



Antonio Flores de Lemus (1876-1941): un economista al servicio del Estado y un hacendista reformador [

2015

text (article)

Analítica

The Spanish economist Flores de Lemus played an outstanding role in dealing with essential issues in the Spanish economic scenario during the first third of the twentieth century and, he was also one of the driving forces behind the projects that were developed in order to transform the Spanish economy. Among the most notable of these projects, we can highlight the implementation of a gradual and highly ambitious fiscal reform that would have allowed the Spanish Inland Revenue to obtain sufficient income to overcome its permanent deficit and to develop the public spending programmes needed to foster the future growth of the Spanish economy. However, the measures proposed by Flores de Lemus were, from today's point of view, characterized by possibilism and prudence. The objectives were to balance the budget and to guarantee the provision of essential public services and the measures planned were to a large extent the modification of the distribution of the fiscal burden by means of the establishment of the ability-to-pay criterion in relation to production, income, wealth and spending. His purpose was to pave the way towards a new fiscal system in Spain

The Spanish economist Flores de Lemus played an outstanding role in dealing with essential issues in the Spanish economic scenario during the first third of the twentieth century and, he was also one of the driving forces behind the projects that were developed in order to transform the Spanish economy. Among the most notable of these projects, we can highlight the implementation of a gradual and highly ambitious fiscal reform that would have allowed the Spanish Inland Revenue to obtain sufficient income to overcome its permanent deficit and to develop the public spending programmes needed to foster the future growth of the Spanish economy. However, the measures proposed by Flores de Lemus were, from today's point of view, characterized by possibilism and prudence. The objectives were to balance the budget and to guarantee the provision of essential public services and the measures planned were to a large extent the modification of the distribution of the fiscal burden by means of the establishment of the ability-to-pay criterion in relation to production, income, wealth and spending. His purpose was to pave the way towards a new fiscal system in Spain

<https://rebiunoda.pro.baratznet.cloud:28443/OpacDiscovery/public/catalog/detail/b2FpOmNlbGVicmF0aW9uOmVzLmJhemF0ei5yZW4vMzEyMDc1Njk>

Título: Antonio Flores de Lemus (1876-1941): un economista al servicio del Estado y un hacendista reformador
electronic resource]

Editorial: 2015

Tipo Audiovisual: programas de gasto reforma fiscal tributos déficit público public spending programmes fiscal reform taxes public deficit

Documento fuente: Revista española de control externo, ISSN 1575-1333, Vol. 17, N° 50, 2015, pags. 127-148

Nota general: application/pdf

Restricciones de acceso: Open access content. Open access content star

Condiciones de uso y reproducción: LICENCIA DE USO: Los documentos a texto completo incluidos en Dialnet son de acceso libre y propiedad de sus autores y/o editores. Por tanto, cualquier acto de reproducción, distribución, comunicación pública y/o transformación total o parcial requiere el consentimiento expreso y escrito de aquéllos. Cualquier enlace al texto completo de estos documentos deberá hacerse a través de la URL oficial de éstos en Dialnet. Más información: <https://dialnet.unirioja.es/info/derechosOAI> | INTELLECTUAL PROPERTY RIGHTS STATEMENT: Full text documents hosted by Dialnet are protected by copyright and/or related rights. This digital object is accessible without charge, but its use is subject to the licensing conditions set by its authors or editors. Unless expressly stated otherwise in the licensing conditions, you are free to linking, browsing, printing and making a copy for your own personal purposes. All other acts of reproduction and communication to the public are subject to the licensing conditions expressed by editors and authors and require consent from them. Any link to this document should be made using its official URL in Dialnet. More info: <https://dialnet.unirioja.es/info/derechosOAI>

Lengua: Spanish

Enlace a fuente de información: Revista española de control externo, ISSN 1575-1333, Vol. 17, N° 50, 2015, pags. 127-148

Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- informa@baratz.es