

The development of property taxation in economies in transition: case studies from Central and Eastern Europe /

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World Bank, 2001

Electronic books

Monografía

The transition economies of Central and Eastern Europe, through the reform process of decentralization, are now seeking the devolution of fiscal powers, and responsibilities from central, to local governments, within financially sustainable environments. To this end, a system of local budgets, and taxes needs to be devised, over which local governments may have control. Thus, this report focuses on the tax on immovable real property, one of the most important local tax options, and, undertakes comparative analysis of tax policy formulation, within a context of rapid institutional changes. Case studies provide insights into the policy debates, and choices that guide the process of property tax reform, and, shed light on the entire cycle, from initial impetus, to resulting legislation, and the subsequent administrative challenges of assessment, collection, appeal, and review. Because of the multiple roles of property taxation (as an instrument of decentralization, an element of property rights, an adjunct to privatization and restitution, and a source of revenue), it is appropriate to consider its development in multiple contexts. Therefore, the cases range from first generation reformers, i. e., Poland, Estonia, Slovakia, and parts of the Russian Federation, to later efforts in the Czech Republic and Armenia. These cases aim to broaden the understanding of available alternatives, and their relationship to specific political, legal, and economic settings

Título: The development of property taxation in economies in transition case studies from Central and Eastern Europe edited by Jane H. Malme, Joan M. Youngman

Editorial: Washington, D.C. World Bank 2001

Descripción física: xiv, 95 pages illustrations 28 cm

Tipo Audiovisual: Property tax -- Eastern Europe Property tax -- Former Soviet republics Property tax -- Central

Europe

Mención de serie: WBI learning resources series

Bibliografía: Includes bibliographical references

Contenido: Property tax developments in Poland -- Land tax in Estonia -- Taxes on real property in the Czech Republic -- Land and building taxes in the Republic of Slovakia -- Property tax developments in the Russian

Federation -- Property taxation in Armenia

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1017348973 1023579069 1044107632 1049071916 1056312111

ISBN: 082134983X 9780821349830

Materia: Property tax- Europe, Eastern Property tax- Former Soviet republics Property tax- Europe, Central

Property tax Einkommensteuer Prognose Wirtschaft Onroerend-goedbelastingen

Materia Geográfica: Europe, Central Europe, Eastern Soviet Union-Former Soviet republics Alemania Alemania

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Punto acceso adicional serie-Título: WBI learning resources series

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