

Improving Tax Administration In Developing Countries

Tax Administration in Developing Countries

Mr. Charles Y. Mansfield 1987-06-01 This paper examines the role of tax administration in developing countries from an economic perspective. The traditional separation of tax policy and tax administration in the literature is shown to break down in developing countries, where tax administrators decide in what manner complicated tax legislation should actually be applied. After surveying economic literature dealing with tax administration, the paper offers guidelines on how tax administrators can help implement more efficient and equitable tax systems.

Tax Compliance and Tax Morale Benno Torgler 2007-01-01 The book will be of considerable assistance to students and other researchers working in the area of compliance behaviour, or more generally, in the area of designing empirical studies. Margaret McKerchar, The British Accounting Review Torgler's book is a valuable contribution to the tax field, especially as it pioneers research into tax morale that is in its infancy and helps redress the US domination of the tax-compliance literature. It places econometric analysis where it rightly belongs as the supporting act, not the main feature! and takes a holistic approach in attempting to explain the complex area of human behaviour that tax compliance involves, whatever the country. Jeff Pope, Agenda Benno Torgler has written an exciting and important book. His careful and imaginative use of survey and experimental data explores important behavioral and institutional dimensions of tax policy and administration that have been too long neglected. The book provides a thorough exposition of what we now know about these issues as well as a rich menu of suggestions about how to do empirical research on the relation between citizens and states and how to build social capital through rethinking how states tax their citizens. Richard M. Bird, University of Toronto, Canada The question of why citizens pay their taxes has attracted increased attention in the tax compliance

literature of late. In this book, Benno Torgler considers the evidence that suggests that enforcement efforts cannot fully explain the high degree of tax compliance within society. To attempt to resolve this puzzle, numerous researchers have argued that citizens' attitudes towards paying taxes (defined as tax morale) help to explain the high degree of compliance. Yet most have treated tax morale itself as a black box, failing to discuss the issues influencing it. This unique volume provides important new insights into the factors that shape the emergence and maintenance of citizens' willingness to cooperate with tax legislations in different societies. Distinctive in its examination of citizen tax morale and tax compliance, this book will be of great interest to academics, researchers and students concerned with economics, political science, sociology, social psychology and accounting. It will also appeal to policymakers and practitioners.

International Tax Administration Jonathan Mendel 2010 "The biennial tax administration conference held by ATAX ... ninth conference was held in Sydney in April 2010 This edited volume of papers from the conference is organized into the three key themes of the conference ..."--Back cover.

[Building Tax Culture, Compliance and Citizenship A Global Source Book on Taxpayer Education, Second Edition](#) OECD 2021-11-24 Widespread voluntary tax compliance plays a significant role in countries' efforts to raise the revenues necessary to achieve Sustainable Development Goals. As part of this process, governments are increasingly reaching out to taxpayers - current and future - to teach, communicate and assist them in order to foster a "culture of compliance" based on rights and responsibilities, in which citizens see paying taxes as an integral aspect of their relationship with their government.

Tax Reform in Developing Countries Wayne R. Thirsk 1997 Tax Reform in Developing Countries carefully examines the experience of eight developing countries that have undergone -- and in some instances are still undergoing --

significant and comprehensive tax reform. The countries are Bolivia, Colombia, Indonesia, Jamaica, Korea, Mexico, Morocco, and Turkey. It draws on their experiences to find lessons learned and to see how they may be applied to other countries on the road to tax reform. Equal attention is given to the process of tax reform, how it is implemented, and the substance or results of reform efforts. Throughout, the focus is on the practical rather than the theoretical aspects of tax reform.

Improving Resource Mobilization in Developing Countries and Transition Economies

2002 This publication summarises the papers presented at a conference held in Canada in October 2000 and attended by representatives from over 30 countries, mainly from the public sector. A wide range of tax administration issues are discussed, including its role in resource mobilisation; tax policy, administration and reform; the management of revenue administration; as well as electronic commerce and the challenge for tax administrations. The conference focused on the development of strategies to enhance tax policy administration in developing countries and transition economies.

Tax Administration and Firm Performance

Ms.Era Dabla-Norris 2017-04-14 Tax compliance costs tend to be disproportionately higher for small and young businesses. This paper examines how the quality of tax administration affects firm performance for a large sample of firms in emerging market and developing economies. We construct a novel, internationally comparable, and multidimensional index of tax administration quality (the TAQI) using information from the Tax Administration Diagnostic Assessment Tool. We show that better tax administration attenuates the productivity gap of small and young firms relative to larger and older firms, a result that is robust to controlling for other aspects of tax policy and of economic governance, alternative definitions of small and young firms, and measures of the quality of tax administration. From a policy perspective, we provide evidence that countries can reap growth and productivity dividends from improvements in tax administration that lower compliance costs faced by firms.

Taxation in Developing Countries Roger Gordon 2010-07-05 Taxes are a crucial policy issue, especially in developing countries. Just recently, proposals to raise middle-class taxes toppled the Bolivian government, and plans to extend or increase the value-added tax caused political unrest in Ecuador and Mexico. Despite the impact of tax policy on developing countries, a comprehensive study has yet to be written. Treating Argentina, Brazil, India, Kenya, Korea, and Russia as key case studies, this volume outlines the major aspects of current tax codes and explores their economic and political implications. Examples of both the poorest and wealthiest developing countries, Argentina, Brazil, India, Kenya, Korea, and Russia uniquely demonstrate the diverse fiscal problems of tax reform. Each economy relies heavily on indirect and corporate income taxes, though recently some have reduced their tariff rates and have switched from excise to value-added taxes. There is a large, informal economy in most of these countries, and tax evasion by firms is a significant concern. As a result, tax revenue remains low, even though rates are as high as those in developed economies. Also, unconventional methods to collect revenue have been implemented, including bank debit taxes, state ownership of firms, and implicit taxes on individuals in the informal sector. Exploring these and other concerns, as well as changes in tax law, administration, and fiscal pressures, this comprehensive anthology clarifies the current landscape of tax administration and the economic future of the world's poorer economies.

Managing Income Tax Compliance through Self-Assessment

Andrew Okello 2014-03-11 Modern tax administrations seek to optimize tax collections while minimizing administration costs and taxpayer compliance costs. Experience shows that voluntary compliance is best achieved through a system of self-assessment. Many tax administrations have introduced self-assessment principles in the income tax law but the legal authority is not being consistently applied. They continue to rely heavily on "desk" auditing a majority of tax returns, while risk management practices remain largely underdeveloped and/or underutilized. There is also plenty of opportunity in many countries to

enhance the design and delivery of client-focused taxpayer service programs, and better engage with the private sector and other stakeholders.

Designing Performance Robert Taliercio 2004 "During the past decade, diverse developing countries have introduced radical reforms in their collection of taxes. In more than 15 countries, traditional tax departments have been granted the status of semiautonomous revenue authorities (ARAs), which are designed with a number of autonomy-enhancing features, including self-financing mechanisms, boards of directors with high-ranking public and private sector representatives, and sui generis personnel systems. Taliercio addresses gaps in the public management and tax administration literatures by closely examining ARA reforms in Kenya, Mexico, Peru, South Africa, Uganda, and Venezuela from their inception to the early 2000s. Using the comparative case study method, he tackles three questions. First, what has motivated the wave of ARA reforms over the past decade? The author argues that from a public management perspective, reformers intended to use autonomy to enhance bureaucratic performance in low-capacity public sectors. Second, is there a connection between autonomy and performance? Focusing on revenue collection, compliance management, taxpayer services, human resource management, and administrative costs, the author suggests that autonomy is associated with higher levels of performance. He also makes the case that higher levels of autonomy are associated with higher levels of performance. Third, if there is a connection between autonomy and performance, which specific design features matter most and why? In spite of the popularity of the ARA reform, there is no consensus on best practice in organizational design. The author offers hypotheses based on the cases about why certain designs work better than others, and makes specific recommendations for the next generation of ARA reforms. This paper a product of the Poverty Reduction and Economic Management Sector Department, East Asia and Pacific Region is part of a larger effort in the Bank to understand under what conditions public sector performance improves"--World Bank web site. index show.

Tax Administration 2021 Comparative Information on OECD and other Advanced and Emerging Economies OECD 2021-09-15

This report is the ninth edition of the OECD's Tax Administration Series. It provides internationally comparative data on aspects of tax systems and their administration in 59 advanced and emerging economies.

Tax Policy in Developing Countries Javad Khalilzadeh-Shirazi 1991-01-01 World Bank Technical Paper No. 140. Also available: Volume 1 (ISBN 0-8213-1843-8) Stock No. 11843; Volume 3 (ISBN 0-8213-1845-4) Stock No. 11845. Provides state-of-the-art guidance and information on the procedural requirements and practical aspects of environmental assessment in various sector- and location-specific contexts. Three volumes also available in Arabic: Volume 1 (ISBN 0-8213-3523-5) Stock No. 13523; Volume 2 (ISBN 0-8213-3617-7) Stock No. 13617; Volume 3 (ISBN 0-8213-3618-5) Stock No. 13618.

Tax Systems and Tax Reforms in South and East Asia Luigi Bernardi 2007-01-24

This book examines the present status, recent tax reforms and planned tax policies in some South and East Asia countries since the 1990s. The evidence is presented in a user friendly manner, but at the same time uses technically sophisticated methods. The main countries studied are China, India, Japan, Malaysia, South Korea and Thailand. It is unique for being the first systematic treatment of the topic: hitherto, the information available has been widely dispersed and difficult to access. It should prove to be a natural companion to two previous books on taxation published by Routledge and also edited by Luigi Bernardi.

Tax Systems Joel Slemrod 2013-12-13 An approach to taxation that goes beyond an emphasis on tax rates to consider such aspects as administration, compliance, and remittance. Despite its theoretical elegance, the standard optimal tax model has significant limitations. In this book, Joel Slemrod and Christian Gillitzer argue that tax analysis must move beyond the emphasis on optimal tax rates and bases to consider such aspects of taxation as administration, compliance, and remittance. Slemrod and Gillitzer explore what they term a tax-systems approach, which takes tax evasion

seriously; revisits the issue of remittance, or who writes the check to cover tax liability (employer or employee, retailer or consumer); incorporates administrative and compliance costs; recognizes a range of behavioral responses to tax rates; considers nonstandard instruments, including tax base breadth and enforcement effort; and acknowledges that tighter enforcement is sometimes a more socially desirable way to raise revenue than an increase in statutory tax rates. Policy makers, Slemrod and Gillitzer argue, would be well advised to recognize the interrelationship of tax rates, bases, enforcement, and administration, and acknowledge that tax policy is really tax-systems policy.

Tax Farming Mr. Peter Stella 1992-09-01

Systemic tax administration problems in many developing countries have led to a search for radical solutions. One such proposed solution is tax farming. Tax farming is a system wherein the right to collect taxes is auctioned off to the highest bidder. An analysis of the historical experience with tax farming shows that its purported administrative efficiency is largely illusory. While certain aspects of tax administration may be suitable for privatization, the classic form of tax farming would appear to have little attraction for a modern state concerned with justice and equity.

Improving Tax Administration in Developing Countries Richard Miller Bird 1992-09-15

"Taxation, like politics, is the art of the possible - yet most public finance texts ignore the critical role played by tax administration in restoring macroeconomic balance and promoting equity and efficiency. This volume fills a gap in the literature by linking tax policy and tax administration reform and exploring ways to improve taxpayer compliance. The papers included in the volume were prepared for a symposium sponsored by the Instituto de Estudios Fiscales of the Ministry of Finance of Spain. The editors are authorities on tax policy and administration and have published extensively on tax issues."--P. [4] of cover.

Current Challenges in Revenue Mobilization -

Improving Tax Compliance International

Monetary Fund 2015-01-29 This paper addresses core challenges that all tax administrations face in dealing with noncompliance—which are now

receiving renewed attention. Long a priority in developing countries, assuring strong compliance has acquired greater priority in countries facing intensified revenue needs, and is critical for fairness and statebuilding. Series: Policy Papers

Taxing Africa Mick Moore 2018-07-15 Taxation

has been seen as the domain of charisma-free accountants, lawyers and number crunchers - an unlikely place to encounter big societal questions about democracy, equity or good governance. Yet it is exactly these issues that pervade conversations about taxation among policymakers, tax collectors, civil society activists, journalists and foreign aid donors in Africa today. Tax has become viewed as central to African development. Written by leading international experts, *Taxing Africa* offers a cutting-edge analysis on all aspects of the continent's tax regime, displaying the crucial role such arrangements have on attempts to create social justice and push economic advancement. From tax evasion by multinational corporations and African elites to how ordinary people navigate complex webs of 'informal' local taxation, the book examines the potential for reform, and how space might be created for enabling locally-led strategies.

The Politics of Domestic Resource Mobilization for Social Development Katja Hujo 2020-07-07

At a time when the development community is grappling with the challenge of raising the required investment—estimated in the trillions of dollars—for attainment of the Sustainable Development Goals (SDGs), countries' mobilization of their own fiscal revenues is receiving increasing attention. This edited volume discusses the political and institutional contexts that enable poor countries to mobilize domestic resources for global commitments and national development priorities. It examines the processes and mechanisms that connect the politics of resource mobilization and demands for social provision; changes in state-citizen, state-business and donor-recipient relations associated with resource mobilization and allocation; and governance reforms that can lead to improved and sustainable public revenues and services. The volume is unique in putting a spotlight on the political drivers of domestic resource mobilization in a rapidly changing

global environment and in different country contexts in Latin America, Asia and sub-Saharan Africa. It will appeal to a broad academic audience in the fields of economics, development studies and social policy, as well as practitioners, activists and policy makers.

Electronic Tax Administration United States.

Internal Revenue Service 1999

[How to Win Friends and Influence People](#)

2024-02-17 You can go after the job you want...and get it! You can take the job you have...and improve it! You can take any situation you're in...and make it work for you! Since its release in 1936, *How to Win Friends and Influence People* has sold more than 30 million copies. Dale Carnegie's first book is a timeless bestseller, packed with rock-solid advice that has carried thousands of now famous people up the ladder of success in their business and personal lives. As relevant as ever before, Dale Carnegie's principles endure, and will help you achieve your maximum potential in the complex and competitive modern age. Learn the six ways to make people like you, the twelve ways to win people to your way of thinking, and the nine ways to change people without arousing resentment.

Financing Metropolitan Governments in

Developing Countries Roy W. Bahl 2013 The economic activity that drives growth in developing countries is heavily concentrated in cities. Catchphrases such as "metropolitan areas are the engines that pull the national economy" turn out to be fairly accurate. But the same advantages of metropolitan areas that draw investment also draw migrants who need jobs and housing, lead to demands for better infrastructure and social services, and result in increased congestion, environmental harm, and social problems. The challenges for metropolitan public finance are to capture a share of the economic growth to adequately finance new and growing expenditures and to organize governance so that services can be delivered in a cost-effective way, giving the local population a voice in fiscal decision making. At the same time, care must be taken to avoid overregulation and overtaxation, which will hamper the now quite mobile economic engine of private investment and entrepreneurial initiative. Metropolitan planning has become a reality in

most large urban areas, even though the planning agencies are often ineffective in moving things forward and in linking their plans with the fiscal and financial realities of metropolitan government. A growing number of success stories in metropolitan finance and management, together with accumulated experience and proper efforts and support, could be extended to a broader array of forward-looking programs to address the growing public service needs of metropolitan-area populations. Nevertheless, sweeping metropolitan-area fiscal reforms have been few and far between; the urban policy reform agenda is still a long one; and there is a reasonable prospect that closing the gaps between what we know how to do and what is actually being done will continue to be difficult and slow. This book identifies the most important issues in metropolitan governance and finance in developing countries, describes the practice, explores the gap between practice and what theory suggests should be done, and lays out the reform paths that might be considered. Part of the solution will rest in rethinking expenditure assignments and instruments of finance. The "right" approach also will depend on the flexibility of political leaders to relinquish some control in order to find a better solution to the metropolitan finance problem.

[Designing a Tax Administration Reform Strategy](#)

Ms.Katherine Baer 1997-03-01 Building on previous FAD work in the tax administration field, this paper defines broad criteria for diagnosing the problems in a country's tax administration and formulating an appropriate reform strategy. To be effective, this strategy should be based on the size of the tax gap and the country's particular circumstances. This paper discusses some guiding principles which have provided the basis for successful reforms, including: reducing the tax system's complexity, encouraging taxpayers' voluntary compliance, differentiating the treatment of taxpayers by their revenue potential, and ensuring the reform's effective management. Also discussed are specific bottlenecks that hinder the effectiveness of the tax administration's operations.

[OECD Tax Policy Studies Taxation of SMEs Key Issues and Policy Considerations](#) OECD

2009-10-12 This publication examines the

taxation of SMEs in OECD countries and covers a broad range of SME taxation issues, including possible effects of taxation on the creation and growth of SMEs, and considerations arising from a relatively high compliance burden.

Tax Policy and Inclusive Growth Khaled Abdel-Kader 2020-12-04 This paper discusses the theory and practice of tax design to achieve an efficient and equitable outcome, i.e. in support of inclusive growth. It starts with a discussion of the key principles from tax theory to guide practical tax design. Then, it elaborates on more granular tax policy, discussing key choices in the structure of the personal income tax on labor and capital income, taxes on wealth, the corporate income tax, and consumption taxes. The paper concludes by highlighting the political economy considerations of the issues with concrete recommendations as to how to implement tax reform.

The Challenges of Tax Reform in a Global Economy James Alm 2005-11-29 This book presents 15 original papers and commentaries by a distinguished group of tax policy and tax administration experts. Using international examples, they highlight the state of knowledge of tax reform, present new thinking about the issue, and analyze useful policy options. The book's general goal is to examine the current and emerging challenges facing tax reformers and to assess possible directions future reforms are likely to take. More specific themes include distributional issues, how to tax capital income, how to design specific taxes (e.g., the income tax, the value-added tax, the property tax), how to consider the politics and administrative aspects of tax reform, and how to combine the separate insights into comprehensive tax reform.

Tax Expenditures, Shedding Light on Government Spending Through the Tax System World Bank 2004 Discusses conceptual and methodological issues relating to tax expenditures, provides a framework for evaluating them, offers case studies on government treatment of tax expenditures from developed and transition economies, and outlines generally applicable policy options. Provides case studies of the treatment of tax expenditures in Australia, Belgium, Canada, China, the Netherlands, Poland, and the United States. Each chapter presents how the nation

defines tax expenditures and the corresponding benchmark tax system.

Making the Property Tax Work Roy W. Bahl 2008 Students of public finance and fiscal decentralization in developing and transitional countries have long argued for more intensive use of the property tax. It would seem the ideal choice for financing local government services. Based on a Lincoln Institute conference held in October 2006, the chapters in this book take this argument one step further in drawing on recent experience with property tax policy and administration. Two main sets of issues are addressed. First, why hasn't the property tax worked well in most developing and transitional countries? Second, what can be done to make the property tax a more relevant source for local governments in those countries? The numerous advantages of the property tax as a local government revenue source are analyzed and discussed in detail as are the many perceived disadvantages.

Case Studies in Tax Revenue Mobilization in Low-Income Countries Mr. Bernardin Akitoby 2019-05-14 How can Low-Income Countries (LICs) enhance tax revenue collection to finance their vast development needs? We address this question by analyzing seven tax reform experiences in LICs (Burkina Faso, The Gambia, Maldives, Mauritania, Rwanda, Senegal, and Uganda). Three lessons stand out, although reforms must be tailored to individual circumstances: (i) Tax reforms require first and foremost political commitment and buy-in from key stakeholders; (ii) Countries that pursue both revenue administration and tax policy reforms tend to see much larger and persistent gains; and (iii) A successful strategy often starts with fiscal reform measures with immediate effect to build momentum. These can include: simplifying the tax system; curbing exemptions; reforming indirect taxes on goods and services (e.g., excises); and better managing compliance risks through strengthening taxpayer segmentation (often beginning with strengthening the Large Taxpayers Office). A comprehensive reform strategy (e.g., a medium-term revenue strategy) can help to properly sequence reform measures and facilitate their implementation.

Tax Policy for Developing Countries Vito Tanzi 2001 Discusses important tax policy issues

facing developing countries today, provides a review of the role of tax incentives, and identifies some policy challenges posed by the globalization of the world economy. Draws on country cases.

Tax Administration Reform in China John Brondolo 2016-03-17 Tax administration improvements have contributed significantly to a doubling of China's tax-to-GDP ratio and the substantial reduction in taxpayers' compliance costs since the mid-1990s. This paper describes the key features of China's tax administration and their evolution over the last 20 years. It also identifies emerging challenges to the tax system and areas where further tax administration improvements are needed to sustain tax revenue and reduce taxpayers' compliance costs in the future.

Use of Technology in Tax Administrations 1 Ms. Margaret Cotton 2017-03-14 This technical note is the first of three addressing information technology (IT) themes and issues relevant to tax administrations. This note focuses on the use of technology in tax administrations and how to develop an information technology strategic plan (ITSP). It is intended for tax administrations that are largely manual or have outdated legacy IT systems. The second note addresses how to select an IT system for core tax administrations functions. And the third note covers implementation of a commercial-off-the-shelf (COTS) system. These technical notes are primarily for use by tax administrations that have no technology to manage their core tax processes, or their technology is limited and outdated. These notes focus on core tax functions and do not address other business systems (e.g., payroll, finance, document, and asset management systems).

The Ecology of Tax Systems Vito Tanzi 2018-03-30 This groundbreaking book analyzes how the ecology of taxation is fundamental for the success or failure of tax systems. It specifically focuses on the role of the ecological environment on taxation; the factors that determine the ecology of taxation; and how the ecology of taxation has changed and may continue to evolve. The implicit, important conclusion is that there are no permanent or universal optimal tax theories: all theories are related to this ecology.

Science, Technology and Taxation Robert F. van Brederode 2012-08-01 This first comprehensive study of the interaction between technology and taxation approaches the subject along four main avenues: insight and analysis gained from empirical legal studies conducted in the area of taxation; methods for improving the control and management of the tax function in business; tax auditing through statistical sampling; and changes in the fiscal environment as a result of technological capabilities. Among the topics that arise are the following: what choices of sampling methodology exist; determination of both one-sided and two-sided confidence intervals; under what circumstances statistical sampling is acceptable as proof of underpayment and as a basis for penalties; the use of sampling agreements as a tool to improve taxpayers' understanding of the process; complexities encountered by the introduction of technology in tax administration in developing countries; technological capability to detect economic activity in the informal sector; technological innovation as substitute for inadequate human capacity; improvements available to better monitor the movement and values of goods entering a country; safeguards to prevent unauthorized use of personal information; prioritizing resources to ensure that the key strategic objectives of the agency are being addressed; government defensive action and the threat to privacy; and capabilities and limitations of enterprise resource planning systems and tax engines. Although the author pays especially detailed attention to the technologies developed and used by the United States Internal Revenue Service, other notable systems developed by the European Union, Brazil, Mexico, and China are also examined. Various sampling methods and practices are illustrated with numerical examples. As tax systems acquire ever higher levels of integration, and because accuracy is crucial to the measurement of tax compliance, the perspectives opened and expertly analyzed by the author will prove of great importance. Practitioners, tax policymakers and administrators, tax standard setters, and tribunals dealing with disputes over tax administration and procedure, as well as academics and researchers, will instantly

recognize the book's great importance and practical value.

Handbook on Taxation W.Bartley Hildreth 2019-07-16 A groundbreaking reference, this book provides a comprehensive review of tax policy from political, legal, constitutional, administrative, and economic perspectives. A collection of writings from over 45 prominent tax experts, it charts the influence of taxation on economic activity and economic behavior. Featuring over 2400 references, tables, equations, and drawings, the book describes how taxes affect individual and business behavior, shows how taxes operate as work and investment incentives, explains how tax structures impact different income groups, weighs the balanced use of sales, property, and personal income taxes, traces the influence of recent tax changes, and more.

Poverty in a Rising Africa Kathleen Beegle 2016-03-10 Perceptions of Africa have changed dramatically. Viewed as a continent of wars, famines and entrenched poverty in the late 1990s, there is now a focus on "Africa rising" and an "African 21st century." Two decades of unprecedented economic growth in Africa should have brought substantial improvements in well-being. Whether or not they did, remains unclear given the poor quality of the data, the nature of the growth process (especially the role of natural resources), conflicts that affect part of the region, and high population growth. *Poverty in a Rising Africa* documents the data challenges and systematically reviews the evidence on poverty from monetary and nonmonetary perspectives, as well as a focus on dimensions of inequality. Chapter 1 maps out the availability and quality of the data needed to track monetary poverty, reflects on the governance and political processes that underpin the current situation with respect to data production, and describes some approaches to addressing the data gaps. Chapter 2 evaluates the robustness of the estimates of poverty in Africa. It concludes that poverty reduction in Africa may be slightly greater than traditional estimates suggest, although even the most optimistic estimates of poverty reduction imply that more people lived in poverty in 2012 than in 1990. A broad-stroke profile of poverty and trends in poverty in the region is presented. Chapter 3 broadens the

view of poverty by considering nonmonetary dimensions of well-being, such as education, health, and freedom, using Sen's (1985) capabilities and functioning approach. While progress has been made in a number of these areas, levels remain stubbornly low. Chapter 4 reviews the evidence on inequality in Africa. It looks not only at patterns of monetary inequality in Africa but also other dimensions, including inequality of opportunity, intergenerational mobility in occupation and education, and extreme wealth in Africa.

The Trade and Climate Change Nexus Paul Brenton 2021-10-22 While trade exacerbates climate change, it is also a central part of the solution because it has the potential to enhance mitigation and adaptation. This timely report explores the different ways in which trade and climate change intersect. Trade contributes to the emissions that cause global warming and is itself also affected by climate change through changing comparative advantages. The report also confronts several myths concerning trade and climate change. *The Trade and Climate Change Nexus: The Urgency and Opportunities for Developing Countries* focuses on the impacts of, and adjustments to, climate change in developing countries and on how future trade opportunities will be affected by both the changing climate and the policy responses to address it. The report discusses how trade can provide the goods and services that drive mitigation and adaptation. It also addresses how climate change creates immense challenges for developing countries, but also new opportunities to promote trade diversification in the transition to a low-carbon world. Suitable trade and environmental policies can offer effective economic incentives to attain both sustainable growth and poverty reduction.

A Primer on Tax Evasion Mr.Vito Tanzi 1993-03 Tax evasion is universal. It depends on the economic and tax structures, types of income, and social attitudes. The theory of tax evasion has limitations since it depends solely on the attitude toward risk with full information regarding the tax administration's behavior. Methodologies for estimating tax evasion include predominantly estimating the underground economy, and comparing taxes declared with potential tax revenue calculated from national

accounts. Actions in addressing tax evasion include use of withholding, presumptive and minimum taxes, selective auditing, penalties, and cross checks between taxes.

PEFA, Public Financial Management, and Good Governance

Jens Kromann Kristensen
2019-11-24 This project, based on the Public Expenditure and Financial Accountability (PEFA) data set, researched how PEFA can be used to shape policy development in public financial management (PFM) and other major relevant policy areas such as anticorruption, revenue mobilization, political economy analysis, and fragile states. The report explores what shapes the PFM system in low- and middle-income countries by examining the relationship between political institutions and the quality of the PFM system. Although the report finds some evidence that multiple political parties in control of the legislature is associated with better PFM performance, the report finds the need to further refine and test the theories on the relationship between political institutions and PFM. The report addresses the question of the outcomes of PFM systems, distinguishing between fragile and nonfragile states. It finds that better PFM performance is associated with more reliable budgets in terms of expenditure composition in fragile states, but not aggregate budget credibility. Moreover, in contrast to existing studies, it finds no evidence that PFM quality matters for deficit and debt ratios, irrespective of whether a country is fragile or not. The report also explores the relationship between perceptions of corruption and PFM performance. It finds strong evidence of a relationship between better PFM performance and improvements in perceptions of corruption. It also finds that PFM reforms associated with better controls have a stronger relationship with improvements in perceptions of corruption compared to PFM reforms associated with more transparency. The last chapter looks at the relationship between PEFA indicators for revenue administration and domestic resource mobilization. It focuses on the credible use of penalties for noncompliance as a proxy for the type of political commitment required to improve tax performance. The analysis shows that countries that credibly enforce penalties for noncompliance collect more taxes on average.

Taxation and State-Building in Developing Countries

Deborah Brautigam 2008-01-10
There is a widespread concern that, in some parts of the world, governments are unable to exercise effective authority. When governments fail, more sinister forces thrive: warlords, arms smugglers, narcotics enterprises, kidnap gangs, terrorist networks, armed militias. Why do governments fail? This book explores an old idea that has returned to prominence: that authority, effectiveness, accountability and responsiveness is closely related to the ways in which governments are financed. It matters that governments tax their citizens rather than live from oil revenues and foreign aid, and it matters how they tax them. Taxation stimulates demands for representation, and an effective revenue authority is the central pillar of state capacity. Using case studies from Africa, Asia, Eastern Europe and Latin America, this book presents and evaluates these arguments, updates theories derived from European history in the light of conditions in contemporary poorer countries, and draws conclusions for policy-makers.

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