



**The 8<sup>th</sup> NOLAN Conference**  
**“Struggles over resources in Latin America”**  
University of Helsinki, June 11-13, 2015

**E1. Inequality and fiscal policy during and after the commodity boom in Latin America.**

In the last decade Latin America was able to take advantage of the unprecedented increase of global commodity prices, increasing their revenues due to the export of minerals, energy resources or agricultural products. These positive dynamics in public finance led to major efforts of redistribution via transfers. Overall, such transfers had a positive effect on the reduction of socio-economic inequality in Latin America. However, inequality levels are still very high in most Latin American countries; in particular, in the areas of tax policy and fiscal federalism inequality-reducing policies were less evident.

This panel will weave together research on two fundamental themes, which together explore the connection among fiscal policy, revenues of natural resources and inequality:

- The limits of re-distribution, especially via the tax channel. One aim is to explore the forms how the unprecedented resources have determined the configuration of tax systems in the region, perpetuating systems that are at odds with redistribution. In particular, it aims to discuss the discursive and policy resistance to pro-distributive tax reforms in order to understand the historical inability to tax the elite and the reproduction of socio-economic inequality across the region.
- Increased commodity revenues as cause of new dynamics of state reconfiguration and conflicts about the distribution and use of these revenues within nations and among various subnational units. In particular, it aims to discuss how governments at different levels react to the challenges posed by these new revenues, indicating different dynamics in fiscal federalism with important implications for territorial disparities.

**Chairs:** Constantin Groll (Desigualdades.net) & María Fernanda Valdés (Freie Universität Berlin)