



Fiscal systems and practices in ASEAN [trends, impact, and evaluation /

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Monografía

The book focuses on the fiscal systems and practices since the mid-1960s in Indonesia, Malaysia, the Philippines, Singapore and Thailand. In addition to the country papers, an introductory chapter by Mukul G. Asher provides a comparative overview of ASEAN fiscal systems and practices, and compares the levels and structure of taxation in the ASEAN countries with those in the East Asian and industrialized countries

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