

Economic rationale of the reform

European
Commission

Revenue Reform can play a Role

- *Which co-benefits? What link to policies?*
 - ✓ Reinforcing the single market,
 - ✓ Minimising the negative effects of tax competition,
 - ✓ Promoting sustainable policies, tax shift etc.

Defining a basket of own resources?

- ✓ No single ideal candidate
- ✓ A combination of tax bases (consumption, production, environment) is most promising

Revenue And Reform

Anonymous



Revenue And Reform:

Does conditionality in IMF-supported programs promote revenue reform? Ernesto Crivelli, Mr. Sanjeev Gupta, 2014-11-19 This paper studies whether revenue conditionality in Fund supported programs had any impact on the revenue performance of 126 low and middle income countries during 1993-2013. The results indicate that such conditionality had a positive impact on tax revenue with strongest improvement felt on taxes on goods and services including the VAT. Revenue conditionality matters more for low income countries particularly those where revenue ratios are below the group average. Moreover, revenue conditionality appears to be more effective when targeted to a specific tax. These results hold after controlling for potential endogeneity, sample selection bias, and when revenues are adjusted for economic cycle. **The Political Economy of Economic Reform in the Pacific** Ron Duncan, 2011-07-01 Over the last several years Vanuatu has become one of the fastest growing economies in the Pacific region, driven primarily by tourism, construction, and aid inflows. The achievement of strong economic growth has also occurred on the back of improved economic policy, effective fiscal management, and improved environment for private sector development. While recent gains have been impressive, more remains to be done to sustain growth and ensure the benefits are distributed throughout the nation. The Government is now on a sound financial footing and is well placed to address key development issues. The report discusses options for responding to these needs with a view to helping guide public policy formulation in Vanuatu. *Reform Options for the EU Own Resources System* Friedrich Heinemann, Philipp Mohl, Steffen Osterloh, 2008-06-10 The general review of the European Union's budget scheduled for the years 2008 and 2009 offers a unique opportunity for reflections. Explicitly, this review is without taboos so that also substantive changes can and should be debated. Without doubt, much better budgetary systems can be imagined compared to the status quo of the EU budget, which is the outcome of a path dependent process and where many details are only understandable by taking account of the historical context of past decisions. However, even if much better systems could be designed in theory, each reform suggestion in the end must pass the reality check of finding unanimous support from all 27 member countries. This restriction heavily limits the universe of available reform options. Faced with that difficulty, the ZEW project team embarked on the adventure to think about possible reform options for the future EU own resource system. This volume documents the conclusions. At first sight, our reform suggestion may appear to be of a rather piecemeal nature since we recommend a reform model with strong ties to the status quo. Nevertheless, we are convinced that our seemingly minor changes will set the budget on a path towards a more rational European budget which in the end will create leeway for financing European policies with a true European value added. We gratefully acknowledge financial support from the German Federal Ministry of Finance in conducting this study. **Revenue Reform** Edward Atkinson, 1871 **The North American Review** Anonymous, 2023-02-20 Reprint of the original first published in 1871. The publishing house Anatiposi publishes historical books as reprints. Due to their age, these books may have missing pages or inferior quality. Our

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 International Monetary Fund, Asia and Pacific Dept, 2014-05-06 This Selected Issues paper describes Palau's fiscal challenges and policy options to achieve long term fiscal sustainability Palau relies heavily on compact grants and without continued fiscal consolidation over the medium term the fiscal position will become unsustainable after these grants expire in FY2024 The fiscal sustainability analysis uses an intertemporal budget constraint model to show that reducing the current deficit excluding grants by about 8 percentage points of GDP during FY2014-19 would ensure Palau's long term fiscal sustainability The paper also discusses the role of tourism in Palau and identifies policy priorities to further promote this sector and sustain growth

Bangladesh International Monetary Fund, 1999-01-07 This Selected Issues paper analyzes the reforms in the energy sector in Bangladesh It assesses the fiscal position of Bangladesh and examines its fiscal sustainability using a simple measure based on the debt dynamics It concludes that although Bangladesh has so far maintained its sustainability mainly owing to the large portion of foreign financing with highly concessional interest rates the potential fiscal burdens related to the structural problems in the banking sector and state owned enterprises might threaten sustainability

Fiscal Policy and Long-Term Growth International Monetary Fund, 2015-04-20 This paper explores how fiscal policy can affect medium to long term growth It identifies the main channels through which fiscal policy can influence growth and distills practical lessons for policymakers The particular mix of policy measures however will depend on country specific conditions capacities and preferences The paper draws on the Fund's extensive technical assistance on fiscal reforms as well as several analytical studies including a novel approach for country studies a statistical analysis of growth accelerations following fiscal reforms and simulations of an endogenous growth model

China's Macroeconomic Outlook Center for Macroeconomic Research at Xia, 2014-04-01 As the sluggish external market demand and excess domestic investment in past years have caused excess production capacity resulting in both industrial growth rate and GDP growth rate falling to lowest point for the last three years in China Where would China's economy go China's Macroeconomic Outlook September 2013 provides some insights into the details of the economic development in China and also includes series of simulations of the impact of decreasing government revenue on the economic performance The research suggests that China should cut its government revenue share in GDP to promote its structural adjustment

The State of Public Finances 2015 Strategies for Budgetary Consolidation and Reform in OECD Countries OECD, 2015-11-06 Previous OECD publications have tracked the fiscal policy responses adopted by OECD governments during the early years of the crisis 2007-2012 This book takes stock of how these responses have evolved in recent years up to 2014-15

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