

# 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

**Edward Atkinson**



## 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.

**Revenue Reform** Edward Atkinson, 1871      **Local Government Financial Reform in Developing Countries** J. Boex, J. Martinez-Vazquez, 2006-07-07 This book analyzes recent local government finance reforms in Tanzania including the introduction of a formula based system of intergovernmental grants. Due to the scope and speed of Tanzania's local government finance reforms, the country is becoming one of the best practice examples of fiscal decentralization reform in Africa.      *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.      **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.      *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      **Message from the**

**president of the United States** Perley Poore,2023-03-16 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 aim is to preserve these books and make them available to the public so that they do not get lost      *The Presidency of Ulysses S. Grant* Charles W. Calhoun,2023-05-12 As controversial in politics as he was in the military Ulysses S Grant 1822 1885 was an embattled president enormously popular with the American people yet the target of unrelenting censure by political enemies For the first time in almost a century this book by the distinguished historian Charles W Calhoun examines Grant s administration in depth offering a fresh look at the 18th president s policies and actions during his two terms in office 1869 1877 Most biographers focus on Grant s military career giving less attention to the significant and complex questions that marked his presidential terms These concerns the issues of politics and governance are at the core of this book As a political historian with a vast knowledge of nineteenth century America and an extensive array of original sources at his command Calhoun approaches Grant s presidency not as an incongruous or inconsequential sequel to his military career but instead as the polestar of American public life during a crucial decade in the nation s political development He explores Grant s leadership style and traces his contributions to the office of president including creating a White House staff employing modern technology to promote the mobility of the presidency and developing strong ties with congressional leaders to enhance executive influence over legislation The Presidency of Ulysses S Grant provides a detailed discussion of the administration s endeavors in a variety of areas Reconstruction and civil rights economic policy the Peace Policy for Native Americans foreign policy and civil service reform It also offers a straightforward examination of the scandals associated with the period highlighting the embattled nature of Grant s presidency and the deep antagonism that marked his relations with key critics such as Charles Sumner Henry Adams and Benjamin Bristow In sum this book is a long overdue re evaluation of a pivotal presidency in America s political history      **The Abridgment** United States.

President,1871      **Papers Relating to the Foreign Relations of the United States** United States. Department of State,1870      *Journal* United States. Congress. House,1871      **House Documents** USA House of Representatives,1871

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*Burundi* International Monetary Fund,2012-08-06 This 2012 Article IV Consultation highlights that despite a difficult economic and social context Burundi has made steady though uneven progress in implementing its Extended Credit Facility ECF supported economic reforms Real GDP growth is estimated to have increased to 4.2 percent in 2011 The medium term macroeconomic outlook is challenging Risks emanate from a delicate social situation given persistent shocks and the high cost of living Executive Directors have emphasized the importance of pursuing public financial management reforms to foster greater transparency and accountability and to strengthen institutional capacity     United Republic of Tanzania International Monetary Fund. African Dept.,2024-06-25 Context and outlook Economic growth is recovering from the impact of the unfavorable global economic environment and domestic factors Growth is expected to continue strengthening supported by improvements in the business environment and subsiding global commodity prices Inflation is projected to remain within the central bank's target range Growth friendly fiscal consolidation is underway anchored by the ECF arrangement and the current account deficit is narrowing reflecting fiscal consolidation easing commodity prices and tight external financing conditions The medium term outlook is positive contingent on implementation of the authorities reform agenda anchored by the ECF arrangement Climate change poses a major threat as Tanzania is highly vulnerable but not well prepared to address the effects of climate change     **Bulletin** National Association of Wool Manufacturers,1871 A bibliography of wool and the woollen manufacture v 21 1891 p 118 134     *Complete State of the Union Addresses* Golgotha Press,2013-11-22 Every State of Address from George Washington to George Bush Jr is collected in this massive anthology

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