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Wilhelmina F. Jashemski, Kathryn L. Gleason, Kim J. Hartswick, Amina-Aïcha Malek

Electronic Government and Electronic Participation H.J. Scholl,O. Glassey,M.F.W.H.A. Janssen,2016-08-30 ICT, e-government and electronic participation have become increasingly important in the public sector and the social sphere in recent years. This book presents 53 of the papers accepted for the dual IFIP EGOV-ePart conference 2016, which took place in Guimarães, Portugal, in September 2016. This conference, which consisted of five partially intersecting tracks, presented advances in the socio technological domain of the public sphere demonstrating cutting edge concepts, methods, and styles of investigation by multiple disciplines. The conference has been a premier academic forum for over 15 years and has a worldwide reputation as one of the top two conferences in the research domains of electronic, open and smart government, policy and electronic participation. The papers in this joint proceedings of the 2016 IFIP EGOV-ePart conference comprise accepted submissions from all categories and all tracks (with the exception of some 38 papers which are published separately). The book is divided into 9 sections: eParticipation, e-Government Evaluation, Open Data and Open Government, Governance, Smart Cities, e-Government Implementation and Adoption, Ph.D. Colloquium Papers, Posters, and Workshops. Offering a comprehensive overview of research and practice on electronic government and electronic participation, this book will be of interest to all those involved in the socio-technological domain of the public sphere.

Electronic Invoicing in Latin America Alberto Daniel Barreix, Raul Zambrano, Marcelo Pablo Costa, Álvaro Antônio da Silva Bahia, Edualdo Almeida de Jesus, Vinícius Pimentel de Freitas, Fernando Barraza, Nicolás Oliva, Mauro Andino, Alejandro Rasteletti, Carlos Drago, Gisella Cuentas, Maribel Paredes, Javier Pazos, Luis Canales, Rosana Campo, Leticia Castiñeira, Gustavo González, Juan Francisco Redondo, Aloisio Flávio Ferreira de Almeida, Karla Hernández, Juan Robalino, José Ramírez, João Pedro Anjos Andrade, Noémia Rodrigues Gonçalves, Servicio de Administración Tributaria, 2018-03-21 The electronic invoicing (EI) of taxes is one of Latin America's contributions to international taxation in support of the fight against evasion, global efforts towards tax transparency, and the digitization of tax administrations (TAs). Initially, EI was conceived as an instrument of documentary control over the invoicing process, so as to avert both the omission of sales and the inclusion of false purchases. The original idea was extended to other areas of tax control, such as payroll, goods in transit, and new services such as factoring. To some extent, EI can be regarded as the start of the process of digitizing the TAs in the broad sense. This publication addresses the pioneering experience of EI in Latin America, from its implementation to its extensions and impact on tax collection.

Brazil: Tax Expenditure Rationalization Within Broader Tax Reform Maria Delgado Coelho,2021-09-24 The excessive complexity and burden of the Brazilian tax system, riddled by cumulative indirect taxes and heavy payroll contributions, have led to an accumulation of fiscal incentives aimed at reducing its burden on taxpayers and productive activities. Federal and subnational tax expenditures currently stand at over 5 percent of GDP. Rationalizing them can only be comprehensively feasible in the context of a broader sequenced tax reform, and could reduce resource misallocation and income inequality, as well as provide new revenues.

<u>Digital Revolutions in Public Finance</u> Mr.Sanjeev Gupta,Mr.Michael Keen,Ms.Alpa Shah,Ms.Genevieve Verdier,2017-11-01 Digitization promises to reshape fiscal policy by transforming how governments collect, process, share, and act on information. More and higher-quality information can improve not only policy design for tax and spending, but also systems for their management, including tax administration and compliance, delivery of public services, administration of social programs, public financial management, and more. Countries must chart their own paths to effectively balance the potential benefits against the risks and challenges, including institutional and capacity constraints, privacy concerns, and new avenues for fraud and evasion. Support for this book and the conference on which it is based was provided by the Bill and Melinda Gates Foundation "Click Download on the top right corner for your free copy...

Why People Pay Taxes Joel Slemrod, 1992 Experts discuss strategies for curtailing tax evasion

Export Pioneers in Latin America Charles F. Sabel,2012 Why do some export activities succeed while others fail? Here, research teams analyze export endeavors in Latin American countries to learn how export pioneers are born and jump-start a process leading to economic transformation. Case studies range from blueberries in Argentina and flowers in Colombia to aircraft in Brazil and software in Uruguay.

Promessas Não Cumpridas Inter-American Dialogue (Organization), Catalina Botero, Laura Chinchilla, Ana Covarrubis, Augusto de la Torre, Alain Ize, Andrés Malamud, George Gray Molina, Robert Muggah, 2019 The volume takes a broad view of recent social, political, and economic developments in Latin America. It contains six essays, focused on salient and cross-cutting themes, that try to construct a thread or narrative about the highly diverse region, highlighting its main idiosyncrasies and analyzing where it might be headed in coming years. While the essays recognize considerable advances, they also point out setbacks and missed opportunities that have stood in the way of sustained progress. Strengthening state capacity emerges as a significant challenge.

Translational Medicine Joy A. Cavagnaro, Mary Ellen Cosenza, 2021-11-26 Translational Medicine: Optimizing Preclinical Safety Evaluation of Biopharmaceuticals provides scientists responsible for the translation of novel biopharmaceuticals into clinical trials with a better understanding of how to navigate the obstacles that keep innovative medical research discoveries from becoming new therapies or even making it to clinical trials. The book includes sections on protein-based therapeutics, modified proteins, oligonucleotide-based therapies, monoional antibodies, antibody-drug conjugates, gene and cell-based therapies, gene-modified cell-based therapies, combination products, and therapeutic vaccines. Best practices are defined for efficient discovery research to facilitate a science-based, efficient, and predictive preclinical development program to ensure clinical efficacy and safety. Key Features: Defines best practices for leveraging of discovery research to facilitate a development program Includes general principles, animal models, biomarkers, preclinical toxicology testing paradigms, and practical applications Discusses rare diseases Discusses What-Why-When-How highlighting different considerations based upon product attributes. Includes special considerations for rare diseases About the Editors Joy A. Cavagnaro is an internationally recognized expert in preclinical development and regulatory strategy with an emphasis on genetic medicines.. Her 40-year career spans academia, government (FDA), and the CRO and biotech industries. She was awarded the 2019 Arnold J Lehman Award from the Society of Toxicology for introducing the concept of science-based, case-by-case approach to preclinical safety evaluation, which became the foundation of ICH S6. She currently serves on scientific advisory boards for advocacy groups and companies and consults and lectures in the area of preclinical development of novel therapies. Mary Ellen Cosenza is a regulatory toxicology consultant with over 30 years of senior leadership

<u>Taxation and the Peer-to-Peer Economy</u> Aqib Aslam,Ms.Alpa Shah,2017-08-08 The growth of the peer-to-peer (P2P) economy over the last decade has captivated both stock markets and policymakers alike. While the means for transacting might be different to existing firm structures—with the emergence of digital platforms that connect individual buyers and sellers directly—the tax behavior of individuals operating in this new economy are very familiar. What is clear is that while the P2P economy has potentially exacerbated existing policy, administrative, and revenue-mobilization challenges associated with small business taxation—such as the choice of the tax base and how to set tax thresholds—, the technology behind P2P platforms presents a valuable

opportunity to eventually solve them.

Reducing Inequalities Rémi Genevey,R. K. Pachauri,Laurence Tubiana,2013-01-01 The reduction of inequalities within and between countries stands as a policy goal, and deserves to take centre stage in the design of the Sustainable Development Goals agreed during the Rio+20 Summit in 2012. The 2013 edition of A Planet for Life represents a unique international initiative grounded on conceptual and strategic thinking, and â€" most importantly â€" empirical experiments, conducted on five continents and touching on multiple realities. This unprecedented collection of works proposes a solid empirical approach, rather than an ideological one, to inform future debate. The case studies collected in this volume demonstrate the complexity of the new systems required to accommodate each country's specific economic, political and cultural realities. These systems combine technical, financial, legal, fiscal and organizational elements with a great deal of applied expertise, and are articulated within a clear, well-understood, growth- and job-generating development strategy. Inequality reduction does not occur by decree; neither does it automatically arise through economic growth, nor through policies that equalize incomes downward via ill conceived fiscal policies. Inequality reduction involves a collaborative effort that must motivate all concerned parties, one that constitutes a genuine political and social innovation, and one that often runs counter to prevailing political and economic forces.

Current Challenges in Revenue Mobilization - Improving Tax Compliance International Monetary Fund, 2015-01-29 This paper addresses core challenges that all tax administrations face in dealing with noncompliance—which are now receiving renewed attention. Long a priority in developing countries, assuring strong compliance has acquired greater priority in countries facing intensified revenue needs, and is critical for fairness and statebuilding. Series: Policy Papers

Transparent Governance in an Age of Abundance Juan Cruz Vieyra, Malaika Masson, Martin Walter, Juan Carlos Quiroz, Michael Ross, Heather A. Lowe, Rhea Brathwaite, María José Jarquín, Jordan Kyle, Tira Greene, Mark Regis, Diego Arisi, Martín Ardanaz, Lenin Balza, Ramón Espinasa, Raul Alberto Jimenez Mori, Pablo Valverde Martínez, 2014-10-31 During the last decade, the Latin American and Caribbean region has experienced unprecedented natural resources abundance. This book highlights how transparency can help realize the benefits and reduce negative externalities associated with the extractive industries in the region. A central message is that high-quality and well-managed information is critical to ensure the transparent and effective governance of the sector. The insights from experiences in the region can help policymakers design and implement effective regulatory reforms and adopt international standards that contribute to this goal. This is particularly important at a time when the recent boom experienced by extractives in the region may be coming to an end.

Brazil in the 1990s Renato Baumann Neves, 2002-03-20 The 1990s represented for several Latin American countries, Brazil in particular, a remarkable period. New international scenario and changes in the traditional way of economic policymaking have led to an unprecedented economic environment, with low inflation rates, broader access to imported goods and reduced interference from the State, among other characteristics. By the end of such a unique period the Economic Commission for Latin America and the Caribbean (ECLAC), a United Nations agency, sponsored a regionwide project of growth and equity in Latin America in the 1990s, as an effort to improve the knowledge of the economic reforms undertaken in Latin America during that decade. This book presents the main results of the project for the Brazilian economy, with systematic information and analysis of several aspects of those unprecedented changes. The works published here were made by well-known Brazilian experts, several of them with previous high-ranking experience in the public sector.

The Detection of Foreign Bribery OECD,2017-12-12 The OECD Anti-Bribery Convention focuses on enforcement through the criminalisation of foreign bribery but it is multidisciplinary and includes key requirements to combat money laundering, accounting fraud, and tax evasion connected to foreign bribery. The first step, however, in enforcing foreign bribery and related offences is effective detection. This study looks at the primary sources of detection for the foreign bribery offence and the role that certain public agencies and private sector actors can play in uncovering this crime. It examines the practices developed in different sectors and countries which have led to the successful detection of foreign bribery with a view to sharing good practices and improving countries' capacity to detect and ultimately step-up efforts against transnational bribery. The study covers a wide range of potential sources for detecting foreign bribery: self-reporting; whistleblowers and whistleblower protection; confidential informants and cooperating witnesses; media and investigative journalism; tax authorities; financial intelligence units; other government agencies; criminal and other legal proceedings; international co-operation and professional advisers.

Coffee Biotechnology and Quality T. Sera, C.R. Soccol, A. Pandey, S. Roussos, 2013-04-17 Coffee Biotechnology and Quality is a comprehensive volume containing 45 specialised chapters by internationally recognised experts. The book aims to provide a guide for those wishing to learn about recent advances in coffee cultivation and post-harvest technology. It provides a quantitative and rational approach to the major areas of coffee research, including breeding and cloning, tissue culture and genetics, pest control, post-harvest technology and bioconversion of coffee industry residues into commercially valuable products. The chapters review recent experimental work, allowing a conceptual framework for future research to be identified and developed. The book will be of interest to researchers and students involved in any area of coffee research. Consequently, plant breeders, microbiologists, biotechnologists and biochemical engineers will find the book to be a unique and invaluable guide.

Governing the Metropolis Eduardo Rojas, Juan R. Cuadrado Roura, Jose Miguel Fernandez Guell, 2008 This book explores key metropolitan management issues, presents practical principles of good governance as they apply to the metropolis, and unfolds cases of institutional and programmatic arrangements to tackle such issues.

The Democracy Sourcebook Robert A. Dahl, Ian Shapiro, Jose Antonio Cheibub, 2003-08-15 The Democracy Sourcebook offers a collection of classic writings and contemporary scholarship on democracy, creating a book that can be used by undergraduate and graduate students in a wide variety of courses, including American politics, international relations, comparative politics, and political philosophy. The editors have chosen substantial excerpts from the essential theorists of the past, including Jean-Jacques Rousseau, John Stuart Mill, Alexis de Tocqueville, and the authors of The Federalist Papers; they place them side by side with the work of such influential modern scholars as Joseph Schumpeter, Adam Przeworski, Seymour Martin Lipset, Samuel P. Huntington, Ronald Dworkin, and Amartya Sen. The book is divided into nine self-contained chapters: Defining Democracy, which discusses procedural, deliberative, and substantive democracy; Sources of Democracy, on why democracy exists in some countries and not in others; Democracy, Culture, and Society, about cultural and sociological preconditions for democracy; Democracy and Constitutionalism, which focuses on the importance of independent courts and a bill of rights; Presidentialism versus Parliamentarianism; Representation, discussing which is the fairest system of democratic accountability; Interest Groups; Democracy's Effects, an examination of the effect of democracy on economic growth and social inequality; and finally, Democracy and the Global Order discusses the effects of democracy on international relations, including the propensity for war and the erosion of national sovereignty by transnational forces.

Ethnopharmacology of Wild Plants Mahendra Rai, Shandesh Bhattarai, Chistiane M Feitosa, 2022-08-29 Wild plants signify a vital health and economic constituent of biodiversity. In recent years, research interest on wild plants has increased. This book contains valuable information on wild plants and their ethnopharmacological properties.

More Than Chattel David Barry Gaspar, Darlene Clark Hine, 1996-04-22 Essays exploring Black women's experiences with slavery in the Americas. Gender was a decisive force in shaping slave

society. Slave men's experiences differed from those of slave women, who were exploited both in reproductive as well as productive capacities. The women did not figure prominently in revolts, because they engaged in less confrontational resistance, emphasizing creative struggle to survive dehumanization and abuse. The contributors are Hilary Beckles, Barbara Bush, Cheryl Ann Cody, David Barry Gaspar, David P. Geggus, Virginia Meacham Gould, Mary Karasch, Wilma King, Bernard Moitt, Celia E. Naylor-Ojurongbe, Robert A. Olwell, Claire Robertson, Robert W. Slenes, Susan M. Socolow, Richard H. Steckel, and Brenda E. Stevenson. "A much-needed volume on a neglected topic of great interest to scholars of women, slavery, and African American history. Its broad comparative framework makes it all the more important, for it offers the basis for evaluating similarities and contrasts in the role of gender in different slave societies. . . . [This] will be required reading for students all of the American South, women's history, and African American studies." —Drew Gilpin Faust, Annenberg Professor of History, University of Pennsylvania

Gardens of the Roman Empire Wilhelmina F. Jashemski, Kathryn L. Gleason, Kim J. Hartswick, Amina-Aïcha Malek, 2017-12-28 In Gardens of the Roman Empire, the pioneering archaeologist Wilhelmina F. Jashemski sets out to examine the role of ancient Roman gardens in daily life throughout the empire. This study, therefore, includes for the first time, archaeological, literary, and artistic evidence about ancient Roman gardens across the entire Roman Empire from Britain to Arabia. Through well-illustrated essays by leading scholars in the field, various types of gardens are examined, from how Romans actually created their gardens to the experience of gardens as revealed in literature and art. Demonstrating the central role and value of gardens in Roman civilization, Jashemski and a distinguished, international team of contributors have created a landmark reference work that will serve as the foundation for future scholarship on this topic. An accompanying digital catalogue will be made available at: www.gardensoftheromanempire.org.

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