

Tax Administration In Ghana Perceived Institutional

Written by Ved P. Gandhi, Liam P. Ebrill, George A. Mackenzie, Luis Mañas-Antón, Jitendra R. Modi, Somchai Richupan, Fernando Sanchez-Ugarte, and Parthasarathi Shome, this book contains 12 articles. It examines the relevance to developing countries of the tax policy recommendations of supply-side economists and attempts to delineate policy guidelines to ensure that fiscal management enhances rather than inhibits growth and efficiency in the wider economy.

Digitization promises to reshape fiscal policy by transforming how governments collect, process, share, and act on information. More and higher-quality information can improve not only policy design for tax and spending, but also systems for their management, including tax administration and compliance, delivery of public services, administration of social programs, public financial management, and more. Countries must chart their own paths to effectively balance the potential benefits against the risks and challenges, including institutional and capacity constraints, privacy concerns, and new avenues for fraud and evasion. Support for this book and the conference on which it is based was provided by the Bill and Melinda Gates Foundation "Click Download on the top right corner for your free copy..."

The purpose of this note is to provide a framework for improving tax policy design in fragile and conflict-affected states, which face political and institutional constraints. This note begins with an overview of experiences in revenue mobilization in fragile states, including relative to other country groups—in particular, nonfragile states and formerly fragile states; that is, countries that exited fragility during the period under study. A discussion follows of how the principles of tax policy design should be applied in fragile states, particularly the relative importance of the revenue objective vis-à-vis other objectives, such as equity and efficiency. The two sections that follow provide guidance on tax policy design in the emergency and consolidation phases, respectively, and discuss how governments can use tax policy to transition from one phase to another, eventually overcoming fragility. The note concludes with key lessons and a set of guiding principles for tax reform in fragile states.

The report provides an overview of the tax measures introduced during the COVID-19 crisis across almost 70 jurisdictions, including all OECD and G20 countries and 21 additional members of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting. It examines how tax policy responses have varied across countries and evolved over the last year.

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.

Seminar paper from the year 2020 in the subject Organisation and administration - Public administration, University of Erfurt (Willy Brandt School of Public Policy), course: Implementation of E-Government, language: English, abstract: The main objective of the study was to underscore the importance of public participation or outreach in implementation of e-government services. Within the course of this study, specific attention is paid to Ghana. There is a compelling need for reforms within the public sector and this has continuously occupied government's policy frameworks all around the world because of the need to "get things right" through better policy improvement and implementation. Since the beginning of the financial crisis in 2008, governments have been devising ways to use information and communication technology (ICT) to enhance the performance of the public sector. The use of e-government services have been seen as an enabler in automating a broad range of government functions. The study focused on the Domestic Tax Division of the Ghana Revenue

Authority. The study relied on e-government theories, public policy theories, activities of the Ghana Revenue Authority in e-government service provision and the involvement of the public in their implementation. The study recognized that the Domestic Tax Division of the Ghana Revenue Authority, unlike other businesses, does not decide who they choose as their clients and are expected to serve everyone regardless of their background or where they are located. The study concludes that agencies implementing e-government services have to consider that, a significant part of society lacks information on the use of e-government services and therefore must be involved in the participation process of e-government services of tax administration to help achieve better outcome.

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.

This publication contains the official text of the Multilateral Convention on Mutual Assistance in Tax Matters as amended by the 2010 Protocol.

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.

This report provides information on Value Added Tax/Goods and Services Tax (VAT/GST) and excise duty rates in OECD member countries.

Unlocking what drives tax morale - the intrinsic willingness to pay tax - can greatly assist governments in the design of tax policies and their administration, particularly in developing countries where compliance rates are low. This report builds on previous OECD research to identify some of the key socio-economic and institutional drivers of tax morale across developing countries, and seeks to test for evidence of the social contract by examining the impact of public services on tax morale. It also uses new data on tax certainty as an entry point to explore tax morale in businesses, where existing research is very limited. Finally, the report identifies a range of factors related to the tax system that may affect business decision making, how they vary across regions, and suggests some areas for future research. Overall,

the report provides a range of suggestions for further work, and how tax morale considerations can be integrated into holistic tax compliance strategies.

This paper revisits the effects of corruption on the state's capacity to raise revenue, building on the existing empirical literature using new and more disaggregated data. We use a comprehensive dataset for 147 countries spanning 1995-2014, compiled by the IMF. It finds that—consistent with the existing literature—corruption is negatively associated with overall tax revenue, and most of its components. This relationship is predominantly influenced by the way corruption interacts with tax compliance. The establishment of large taxpayer offices improves tax compliance by dampening the perception of corruption, thereby boosting revenue.

This book explores tax evasion through an extensive psychological approach, surveys and official records to simulate real-world cases.

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.

It is increasingly argued that bargaining between citizens and governments over tax collection can provide a foundation for the development of responsive and accountable governance in developing countries. However, while intuitively attractive, surprisingly little research has captured the reality and complexity of this relationship in practice. This book provides the most complete treatment of the connections between taxation and accountability in developing countries, providing both new evidence and an invaluable starting point for future research. Drawing on cross-country econometric evidence and detailed case studies from Ghana, Kenya and Ethiopia, Wilson Prichard shows that reliance on taxation has, in fact, increased responsiveness and accountability by expanding the political power wielded by taxpayers. Critically, however, processes of tax bargaining have been highly varied, frequently long term and contextually contingent. Capturing this diversity provides novel insight into politics in developing countries and how tax reform can be designed to encourage broader governance gains.

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.

Several administrations have adopted electronic fiscal devices (EFDs) in their quest to combat noncompliance, particularly as regards sales and the value-added tax (VAT) payable on sales. The introduction of EFDs typically requires considerable effort and

has costs both for the administration and for the taxpayers that are affected by the requirements of the new rules. Despite their widespread use, and their considerable cost, EFDs can only be effective if they are a part of a comprehensive compliance improvement strategy that clearly identifies risks for the different segments of taxpayers and envisages measures to mitigate these risks. EFDs should not be construed as the “silver bullet” for improving tax compliance: as with any other technological improvement the deployment of fiscal devices alone cannot achieve meaningful results, whether in terms of revenue gains or permanent compliance improvements.

A collection of most of the papers and comments presented at the conference held in honor of Richard Bird in the spring of 2001. Section I: Intergovernmental fiscal relations; Section II: Tax evasion, tax administration and the role of government; Section III: Fiscal policy.

Tax evasion is a complex phenomenon which is influenced not just by economic motives but by psychological factors as well. Economic-psychological research focuses on individual and social representations of taxation as well as decision-making. In this 2007 book, Erich Kirchler assembles research on tax compliance, with a focus on tax evasion, and integrates the findings into a model based on the interaction climate between tax authorities and taxpayers. The interaction climate is defined by citizens' trust in authorities and the power of authorities to control taxpayers effectively; depending on trust and power, either voluntary compliance, enforced compliance or no compliance are likely outcomes. Featuring chapters on the social representations of taxation, decision-making and self-employed income tax behaviour, this book will appeal to researchers in economic psychology, behavioural economics and public administration.

First published in 2017, *Fighting Tax Crime - The Ten Global Principles* is the first comprehensive guide to fighting tax crimes. It sets out ten essential principles covering the legal, institutional, administrative, and operational aspects necessary for developing an efficient and effective system for identifying, investigating and prosecuting tax crimes, while respecting the rights of accused taxpayers.

Collection of papers dealing with various aspects of the role of information technology in the administration of taxes.

This is the seventh edition of the OECD Tax Administration Comparative Information series. It provides internationally comparative data on important aspects of tax systems and their administration for 55 advanced and emerging economies.

Tax Administration 2015 is a comprehensive survey of tax administration systems, practices and performance across 56 advanced and emerging economies (including all OECD, EU, and G20 members).

Based on the findings of a commission chaired by James Mirrlees, this volume presents a coherent picture of tax reform whose aim is to identify the characteristics of a good tax system for any open developed economy, assess the extent to which the UK tax system conforms to these ideals, and recommend how it might be reformed in that direction.

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.

The Fund has long played a lead role in supporting developing countries' efforts to improve their revenue mobilization. This paper draws on that experience to review issues and good practice, and to assess prospects in this key area.

Essay from the year 2018 in the subject Economics - Finance, grade: 89, University of Cape Coast, course: Bachelor of commerce in accounting, language: English, abstract: Over the years, Ghana's budgets have suffered perennial deficits partially on account of low domestic tax revenue mobilisation which statistically hover around 18% of Gross Domestic Product. Whilst this downside has several facets, one of the foremost remedies is protecting the domestic tax base. Widening the domestic tax base of the economy has been a subject matter that has received hefty attention of successive Governments over years in most parts of the world. As a matter of reality, various tax authorities in Ghana have created numerous efforts directed at mobilising as much as possible tax revenue to assist government expenditures on developmental, social, recurring and interventional projects over the years. These efforts of tax mobilisation are dear to governments for the achievements of fiscal consolidation and higher tax revenue to Gross Domestic Product ratio. Ghana Revenue Authority's efforts are carefully crafted to tackle the informal sector where there are perceived revenue leakages but still struggling as a result of the inadequacies of the current tax structure to efficiently mobilise revenue from certain industries and sectors of the economy. The concept of the informal sector with its tax liability is considered as a social model mainly used for small, medium and micro enterprises that are quite difficult to be captured by the operations of tax authorities. It is evidently a fact therefore that though the government needs to mobilise tax revenue quite on the aggressive side, tax increases have a decline effect on upper-income households' reported taxable income and indeed more than, decrease moderate-income households' reported income. This is not because upper-income households choose to work less, but because they take advantage of their greater capacity to shift income from on

Edited by Victor Thuronyi, this book offers an introduction to a broad range of issues in comparative tax law and is based on comparative discussion of the tax laws of developed countries. It presents practical models and guidelines for drafting tax legislation that can be used by officials of developing and transition countries. Volume I covers general issues, some special topics, and major taxes other than income tax.

Tobacco use is the single largest cause of preventable death globally, killing more than five million people each year. Tobacco use also creates considerable economic costs, from greater spending on health care to treat the diseases it brings on in users and those exposed to tobacco smoke to the lost productivity resulting from the premature deaths it

causes. Of all the many interventions for reducing tobacco use, a significant increase in tobacco product taxes and prices has been demonstrated to be the single most effective and cost-effective intervention, particularly among the poor and the young. At the same time, because of the inelasticity of demand for tobacco products in most countries and the low share of tax in price in many, significant increases in tobacco taxes generate significant increases in the revenues generated by these taxes. This technical manual aims to help governments achieve both objectives by identifying a set of "best practices" for tobacco taxation. It documents governments' existing approaches to tobacco taxation, discusses barriers to using tobacco taxes to achieve health and revenue objectives, and provides case studies of effective tobacco tax administration. This manual is intended to be useful to tax administrators at the Ministry of Finance level by making them aware of the practices used and challenges faced by other countries. It will also be useful to officials in a country's Ministry of Health or similar organizations by providing them with a more thorough understanding of key issues in tax structure and administration.

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.

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.

Drawing on good practices from OECD and non-OECD countries, the Framework proposes a set of questions for governments to consider in ten policy fields as critically important for the quality of a country's environment for investment.

"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.

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.

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.

China is at a critical juncture in its economic transformation as it tries to rebalance what is generally seen as an exhausted growth model. A unifying theme across the reforms that will deliver this transformation is that it can no longer be achieved by raising the amount of physical investment and government direction of resource allocation. Instead China is building a new set of policy frameworks that will allow markets to function more effectively—not unfettered markets, but markets that work efficiently, in line with broad social and other policy goals, and in a sustainable way. Hence, China is now building a new soft infrastructure, that is, the institutional plumbing that underpins and guides the functioning of markets as the key organizing principle toward achieving sustained economic and social progress. Against this background, this volume provides policymakers, academics, and the public with valuable information about policies and institutions in China today. It also looks at the road ahead and key principles that can help China in navigating it. The book focuses on issues crucial in the country's transformation, such as tax policy and administration, social security, state-owned enterprise reform, medium-term expenditure frameworks, the role of local government finances, capital account liberalization, and renminbi internationalization. As China moves toward a more price-based allocation of resources, strengthening monetary policy frameworks and financial sector regulation will be particularly important in channeling resources to the most productive sectors and minimizing the risks of financial sector stress. Also, upgrading statistical frameworks will be critical for macroeconomic policymaking and investors. Visit : <http://www.elibrary.imf.org/page/modernizing-china>

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

Selection of studies relating to taxation in developing countries. The papers are organized under the following subjects: approaches to development taxation, lessons from experience, taxation and incentives, problems in direct taxation, the reform of indirect taxation, the role of local taxes, tax administration and tax policy. Contributors: Carl S. Shoup, Vito Tanzi, Richard Goode, Charles E. McLure, Richard Bird, Oliver Oldman, Sijbren Cnossen and many others.

The eighth edition of the OECD's Tax Administration Series, this report provides internationally comparative data on aspects of tax systems and their administration in 58 advanced and emerging economies. The publication presents the results of the 2018 International Survey on Revenue Administration (ISORA), a multi-organisation international survey to collect national-level information and data on tax administration governed by four partner organisations: CIAT, the IMF, IOTA and the OECD. For the 2018 survey round, the Asian Development Bank (ADB) agreed to participate along with the four partner organisations.

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