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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	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.