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many countries face the challenge of raising additional tax revenues without hurting economic growth comprehensive cross country information on the revenue impact of tax policy changes can thus support informed decision making on viable reforms we assess the likely revenue impact of various tax policy changes based on a sample of 21 advanced and emerging market economies using granular information from the imf tax policy reform database v 4 0 our findings suggest that the revenue yield of a tax policy change varies significantly depending on the tax instrument adopted e g vat or personal income tax and the nature of the change i e rate base for example in our sample base broadening changes to personal and corporate income taxes as well as to excise and property taxes have generally a more significant and long lasting revenue yields than rate changes by contrast rate changes appear to have a relatively more significant revenue impact in the case of vat and social security contributions we also observe an asymmetry in the revenue impact of most tax policy measures when controlling for the direction of tax changes i e its significance varies depending on whether taxes are increased or decreased while our results are based on qualitative information of tax policy changes i e dummy variables the revenue yields of rate measures are not materially differentia 2023-01-03

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of the questions you will almost certainly be asked along with the answers that interviewers want to hear from the basic q a to the advanced technical analyses and case studies this guide will reinforce your knowledge and give you the confidence to handle anything they can throw at you you will receive an expert synopsis of the major points you need to know to ensure your understanding and ability to handle the multitude of guestions in each area double check your conceptual grasp of core finance topics plan your responses to common technical and analysis questions understand how to analyze and solve technical analyses and cases gain insight into what interviewers want to hear from potential hires become the candidate they can t turn away you ve positioned yourself as a competitive candidate and the right job right now can chart your entire career s trajectory now vou just have to win the recruiting race the complete technical interview guide to investment banking is the ultimate preparation guide to getting the job you want

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