INDEX

Note to readers: Passim indicates numerous mentions over the given range of pages.

accounting methods in Russia: accrual, 164–165; cash and accrual, 166–172; invoice, 159–161, 164; and tax evasion, 190
accrual accounting method: in Russia, 164–165, 166–172
Advisory Group on Tax Policy and Tax Administration (India), 113
AFIP (Federal Agency for Public Income, Argentina), 95
agriculture: in Argentina, 101; in China and India, 40–44, 50–51; in Kenya, 201–202, 208
alcohol tax: in India, 123–124; in Kenya, 202; in Korea, 226
amnesty: in Kenya, 209, 213
Armenia, 195n51
auditing: in Kenya, 206, 209–212
Automotive Vehicle Property Tax (IPVA, Brazil), 256, 258, 259
avoidance of taxes. See tax avoidance/evasion
Azerbaijan, 195n51
bank accounts and observability, 17
banking: in Argentina, 90, 93; in China and India, 39–40, 45, 49, 51
Banking Cash Transactions Tax (India), 114, 128
Belarus, 195n51
Brady Plan, 280
Brazilian Institute of Geography and Statistics (IBGE), 273–274
Bresser Plan, 279–280
Budget Rationalization Programme (Kenya), 199
budgetary spending limits: in China and India, 52–54
business income tax. See corporate income tax
CAG (Comptroller and Auditor General, India), 147–148
Canadian International Development Agency (CIDA), 148
capital flows and corrective taxation, 15
capital gains tax: in India, 114, 129; in Kenya, 208; in Korea, 221, 229, 233–234, 241, 249n9
capital goods tax: in Brazil, 269; in India, 43, 143; in Russia, 156, 168
Cardoso, Fernando Henrique, 289
cash accounting method: in Russia, 169–172
CBDT (Central Board of Direct Taxes, India), 148
CED (Customs and Excise Department, Kenya), 209
Central Board of Direct Taxes (CBDT, India), 148
Central Sales Tax Act (CST, India), 150n13
central taxes: in India, 120–123, 145–146
Central VAT (India): analysis, 120–124; country-to-local assignment, 149n8; in tax reform, 115–117, 146; and union excise duties, 139–143
central/state assignment. See country-to-local assignment
CenVAT. See Central VAT (India)
chaebols (large business groups, Kenya), 232, 238–239
Charter of Taxpayers’ Rights (Korea), 253n67
child and family benefits: in Argentina, 78, 87; in Kenya, 208; in Russia, 163, 175–176, 180
CIDA (Canadian International Development Agency), 148
CIDE (Contribution on Intervention in the Economic Domain, Brazil), 259
CIS. See Commonwealth of Independent States
CIT. See corporate income tax
COFINS (Contribution to Social Security Financing, Brazil), 258, 259, 269–270
Collor, Fernando, 280
Collor I and II Plans, 279–281
commodity taxes for redistribution, 12
Commonwealth of Independent States (CIS): borders, 172; defined, 193n2; membership, 195n51; Russian tax reform, 162
Companies Act (India), 126–127
compliance/noncompliance: in Argentina, 94–95, 102–104; in Brazil, 269; in India, 133–134, 147; in Kenya, 204, 206–207, 211–212, 214; in Korea, 225, 233, 237–238, 242–244. See also tax avoidance/evasion
Comptroller and Auditor General (CAG, India), 147–148
consumer taxes: in Argentina, 80–82
consumption tax: overview, 14; in India, 130–133, 146–147, 149n13; in Korea, 220, 226, 229, 241
Contribution on Intervention in the Economic Domain (CIDE, Brazil), 259
Contribution to Social Security Financing (COFINS, Brazil), 258, 259, 269–270
corruption: and observability, 15–17; in Russia, 183, 186–187
corruption-resistant tax structure: design of, 23–24; VAT and, 11–14
country-to-local assignment: in India, 110, 117–118, 120–124, 130–133, 149n8; in Korea, 223–224; in Russia, 157
CPMF (Provisional Contribution on Financial Transactions, Brazil), 256, 258, 270–271
crawling-peg exchange rate system, 280
credit card incentive: in Korea, 242–243
credit-invoice VAT: in Kenya, 204–207
credits: in China and India, 46; in Russian VAT, 168–169
Cruzado Plan, 278–280
CSLL (social contribution on net profits, Brazil), 256, 258
CST (Central Sales Tax Act, India), 150n13
Customs and Excise Department (CED, Kenya), 209
customs duties: in Argentina, 74, 102; in India, 116, 121–122, 129, 143–145, 148; in Kenya, 209, 212–213; in Korea, 220, 222–224, 227–228. See also import tax; tariffs
customs e-commerce gateway (ICEGATE, India), 148
Customs Electronic Data Interchange System (ICES, India), 148

debt finance: in China and India, 56–57
debt-equity ratio: in Korea, 241
deficit, historical, in Argentina, 63–68
destination basis of VAT: in India, 123, 131; in Russia, 162, 164, 172–174, 189
development and tax policy, 12
DGA (General Customs Bureau, Argentina), 102
DGI (General Tax Bureau, Argentina), 102
direct taxes: in Argentina, 68, 96, 104; in Brazil, 261, 272, 284–285, 290n8; in India, 111, 112–115, 119–123, 124–129, 133, 139, 147–148; in Korea, 230
disabled people: in Russia, 176–177
distortionary taxation, 19–21
distortions: in China and India, 44–45, 49–51
distribution of taxes: in Brazil, 272; in Korea, 228–229
Domestic Tax Department (DTD, Kenya), 209
Double Taxation Avoidance Agreement (DTAA, India), 129
duty-drawback schemes: in India, 129
earmarking: in Brazil, 259, 267–268, 270, 272; in India, 112; in Kenya, 212; in Korea, 222–224, 226–228, 245–246
ECINF (Brazil), 273–274
economic structure and tax policy, 11–12
education: in Argentina, 65, 68, 71–72; in China and India, 38, 52–56, 58–59; in India, 112, 126; in Kenya, 208; in Korea, 221–226, 228, 250n18; in Russia, 174–175, 179–180
EEE (Exempt-Exempt-Exempt system, India), 125, 150n10
EET (Exempt-Exempt-Tax system, India), 112, 125
emergency taxes: in Argentina, 84–86, 89–93
enterprise-profit tax: in Russia, 153
EPZs (export processing zones, Kenya), 208–209
equilibrium effects and VAT, 24–25
 evasion of taxes. See tax avoidance/evasion
Exempt-Exempt-Exempt system (EEE, India), 125, 150n10
Exempt-Exempt-Tax system (EET, India), 112, 125
exemptions: in Russian VAT, 174–182
exit of taxpayers as a public service incentive, 54–56
Expert Group on Taxation of Services (India), 117
export operations: in Korea, 250n21;
 Russian tax evasion, 189–190. See also international trade
export processing zones (EPZs, Kenya), 208–209
export tax: in Argentina, 67–68, 74, 77, 79, 82–83, 87, 93–95, 104; in Brazil, 259, 269–270; in China and India, 50; in India, 126; in Korea, 226; in Russia, 160–161, 163, 165. See also tariffs
external debt: in Brazil, 283
externalities in corrective taxation, 15
fairness and equity in Argentine tax policy, 97–101
family benefits. See child and family benefits
feasible taxes and tax policy, 12
Federal Agency for Public Income (AFIP, Argentina), 95
federal turnover tax: in Brazil, 270
federalism: in Argentina, 68–73
FGTS (Contributions to the Employment Compensation Fund, Brazil), 258, 259
Financial Operations Tax (IOF, Brazil), 257
FINSOCIAL (Fundo de Investimento Social, Brazil), 256
Fiscal Responsibility of Budget Management Act (India, 2003), 111
fly-by-night firms: in Russia, 186–189
foreign investment: in Korea, 242, 252n59
foreign ownership: in China and India, 47
fringe benefits: in India, defined, 150n11
fringe benefits tax: in India, 114, 127–128
GDP (gross domestic product): overview, 1–8
General Customs Bureau (DGA, Argentina), 102
General Tax Bureau (DGI, Argentina), 102
Georgia, 195n51
Gini coefficient: in Argentina, 83, 99, 100; in Korea, 228–229
Goods and Services Circulation Tax (ICMS, Brazil), 256, 258, 259, 269–270, 272
Goods and Services Tax (GST, India), 130–133
governmental structure: in China and India, 49–51, 56–57
gross domestic product (GDP): overview, 1–8
growth and VAT, 21
GST (Goods and Services Tax, India), 130–133
Harris-Todaro-Stiglitz migration equilibrium model, 28
health care: in Argentina, 65, 71, 81, 87; in Brazil, 256, 268, 270; in China and India, 52–54, 58; in India, 125, 149n9; in Korea, 250n18; in Russia, 178–179
heavy industry: in China and India, 39–40, 45
housing: in Russia, 180–181
IBGE (Brazilian Institute of Geography and Statistics), 273–274
ICEGATE (customs e-commerce gateway, India), 148
ICES (Customs Electronic Data Interchange System, India), 148
ICMS (Goods and Services Circulation Tax, Brazil), 256, 258, 259, 269–270, 272
II National Development Plan (II NDP, Brazil), 277
IMF (International Monetary Fund), 25–26, 159, 277
IMFL (India Made Foreign Liquor), 123–124
import operations. See international trade
import tax: overview, 23, 26–28, 31; in Argentina, 82, 104; in Brazil, 257–259, 262, 275; in China and India, 50–51; in India, 119, 139, 143–145, 146; in Kenya, 202, 203, 209, 211, 215–217; in Russia, 157–158, 160, 162, 173, 175–176, 179. See also customs duties; tariffs
income shifting: in Kenya, 214
income tax, 14
Income Tax Act (India), 113–114, 149n9
India. See also under China and India
India Made Foreign Liquor (IMFL), 123–124
indirect exports: in Korea, 250n21
Indirect Tax Enquiry Committee (India), 115
indirect taxes: in Argentina, 68, 80, 96; in Brazil, 261, 272, 284–285; in Brazil, defined, 290n8; in India, 111, 115–117, 118–123, 129–133, 143, 146–148; in Korea, 230
industrialized products tax (IPI, Brazil), 257, 259, 263, 269
inflation: in Brazil, 278–281; in Korea, 250n17; in Russia, 156, 168
inflationary tax: in Argentina, 64
informal economy: in Brazil, 273–274
inheritance and donation tax (ITCD, Brazil), 258, 259
input tax credit: in Korea, 235
interest rates: in China and India, 49; in Kenya, 212–213
International Monetary Fund (IMF), 25–26, 159, 277
international trade: in Brazil, 268–271, 277, 289; in China and India, 40, 41; in Russia, 162–163, 172–174, 189–190
investment incentives: in Korea, 251n33
invoice accounting method, 190
IOF (Financial Operations Tax, Brazil), 257
IPI (industrialized products tax, Brazil), 257, 259, 263, 269
IPTU (urban property tax, Brazil), 258, 260
IPVA (Automotive Vehicle Property Tax, Brazil), 256, 258, 259
ISS (municipal tax on services, Brazil), 258
ITCD (inheritance and donation tax, Brazil), 258, 259
IVC (sales and consignments tax, Brazil), 255–256
Kaliningrad, 163
Kelkar Task Force Report (India), 131, 143, 148
Kenya Institute for Public Policy Research and Analysis (KIPPRA), 211
Kenya Revenue Authority (KRA), 200, 205–206, 209–210
KIPPRA (Kenya Institute for Public Policy Research and Analysis), 211
Korea Stock Exchange, 226
Korean tax system, 220–254: overview, 220–223; basic structure, 223–228; after the financial crisis, 241–244; growth objectives, 229–230; summary table, 247–248; tax enforcement, 228–240
KOSDAQ, 250n24
KRA (Kenya Revenue Authority), 200, 205–206, 209–210
KTF. See Kelkar Task Force Report (India)
Kyrgyzstan, 195n51
land tax, 31
Large Taxpayer Office (LTO, Kenya), 209
liabilities in Russian VAT, 166–169, 185
liquor tax. See alcohol tax
local governments: in Argentina, 71–72; in China and India, 55
LTO (Large Taxpayer Office, Kenya), 209
Lula da Silva, Luiz Inácio, 289
Magadan, 161, 163
manufacturing: in China and India, 44
manufacturing state value-added tax (MANVAT, India), 115, 146–147
market distortion and corrective taxation, 14
medical expenses. See health care
mineral resources: in Brazil, 263–264
minimum alternate tax (MAT, India), 114, 126–127, 137–139
Ministry of Internal Affairs (Russia), 184
Ministry of Taxation (Russia), 184
mobility of taxpayers as a public service incentive, 54–56
ModVAT, 139
Moldavia, 195n51
money, Chinese aphorism, 40
Monotributo (self-employed tax), 78
municipal tax on services (ISS, Brazil), 258
National Securities Depository Ltd. (NSDL, India), 115, 148
National Tax Service (Korea), 243
NDP. See II National Development Plan (Brazil)
nonstate firms: in China and India, 40, 46
no-shirking wage equation, 33n20
NSDL (National Securities Depository Ltd., India), 115, 148
observability: in China and India, 47–48, 50; in corruption-resistant tax structures, 24; in Korea, 230–231, 253n65; in tax structures, 15–17
Octroi (India), 51, 124, 147
OECD (Organisation for Economic Co-operation and Development), 220, 264–266
OLTAS (Online Tax Accounting System, India), 148
one-night firms. See fly-by-night firms
Online Tax Accounting System (OLTAS, India), 148
Organisation for Economic Co-operation and Development (OECD), 220, 264–266
origin basis of VAT: in Russia, 173
PAN (permanent account number, India), 115, 134, 148
panchayats (local governments, India), 55
Pay As You Earn tax (PAYE, Kenya), 202–203, 207–209. See also personal income tax
payroll tax: in Argentina, 84; in Brazil, 272
penalties: in Kenya, 212–213
pension contributions: in Argentina, 65, 67–68, 77, 84, 88–89; in Brazil, 271; in India, 149n9; in Kenya, 208; in Korea, 246; in Russia, 174, 175. See also retirement; social security
per capita GDP: in China and India, 41
per capita income: in China and India, 39
permanent account number (PAN, India), 115, 134, 148
PIS (Social Integration Program, Brazil), 258, 259, 269
PIT. See personal income tax
postal system: in Kenya, 212
preferences: in India, direct taxes, 112–114; in India, indirect taxes, 129–130; in
Russian VAT, 174–182
presumptive tax: in Kenya, 206, 208, 214
Primakov, Evgeny, 161
private sector: in China and India, 53–54
productivity: in Argentina, 69–71
property tax: in Argentina, 84; in Brazil, 258, 260, 262; in India, 110, 124, 147; in
Korea, 220, 222–224, 229, 233–234, 246, 251n30
Provisional Contribution on Financial Transactions (CPMF, Brazil), 256, 258, 270–271
public debt: in Brazil, 279
public health: in Russia, 178–179
public services: in Argentina, 71–72, 74–75; in Brazil, 271; in China and India, 52–56; in
Russia, 174–182
public transportation: in Russia, 177–178
public utilities: in China and India, 52
Ramsey taxation, 20
Real Plan (Brazil), 261, 278, 281–283, 289
redistribution, 12
refunds: in Kenya, 211–212, 218n21
relief: in Kenya, 207–208, 214
research and development: in Russia, 179
resident tax: in Korea, 223
retirement: in Argentina, 87–89; in Brazil, 258, 273; in India, 113. See also pension contributions; social security
revenue sharing: in Argentina, 68–73; in Brazil, 264–268
revenue structure: in Brazil, 286–287; in Kenya, 200–204
sales and consignments tax (IVC, Brazil), 255–256
sales tax: in China and India, 46, 51; in India, 110, 117, 120, 123, 130–131, 140, 146; in Kenya, 199, 202; in Russia, 153
securities transactions tax: in Korea, 226
Security Transaction Tax (STT, India), 114, 128–129
seignorage, 282
self-employment: in Argentina, 78; in India, 149n12, 149n9; in Kenya, 208; in
Korea, 221, 223, 225, 231–233, 241–244, 252n47; in Russia, 162, 176–177
service sector: in China and India, 43, 50
service taxes: in Brazil, 260; in India, 116–117, 129–130
SEZs. See special economic zones (India)
Shapiro-Stiglitz efficiency wage model, 28
SIMPLES (Brazil), 269
SINTEGRA (Brazil), 272
SISCOMEX (Brazil), 272
small businesses: in Brazil, 269, 290n12; in China and India, 45; in Kenya, 208, 217n7; in Korea, 221, 226, 232–233, 238, 241–244; in Russia, 176–177; tax avoidance and, 16–17
SME. See small businesses
social contribution on net profits (CSLL, Brazil), 256, 258
Social Integration Program (PIS, Brazil), 258, 259, 269
social policy: and the Russian VAT, 174–182. See also public services
See also pension contributions; retirement
Soviet tax system, 153–154
special economic zones (SEZs): in India, 127; in Russia, 161, 163
stabilization plans: in Brazil, 278–280
state-owned firms: in China and India, 39–46 passim
state/provincial assignment. See country-to-local assignment
STT (Security Transaction Tax, India), 114, 128–129
surtaxes: in Korea, 222

Tadzhikistan, 195n51
Tanzi effect, 63, 105n10
tariffs: overview, 2–8, 16; in Brazil, 268, 289; in China and India, 41, 43, 45, 49, 58; in India, 116, 118, 122, 143–145, 146; in Kenya, 198, 202, 221, 228. See also customs duties; import tax; international trade
INDEX

305

tax categories: in Brazil, 262–263
tax deduction at source (TDS, India), 115, 133–134, 147–148
tax enforcement: overview, 4–7; in Brazil, 270; in China and India, 44, 47–48; in India, 147–148; in Kenya, 206; in Korea, 221–245 passim; in Russia, 155, 170–172, 181–184. See also tax administration
tax evasion. See tax avoidance/evasion
tax expenditures: in Argentina, 86–87, 94–98; in Korea, 251n31
tax filing: in Brazil, 272
Tax Information Network (TIN, India), 115, 134, 148
Tax Modernization Programme (TMP, Kenya), 199–200
tax policy and corruption, 11–14
tax reform: in Argentina, 76–79; in India, 146; in Russia, 161–165. See also Indian tax reform; Kenyan tax reform; under China and India
Tax Reform Committee (TRC, India), 111, 115
tax returns: in India, 111, 115, 132; in Kenya, 207, 213–214, 217n11, 218n15; in Korea, 234–235, 243–244; in Russia, 185–186
tax structures: admissibility of, 15–17; in China and India, 40–41, 42–44; corruption resistance, 23–24
tax theory: under Argentine federalism, 68–73; modern basis of, 14–15
tax-free zones. See special economic zones
tax-GDP ratio: in India, 118–120, 121–123
TDS (tax deduction at source, India), 115, 133–134, 147–148
Tienanmen demonstration (China), 46
TIN (Tax Information Network, India), 115, 134, 148
TMP (Tax Modernization Programme, Kenya), 199–200
TRC (Tax Reform Committee, India), 111, 115
turnover tax: in China and India, 51; in Russia, 153–154, 158
Ukraine, 195n1
unemployment: overview, 15, 22, 28–31, 33n20; in Argentina, 87, 89; in Brazil, 272; in China and India, 41; in Kenya, 201–202, 212
Unified Tax System (UTS, Kenya), 206
uniform tax, 31
union excise tax: in India, 139–143
urban property tax (IPTU, Brazil), 258, 260
urban wage equation, 34n21
user fees: in China and India, 53, 55
UTI Investors’ Services Ltd. (India), 115
UTS (Unified Tax System, Kenya), 206
value-added tax (VAT): overview, 11–13, 17–22, 26–28; in Argentina, 81; in Brazil, 258, 270; in China and India, 46, 50; destination basis, in India, 123, 131; destination basis, in Russia, 162, 164, 172–174, 189; in India, 111, 117–118, 123, 131–133; in Kenya, 204–206, 215–217; in Korea, 226–228, 235–237; origin basis, in Russia, 173; in Russia, 158–159. See also Russian VAT
Verão Plan, 279–280
verifiability: in China and India, 47–48
verification in corruption-resistant tax structures, 24
wealth tax: in Argentina, 84
window tax, 23
withholding: in Korea, 233, 252n57; and PAYE in Kenya, 207; self-employment, in Kenya, 208; and VAT in Kenya, 204–205, 215–217
World Trade Organization, 23
Yukos oil company (Russia), 185–186
zero-rating: in Brazil, 269; in India, 132, 150; in Kenya, 204, 214; in Korea, 235; in Russia, 163, 173–174, 191