

## Latin American Financial Crises (cont.)

- Brazil carried out similar reforms in the 1980s and 1990s:
  - It reduced production in the public sector by privatizing industries.
  - It reduced barriers to trade.
  - It enacted tax reforms to increase tax revenues.
  - It created fixed the exchange rate to 1 *real* per US dollar.
  - But government deficits remained high.

# Tax Reforms And Fiscal Stabilization In Latin American Countries

**Richard Miller Bird,James M.  
Poterba,Joel Slemrod**

## **Tax Reforms And Fiscal Stabilization In Latin American Countries:**

*La cuestión regional y local en América Latina* Ricardo Martner, Varinia Tromben, 2004      *Tax Systems and Tax Reforms in Latin America* Luigi Bernardi, Alberto Barreix, Anna Marenzi, Paola Profeta, 2007-12-24 This book provides a comprehensive analysis of tax systems and tax reforms in a number of Latin American countries since the early 1990s including Argentina and Brazil Costa Rica and Mexico Paraguay Colombia Chile and Uruguay The authors present and discuss tax systems from a broad quantitative and historical perspective and describe the main

[Tax Systems and Tax Reforms in New EU Member States](#) Luigi Bernardi, Mark Chandler, Luca Gandullia, 2005-02-03 Building on the work carried out in the 2004 Routledge book Tax Systems and Tax Reforms in Europe an international team of contributors now turn their attention to the new EU member states The book compares conditions in the new and potential EU Member states to those in the long standing EU countries Topics covered include A Comparative View of Taxation in the EU and in New Members Tax Policy in EU New Members Tax Policy in New Members under the Stability Pact Tax Administration and the Black Economy As well as investigating countries such as the Czech Republic Estonia and the Baltics Hungary Poland and Slovenia this outstanding book contains a foreword by Vito Tanzi and will be a valuable resource for postgraduates and professionals in the fields of economics politics finance and European studies

[Tax Policy in Developing Countries](#) Javad Khalilzadeh-Shirazi, Anwar Shah, 1991-01-01 World Bank Technical Paper No 140 Also available Volume 1 ISBN 0 8213 1843 8 Stock No 11843 Volume 3 ISBN 0 8213 1845 4 Stock No 11845 Provides state of the art guidance and information on the procedural requirements and practical aspects of environmental assessment in various sector and location specific contexts Three volumes also available in Arabic Volume 1 ISBN 0 8213 3523 5 Stock No 13523 Volume 2 ISBN 0 8213 3617 7 Stock No 13617 Volume 3 ISBN 0 8213 3618 5 Stock No 13618

*Taxation and Inequality in Latin America* Philip Fehling, Hans-Jürgen Burchardt, 2023-05-12 Taxation and Inequality in Latin America takes a heterodox political economy approach focusing on Latin America where current problems of taxation have existed for a century and great wealth contrasts with abject poverty The book analyzes the relation of natural resource wealth allocational politics and the limited role of taxation for redistribution and progressive resource mobilization By drawing on the political economy of tax regimes the book considers the specific conditions of taxation in Latin America which apply to a large part of the Global South and more than 100 countries specializing in the extraction and export of raw materials This book will cover taxation and the dominance of raw material export sectors taxation and allocational politics new perspectives on political economy and tax regimes Scholars and advanced students of political economy political science development studies and fiscal sociology will find several key issues in tax research from a novel angle The book provides an analytical orientation that relates central questions of taxation to patterns of regional political economy thereby opening up the debate with tax scholars from other world regions of the Global South

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*Redefining the State in Latin America* Colin I. Bradford, 1994 The role of the state in Latin America in formulating economic policy given the economic social and political conditions of the 1980s and 1990s **Policy Reform and the Development of Democracy in Eastern Europe** Chris Hasselmann, 2017-11-30 Integrating the international pressures emanating from the Washington Consensus with an analysis of domestic interest representation this book explores the political consequences of privatization and the progress of democracy in Eastern Europe Chris Hasselmann investigates whether the issue of pension reform offers a natural controlled experiment with which to explore both issues throughout the region and the former Soviet Union The volume will prove of value to those with an interest in public policy and governance issues the politics of Eastern Europe and political theory more generally **Congressional Record** United States. Congress, 1961 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873 **Economic Regionalism and the Americas** John

W. Clark,1966 **Are Latin-American countries decentralized?** Daniel Artana,2007 **Fiscal Reform in Colombia** Richard Miller Bird,James M. Poterba,Joel Slemrod,2005 Essays coauthored by Colombian and North American tax experts analyze ways to achieve long term sustainable fiscal policy and a more efficient tax system Colombia once a model of fiscal discipline for other Latin American nations has seen its fiscal situation deteriorate since the early 1990s Higher government spending taxes that did not keep pace with expenditures and severe recession led to an unsustainable debt to GDP ratio of 52 percent in 2002 Short term tax increases even coupled with spending reforms have not restored Colombia to fiscal balance A Colombian government commission charged with researching more long term tax and fiscal reforms gave rise to the selected essays included in this book each coauthored by Colombian and North American public finance experts The analyses and recommendations have particular policy relevance for developing economies in general The studies include both broad discussions of Colombian fiscal and tax systems and detailed analyses of such specific tax instruments as the payroll tax value added tax and the bank debit tax The focus is on three key concerns the sustainability of Colombia s fiscal situation possible reforms to the national tax system and the fiscal relationship between the national and subnational governments The theme that emerges from these studies the importance of moving toward a more efficient and equitable tax system while also raising revenue suggests the limitations of stopgap measures and the real need for long term fiscal reform [Tax Policy and Tax Reform: 1961-1969](#) Stanley S. Surrey,1973 **Fiscal Policy, Stabilization, and Growth** Guillermo Perry,Luis Serven,Rodrigo Suescun,2008 This volume explores the conduct of fiscal policy in Latin America and its consequences for macroeconomic stability and long term growth In particular the book examines the extent of the procyclical and anti investment biases embedded in the regions fiscal policies and their causes macroeconomic consequences and possible solutions [The Encyclopedia of the Cold War](#) Spencer C. Tucker,2007-09-12 A comprehensive five volume reference on the defining conflict of the second half of the 20th century covering all aspects of the Cold War as it influenced events around the world The conflict that dominated world events for nearly five decades is now captured in a multivolume work of unprecedented magnitude from a publisher widely acclaimed for its authoritative military and historical references Under the direction of internationally known military historian Spencer Tucker ABC CLIO s The Encyclopedia of the Cold War A Political Social and Military History offers the most current and comprehensive treatment ever published of the ideological conflict that not so long ago enveloped the globe From the Second World War to the collapse of the Soviet Union The Encyclopedia of the Cold War provides authoritative information on all military conflicts battlefield and surveillance technologies diplomatic initiatives important individuals and organizations national histories economic developments societal and cultural events and more The nearly 1 300 entries plus topical essays and an extraordinarily rich documents volume draw heavily on recently opened Russian Eastern European and Chinese archives The work is a definitive cornerstone reference on one of the most important historical topics of our time **Rethinking Taxation in Latin America** Jorge

Atria,Constantin Groll,Maria Fernanda Valdés,2017-11-22 This study of taxation in Latin America takes a novel approach to the subject using a framework that posits three dimensions for studying taxes historical relational and transnational The book argues that first taxation should be understood as a relational concept and tax systems as a function of a strategic nexus between the state and society second that any analysis of tax systems across Latin America needs to take historical legacies of national tax systems into account and finally that transnational phenomena have significant implications for tax regime dynamics in Latin America The essays included provide diverse and representative insights for a new understanding of taxation in Latin America and highlight the bottlenecks to the development of sustainable tax systems in the region exploring new links between academic research and policy making [Taxation in Latin America](#) Mr.Parthasarathi Shome,1999-02-01 From the mid 1980s to early 1990s Latin American tax policy provided rich lessons for other reforming countries Meaningful innovations led also to perceptible revenue gains Later in the 1990s tax policies began to drift Shining examples of fundamental reform seemed to lose their luster Revenue in terms of GDP also stagnated partly reflecting over reliance on consumption taxes and neglect of taxable capacity on incomes The stagnation has been exacerbated by excessively simplified administrative practices Based on these developments and on the limited taxability of internationally mobile capital the paper anticipates a likely tax structure for the new century [\*\*UNDOC, Current Index\*\*](#) ,1996

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