

Reengineering Tax Systems in Low-Income Countries

AN APPLICATION TO NEPAL

**Glenn P. Jenkins
and
Rup Khadka**

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Reengineering Tax Systems In Lowincome Countries An Application To Nepal

International Monetary Fund



Reengineering Tax Systems In Lowincome Countries An Application To Nepal:

Reengineering Tax Systems in Low-Income Countries:An Application to Nepal Glenn Jenkins,2002-04-25 This book evolved out of a series of fiscal studies prepared by a team from Harvard University of which the author was the director It analyzes the many constraints and economic characteristics found in low income countries that affect that type of modern tax system that can work in these countries It specifically looks at Nepal and reengineering the tax system there in terms of policy and administration Modernizing Tax Administration in Nepal Rup Bahadur Khadka,2005 **Municipal Finance in Nepal** Rup Bahadur Khadka,2002 Nepalese Economy Madan K. Dahal,2004 Contributed articles **Bulletin for International Taxation** ,2009 **The British National Bibliography** Arthur James Wells,2002 *Das Internationale Steuerrecht zwischen Effizienz, Gerechtigkeit und Entwicklungshilfe* Matthias Valta,2014-11-12 Das Internationale Steuerrecht muss mit dem Netz der Doppelbesteuerungsabkommen verschiedene Verteilungskonflikte ausgleichen vertikal zwischen Staat und Burger Doppelbesteuerung aber auch horizontal zwischen den Staaten Matthias Valta entwickelt Massstabe anhand der Steuerrechtfertigung und der Philosophie John Rawls und erganzt und verbindet diese mit legitimierungstheoretischen Überlegungen sowie ökonomischen und entwicklungstheoretischen Erkenntnissen Die notwendige Autonomie der Staaten in der Belastungshöhe wird dabei herausgearbeitet und als Äquivalenzneutralität ökonomisch erprobt Auf dieser Basis werden zuerst die Strukturen und Methodennormen des Internationalen Steuerrechts rekonstruiert und bewertet In einem zweiten Schritt werden die Verteilungsnormen einer Detailanalyse unterzogen Diese Analyse orientiert sich nicht nur an den aktuellen Musterabkommen sondern beinhaltet auch eine empirische Analyse der Abkommenspraxis repräsentativ ausgewählter Länder **Books in Print Supplement** ,2002 *Nepal* International Monetary Fund,2004-10-21 This paper focuses on Nepal s First Review of the Three Year Arrangement Under the Poverty Reduction and Growth Facility PRGF and Request for Waiver of Performance Criteria The difficult political and security situation notwithstanding the PRGF supported program is broadly on track All quantitative targets for the first review were met and all structural reform measures are expected to be implemented by the Board date although some actions were completed after the target dates For 2003 04 real GDP growth is estimated at 31 2 percent in line with the program

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