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Autore	Kaiser Kai
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Nota di contenuto	Front Cover; Contents; Foreword; Preface; Acknowledgments; Abbreviations and Key Legislation and Regulations; Overview; The Sin Tax Law's Key Features; Reconciling Technical Analysis with Political Realities; Monitoring the Implementation of the Sin Tax Law; Overview of the Report; Chapter 1: Why and How Sin Tax Reform Happened; Chapter 2: Reconciling Technical Analysis with Political Realities; Chapter 3: Tracking Implementation: Setting the Baseline; Chapter 1 Why and How Sin Tax Reform Happened; Introduction; Growing Pressure for Sin Tax Reform, 2010-12 Sin Tax Reform Involved Difficult Policy ChoicesThe Final 2012 Sin Tax Law; Conclusion; Notes; References; Chapter 2 Reconciling Technical Analysis with Political Realities; Introduction; Political Economy, Legislative Process, Coalitions; Targets, Negotiables, and Nonnegotiables; Mind the Market Structure; Expenditure Earmarking for Health and Tobacco-Growing Regions; Conclusion; Notes; References; Chapter 3 Monitoring Implementation of the Sin Tax Law; Introduction; Sin Tax Monitoring Framework; Monitoring Excise Tax Implementation; Monitoring Expenditure Earmarking; Conclusions; Notes

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