

1. Record Nr.	UNISALENTO991004312918107536
Autore	Geiger, Theodor
Titolo	Vorstudien zu einer Soziologie des Rechts : mit einer Einleitung und internationalen Bibliographie zur Rechtssoziologie von Paul Trappe / von Theodor Geiger
ISBN	3428063082
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Descrizione fisica	xx, 387 p., [1] ritr. ; 24 cm
Collana	Soziologische Texte ; 20
Disciplina	340.1
Soggetti	Diritto e società
Lingua di pubblicazione	Tedesco
Formato	Materiale a stampa
Livello bibliografico	Monografia

2. Record Nr.	UNINA9910337682103321
Autore	Mitchell Ken
Titolo	Pesos or Plastic? : Financial Inclusion, Taxation, and Development in South America / / by Ken Mitchell, Robert H. Scott, III
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Palgrave Pivot, , 2019
ISBN	9783030148768 3030148769
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Soggetti	Development economics Accounting Finance, Public Political planning Development Economics Financial Accounting Public Finance Public Policy
Lingua di pubblicazione	Inglese
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Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Chapter 1. Financial Inclusion and the Middle of the Pyramid, a New Public Revenue Strategy for the 21st Century -- Chapter 2. Public Revenue, Financial Inclusion and Value Added Tax in Argentina -- Chapter 3. Financial Inclusion and Value-Added Taxes in Argentina, Brazil and Chile.
Sommario/riassunto	The book covers financial inclusion in the southern cone (Argentina, Brazil, and Chile) and its impact on public finance. Possible negative consequences of greater financial inclusion are identified, but the book argues potential benefits outweigh costs. Financial inclusion has many definitions, but in this book, we interpret it as bank account ownership and the use of banking services. Financial inclusion in this context proffers advantages in the area of tax collection, perhaps the southern cone's gravest economic obstacle given its future debt servicing

commitments and its socioeconomic development challenges. Households with a bank account – or, the bank participation rate – began increasing significantly around 2002, and this increase has coincided with an unexpected rise in tax collection (especially value-added taxes (VAT)) spanning periods of macroeconomic growth (2003-2009) and stagnation (2010-2015). Correlation does not imply causation, yet using empirical methods this book shows financial inclusion contributes to better tax collection by encouraging more formal market transactions via the use of bank-provided credit and debit cards. Consumption represents the largest component of most economies and consumption taxes contribute more to public revenue in the southern cone than other taxes, hence more formal consumption enhances overall tax collection.

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