



El Impuesto al Valor Agregado en Argentina. Consideraciones sobre su incidencia distributiva y propuestas de reforma [

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Analítica

This paper studies the distributive incidence of Value Added Tax (VAT) in Argentina using the National Survey of Household Spending (ENGHo) for the years 2012 - 2013 and analyzes different alternatives for tax reform. It examines the potential effects of reforms that convert VAT into a uniform tax rate, combined with different repayment mechanisms, via transfers to the most vulnerable sectors of the population. The results obtained indicate that the VAT is regressive using the per capita family income as an indicator of well-being, but practically proportional using the per capita consumption of the family. Differential treatments of the current scheme, generally associated with equity reasons, do not improve income distribution. The reform proposals presented here are distributively favorable compared to the current situation

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