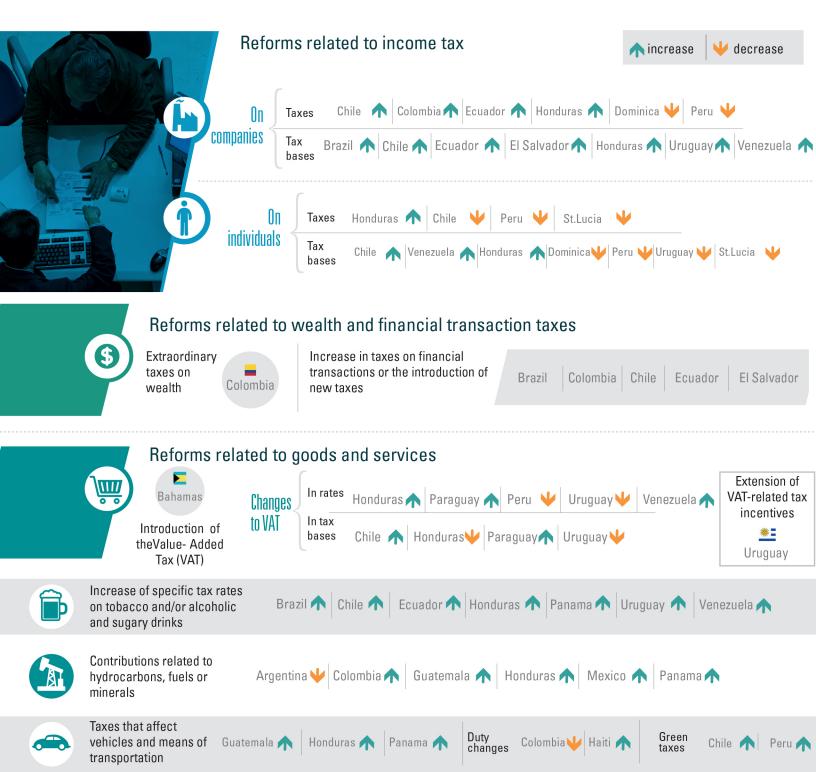
## TAX REFORMS

Fiscal policy can be a powerful instrument for income redistribution, which is key to inclusive development, according to the Economic Commission for Latin America and the Caribbean (ECLAC). We present here which countries in the region have made tax reforms and in what areas, in 2014 and the first half of 2015.

Tax avoidance and evasion should be fought off, preferential treatments

reduced and taxation over capital

income strengthtened.



Tax policies must

investment and

promote productive

innovation in SMEs.

ECLAC declares that tax

systems must contribute to

equality of rights in the region.