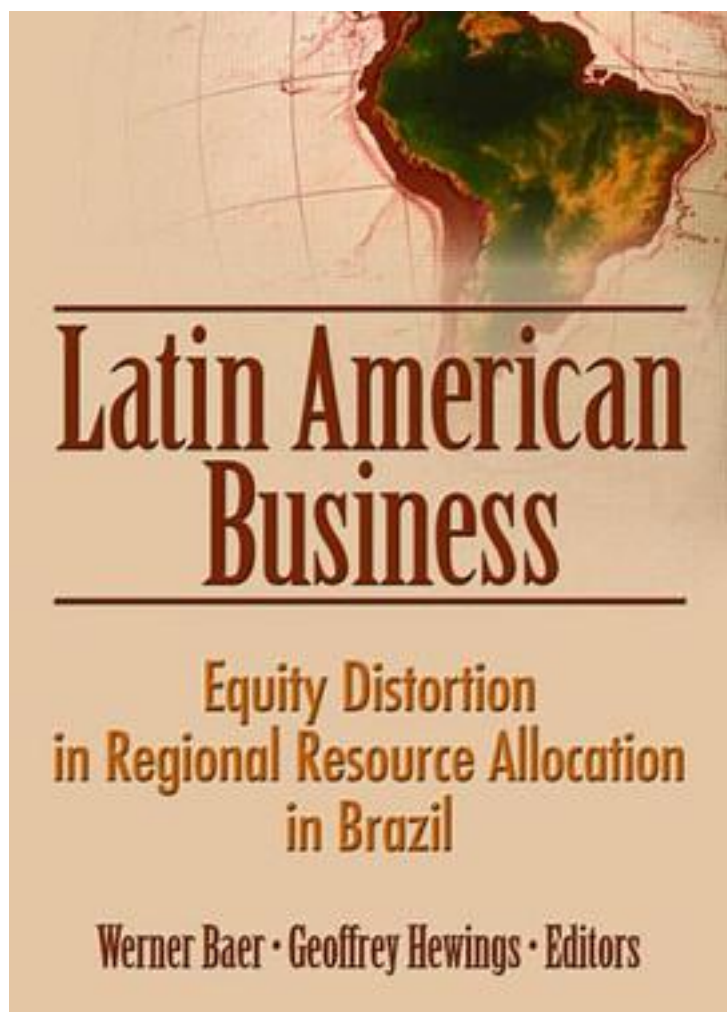


Latin American Business



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Examine the costs and benefits of fiscal "wars" between Brazilian statesLatin American

Business examines Brazil's use of fiscal incentives to attract investors to help remedy disparities in the country's regional distribution of income. Since the 1990s, individual Brazilian states have taken the initiative in trying to lure domestic and foreign firms to locate within their borders, targeting the automotive industry, textiles, and shoe production. But their efforts have led to mixed results and questions about whether these fiscal wars have been legitimate attempts at regional economic development or simply a distortion in the allocation of resources. This insightful collection of case studies and essays sheds considerable light on the issue. For several generations, the notion has been debated both in advanced industrial countries and in developing countries that regional differences in income will gradually be eliminated as poor regions (where money is scarce but labor is not) benefit from the inflow of investments. In reality, this has rarely happened; Latin American Business examines why that has been the case in Brazil. The book's contributors fuel this continuing debate, analyzing topics that include Bahia's efforts to attract a Ford plant, the Mercedes-Benz project in Juiz de Fora, the case of Renault in Parana, fiscal incentive programs in Pernambuco, and the tax incentive policies of Ceara. Latin American Business includes: an evaluation of the costs and benefits of federal and state incentives given to Ford Motor Company to attract a plant in Bahia an analysis of the use of state and municipal incentives by the state of Minas Gerais in dealing with Mercedes-Benz Corporation a look at Parana's agreement with Renault and the degree to which it has created jobs and attracted other investments an examination of structural changes in the Brazilian automotive industry a look at the Brazilian automotive industry in the 1990s an evaluation of the results of Pernambuco's fiscal incentives program from 1996 to 2003 a discussion of the economic logic for tax incentives a look at the economic effects of regional tax incentives and much more Latin American Business is an essential resource for academics, business practitioners, public policymakers, and anyone working in the international development community.

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