Taxation for Decision Makers

2016 Edition

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Astrid Carrapatoso, Edith Kürzinger

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where unfair tax practices have become a major obstacle to development and which have allowed multinational corporations to continue to exploit developing economies This collection argues that for developing countries to achieve social justice and lasting prosperity they must take control of their own tax destinies and that this will also be crucial to achieving the Sustainable Development Goals Covering such topics as natural resource management representation in global tax institutions and effective strategies for building and protecting tax bases the collection brings together expertise from a variety of countries and disciplines It explores the options available to developing countries and provides a basis for concerted action by tax authorities policy makers academics and civil society experts to design tax systems that can sustain a Intergenerational Wellbeing and Public Policy Girol Karacaoglu, Jacek B. Krawczyk, Anita King, 2019-01-28 The iust society distinctive contribution of this book is the formulation of an integrated social environmental and economic framework for public policy This contribution is realised through investigations and conclusions in the following four domains a formal stylised model that provides a platform for an integrated approach to public policy a policy informing simulation model that can be used to operationalise the public policy insights proposed in the stylised model the implications of introducing fundamental or radical uncertainty and complexity into the policy framework and the use of viability theory to demonstrate how one can think of and implement public policy in an uncertain and complex world when the focus of policy needs to shift to building resilience to systemic risks The book s stylised model is constructed by weaving together threads from the wellbeing human needs complex systems sustainable development endogenous economic growth directed technical change and credit based money literatures Throughout the perspective is that of a policy adviser to a wellbeing state as distinct from a welfare state The key linkages or relationships in the model are supported by empirical evidence that draws on the wider literature in related fields Financing Infrastructure Richard M. Bird, Enid Slack, 2017-12-04 Why it is best that users instead of the federal or provincial taxpayers pay for public infrastructure Climate-Resilient Development Astrid Carrapatoso, Edith Kürzinger, 2013-10-01 The concept of resilience currently infuses policy debates and public discourse and is promoted as a normative concept in climate policy making by governments non governmental organizations and think tanks This book critically discusses climate resilient development in the context of current deficiencies of multilateral climate management strategies and processes It analyses innovative climate policy options at national inter regional and local levels from a mainly Southern perspective thus contributing to the topical debate on alternative climate governance and resilient development models Case studies from Africa Asia and Latin America give a ground level view of how ideas from resilience could be used to inform and guide more radical development and particularly how these ideas might help to rethink the notion of progress in the light of environmental social economic and cultural changes at multiple scales from local to global It integrates theory and practice with the aim of providing practical solutions to improve complement or where necessary reasonably bypass the UNFCCC process through a bottom up approach which can effectively tap unused climate resilient

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