Economic rationale of the reform

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

Friedrich Heinemann, Philipp Mohl, Steffen Osterloh

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 fi ing unanimous support from all 27 member countries This restriction heavily lits 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 pear 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 Min try of Finance in conducting this study **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 aim is to preserve these books

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