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Progressive and Regressive Taxation
in Latin America: An Overview

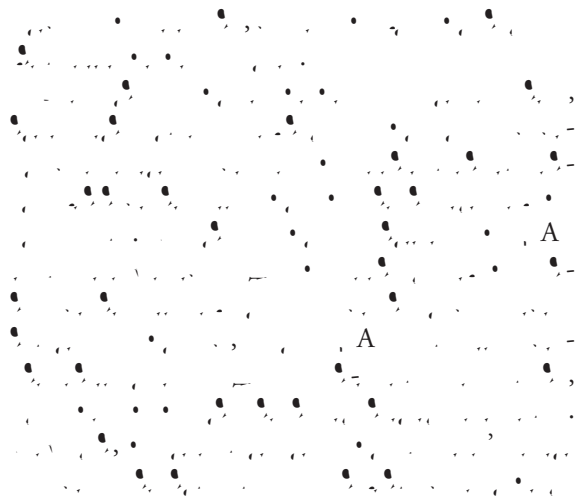
Progressive and Regressive Taxation in Latin America: An Overview

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Abstract
This paper provides an overview of the tax systems in Latin America. It starts by defining progressive and regressive taxation. It then discusses the tax systems in Latin America, focusing on the income tax and the consumption tax. The paper concludes by discussing the challenges facing the tax systems in Latin America.

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