

1. Record Nr.	UNINA9910980383503321
Autore	Savona, Paolo
Titolo	Geopolitica dell'infosfera : l'eterna disputa tra Stato e mercato/individuo nel nuovo ordine mondiale digitale / Paolo Savona, Fabio Vanorio
Pubbl/distr/stampa	Soveria Mannelli, : Rubbettino, 2023
ISBN	978-88-498-7438-9
Descrizione fisica	252 p. : ill. ; 21 cm
Collana	Collana del Laboratorio sull'intelligence dell'Università della Calabria ; 36
Altri autori (Persone)	Vanorio, Fabio
Disciplina	327
Locazione	FSPBC
Collocazione	COLLEZ. 3156 (36)
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia

2. Record Nr.	UNINA9910970184703321
Autore	Chai Jingqing
Titolo	Tax Concessions and Foreign Direct Investment in the Eastern Caribbean Currency Union // Jingqing Chai, Rishi Goyal
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2008
ISBN	9786612842085 9781462323500 1462323502 9781452732930 1452732930 9781451871159 1451871155 9781282842083 1282842080
Edizione	[1st ed.]
Descrizione fisica	1 online resource (35 p.)
Collana	IMF Working Papers IMF working paper ; ; WP/08/257
Altri autori (Persone)	GoyalRishi
Disciplina	332.673
Soggetti	Tax credits - Caribbean Area - Econometric models Investments, Foreign - Caribbean Area - Econometric models Monetary unions - Caribbean Area - Econometric models Business Taxes and Subsidies Consumption taxes Corporate & business tax Corporate income tax Corporate Taxation Corporations Exports and Imports Finance Foreign direct investment International Investment Investments, Foreign Long-term Capital Movements Public finance & taxation Spending tax Tax holidays Tax incentives Taxation Taxation, Subsidies, and Revenue: General

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.
Nota di contenuto	Contents; I. Introduction; II. Tax Concessions in the ECCU; A. Firm-Level Analysis; Figures; 1. Regional Comparisons: GDP Growth and Tourism Receipts; Tables; 1. Firm Size and Concessions: A Rank Correlation Analysis; B. Purposes of Concessions; III. Revenue Costs of Concessions; 2. Concessions by Purpose; A. Exemptions from Import Duties and Taxes; 3. ECCU: Customs Revenue Losses from Concessions; 2. ECCU: Import-Related Taxes and Revenue Forgone from Concessions; B. Corporate Income Tax Holidays; 3. ECCU: Corporate Income Taxes and Revenue Forgone from Concessions 4. ECCU: Corporate Income Tax CollectionsC. Revenue Collection from Removing Concessions: An Elasticities Approach; IV. Benefits of Incentives: FDI Performance in the ECCU; 5. Revenue Gains from the Removal of Concessions: An Elasticities Approach; 6. FDI Performance Index; 4. FDI/GDP and Tax Concessions; 7. Data for Cross-Country Regression Analysis: Summary Statistics; 5. FDI/GDP and FDI Restrictions Index; 6. FDI/GDP and FDI Incentives Index; 7. FDI/GDP and Statutory Corporate Income Tax Rate; 8. FDI/GDP and Statutory Import-Related Tax Rate 8. Cross-Country Ordinary Least Square Regressions: Dependent Variable Ln (FDI/GDP)V. Policy Alternatives; 9. Cross-Country Ordinary Least Square Regressions: Dependent Variable Ln (FDI per capita); 10. Tax Holidays: An Illustrative Example; 11. Accelerated Depreciation and Loss Carry Forward: An Illustrative Example; VI. Conclusions; Appendices; I. Calculating the Change in Revenue from Removing Import-Related Tax Concessions; II. Constructing Foreign Direct Investment Regime Indices; Appendix Tables; II.1. Government Policies Toward Foreign Direct Investment; References
Sommario/riassunto	Tax concessions have been employed as a central component of the development strategy in the small island states comprising the Eastern Caribbean Currency Union. This paper compares the costs of concessions in terms of revenues forgone with the benefits in terms of increased foreign direct investment. The costs are very large, while the benefits appear to be marginal at best. Forgone tax revenues range between 9½ and 16 percent of GDP per year, whereas total foreign direct investment does not appear to depend on concessions. A rethinking of the use of concessions in the region is needed urgently.