tax.</p>