

The Ethiopian Tax System Excesses And Gaps

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.

"This resource book discusses the economic arguments that could (and could not) be put forth to support the case for investing in the social determinants of health on average and in the reduction in socially determined health inequalities. It provides an overview and introduction into how economists would approach the assessment of the economic motivation to invest in the social determinants of health and socially determined health inequities, including what the major challenges are in this assessment. It illustrates the extent to which an economic argument can be made in favour of investment in 3 major social determinants of health areas: education, social protection, and urban development and infrastructure. It describes whether education policy, social protection, and urban development, housing and transport policy can act as health policy"--

Biotechnology is defined as the evaluation and use of biological agents and materials in the production of goods and services for industry, trade and commerce. In this four-volume set there are two main divisions of the subject matter: an academic coverage of the disciplinary underpinnings of the field in Volumes 1 and 2, followed by a practical view of the various processes and products in Volumes 3 and 4. In the integration of these two areas, other common factors dealing with product quality, process economics and government policies are introduced at appropriate points throughout all four volumes. Volume 1 specifically delineates and integrates the unifying multidisciplinary principles in terms of relevant genetic, biological, chemical and biochemical fundamentals. As in the other volumes, a glossary of terms and nomenclature guidelines is included to assist both the beginner and the non-specialist.

This dissertation examines how human resources are managed at selected Ethiopian private companies, how Ethiopian human resource management practice is evolving and how it can be improved. The examination is qualitative and exploratory, since no comparative research on human resource management has yet been conducted at Ethiopian profit or non-profit organizations. An understanding of Ethiopian human resource management practice makes it possible to improve Ethiopian human resource management practice, and thus to increase employee productivity. The study took place at four manufacturing and four service companies in Addis Ababa, all representative of their sector. The research claim is that Ethiopian human resource management practices differ from human resource management practices in the West, due to

differences in cultural factors, economic systems, political systems, and legal and industrial relations. For this reason, Ethiopia's culture, politics, economy and legal and industrial relations have been analyzed. The main finding of this study is that the importance of human resource management is not uniformly understood at all the case-study companies. Although the multinational companies based in Ethiopia see their human resources as the companies most important asset, as human capital, the local companies generally do not. The fact that respondents claim that Ethiopia has limited experience in industrialization might explain why human resource management in Ethiopia is rudimentary and still has a long way to go. With this dissertation the researcher wants to contribute to improving Ethiopian human resource management practice. Moreover, this dissertation may be used as a framework for similar research in other sectors or for more specific in-depth research. This dissertation may also serve as a knowledge base for company managers, business consultants, academics and government officials of countries with a national culture similar to Ethiopia's (for example Kenya, Tanzania and Zambia), countries undergoing (or which have undergone) a recent transition to a free market economy, and countries facing similar macro-economic developments.

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. The value-added tax (VAT) has the potential to generate significant government revenue. Despite its intrinsic self-enforcement capacity, many tax administrations find it challenging to refund excess input credits, which is critical to a well-functioning VAT system. Improperly functioning VAT refund practices can have profound implications for fiscal policy and management, including inaccurate deficit measurement, spending overruns, poor budget credibility, impaired treasury operations, and arrears accumulation. This note addresses the following issues: (1) What are VAT refunds and why should they be managed properly? (2) What practices should be put in place (in tax policy, tax administration, budget and treasury management, debt, and fiscal statistics) to help manage key aspects of VAT refunds? For a refund mechanism to be credible, the tax

administration must ensure that it is equipped with the strategies, processes, and abilities needed to identify VAT refund fraud. It must also be prepared to act quickly to combat such fraud/schemes.

Guiding readers through all aspects of 457 plan administration -- from installation through the audit process -- the 457 ANSWER BOOK describes: The duties and responsibilities of those performing the functions; the required legal, accounting, and administrative tasks; checklists that facilitate control of each administrative process; and suggested forms. Blending the theoretical and practical, The 457 ANSWER BOOK provides: the history and legal origins of the plan Design and drafting standards Suggested administrative procedures Data processing and payroll considerations Operations and fund flow mechanics Marketing and sales suggestions and much more.

Although the details of tax law are literally endless—differing not only from jurisdiction to jurisdiction but also from day-to-day—structures and patterns exist across tax systems that can be understood with relative ease. This book, now in an updated new edition, focuses on these essential patterns. It provides an immensely useful introduction to the core common knowledge that any well-informed tax lawyer or policy maker should have about comparative tax law in our times. The busy reader will welcome the compact nature of this work, which is shorter than the first edition and can be read in a weekend if one skips footnotes. The authors elucidate the commonalities and differences across countries in areas including (much of the detail new to the second edition): • general anti-avoidance rules; • court decisions striking down tax laws as violating constitutional rules against retroactivity, unequal treatment of equals, confiscation, and undue vagueness; • statutory interpretation; • inflation adjustment rules and the allowance for corporate equity; • value added tax systems; • concepts such as “tax”, “capital gain”, “tax avoidance”, and “partnership”; • corporate-shareholder tax systems; • the relationship between tax and financial accounting; • taxation of investment income; • tax authorities’ ability to obtain and process information about taxpayers; and • systems of appeals from tax assessments. The information and analysis pull together valuable material which is scattered over a disparate literature, much of it not available in English. Especially considering the dynamic nature of tax law, whose rate of change exceeds that of any other field of law, the authors’ clear identification of the underlying patterns and fundamental structures that all tax systems have in common—as well as where the differences lie—guides the reader and offers resources for further research.

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.

This Selected Issues paper on The Federal Democratic Republic of Ethiopia highlights that accelerating private sector development is the key to increasing and sustaining growth, and providing employment opportunities to raise incomes. Private sector development remains in its infancy, reflecting the slow transition to a market economy, and the contribution of industry to GDP has not changed significantly. The World Bank has identified some key areas to improve the investment climate, which include deeper financial sector reform and acceleration of the privatization program.

Seventeen in a series of annual reports comparing business regulation in 190 economies, Doing Business 2020 measures aspects of regulation affecting 10 areas of everyday business activity.

Academic Paper from the year 2016 in the subject Business economics - Accounting and Taxes, language: English, abstract: The significance of good governance in ensuring effective tax administration in the public sector and enhancing tax collection is an undeniable fact that is generally accepted. Yet, there is scanty empirical evidence on the actual application of the

principles of good governance in the structure and operation of public sector institutions and its outcome, particularly in the tax administration system. Hence, purpose of this study is to investigate the measures taken to institutionalize the principles of good governance within the Ethiopian Revenues and Customs Authority (ERCA). More specifically, the study assessed the level of conceptual understanding and commitment to the principles of good governance, measures taken to create ownership of the principles; the extent to which the ERCA put in place organizational policies, standards, strategies and structures to institutionalize good governance, and measures taken to improve human resource capacity to implement the principles of good governance. In terms of scope, the study focuses on the assessment and collection of taxes from category "C" taxpayers in selected sub-city branches of the ERCA. The research is essentially a case study that uses quantitative and qualitative data gathered from primary and secondary sources to inform its findings. The bulk of the data for this study was generated from primary sources namely, the leadership and staff of the ERCA and category 'c' taxpayers as clients of the Authority. The study accessed these informants through key informant interviews, knowledge, attitude and perception (KAP) questionnaires and survey questionnaires. The research also utilized secondary sources in the form of documentation on the activities of the ERCA. Secondary data was gathered from both print and electronic sources including academic literature, laws and policies, organizational d

Sixteenth in a series of annual reports comparing business regulation in 190 economies, Doing Business 2019 measures aspects of regulation affecting areas of everyday business activity. This paper analyses presumptive taxation methods and their application in Sub-Saharan Africa. Presumptive taxation involves simple techniques to capture domestic transactions and sources of income that frequently escapes conventional taxation.

Traditional theories of property rights change have posited an evolutionary progression of property rights towards private property in response to changes in the relative price ratio of land compared to the other factors of production. Using case studies from two areas of Ethiopia and one area of Eritrea the dissertation demonstrates the role of political factors such as interest group preference and state intervention in directing property rights development away from a linear path. The case studies trace the development of three separate systems of property rights throughout the twentieth century up to the Ethiopian revolution of 1974. Analysis of history and litigation in the three areas demonstrates that in none did property rights evolve spontaneously towards privatization. In one area of the study relative price changes did not lead to changes in the system of property rights as the theory predicts. In the other two areas, changes in property rights followed a change in the relative price of land, but these changes were brought about exogenously, by the intervention of the government or interest groups in guiding property rights in a particular direction. There are two theoretical conclusions to the study 1) property rights development does not always occur when we expect it to, other factors such as vested interests and government reluctance can intervene with their development and 2) even if property rights do change in response to relative price changes, they may not always move towards privatization or greater specification. In addition, one interesting empirical result of the research was that in communal systems of land tenure the transaction costs of land transfer are higher, leading to a drag on economic efficiency in the overall economy of the region. Generally, the incorporation of political factors into the model of changing property rights leads to a less parsimonious, but more accurate description of the progression of land rights in developing countries in particular.

The World Bank has partnered with the Commitment to Equity Institute at Tulane University to implement their diagnostic tool—the Commitment to Equity (CEQ) Assessment—designed to assess how taxation and public expenditures affect income inequality, poverty, and different economic groups. The approach relies on comprehensive fiscal incidence analysis, which measures the contribution of each individual intervention to poverty and inequality reduction as

well as the combined impact of taxes and social spending. The CEQ Assessment provide an evidence base upon which alternative reform options can be analyzed. The use of a common methodology makes the results comparable across countries. This volume presents eight country studies that examine the distributional effects of individual programs and policy measures—and the net effect of each country's mix of policies and programs. These case studies were produced in the context of Bank policy dialogue and have since been used to propose alternative reform options.

A survey of Ethiopian affairs, focusing on the overthrow of the monarchy during the 1974 revolution. Interdisciplinary in approach, the book reformulates conventional theories of jurisprudence to make them applicable outside of their Western context.

This book is a comprehensive account of the Ethiopian revolution, dealing with the entire span of the revolutionary government's life. Particular emphasis is placed on effectively isolating and articulating the causes and outcomes of the revolution. The author traces the revolution's roots in the weaknesses of the autocratic regime of Haile Selassie, examines the formative years of the revolution in the mid-seventies, when the ideology of scientific socialism was espoused by the ruling military council, and finally charts the consolidation of Mengistu Haile Miriam's power from 1977 to the adoption of a new constitution in 1987. In examining these events, Dr Tiruneh makes extensive use of primary sources written in the national official language. He was also the first Ethiopian nation to write a book on this subject. This book is thus a unique account of a fascinating period, capturing the mood of the revolution as never before, yet firmly grounded in scholarship.

This paper explores the nature, significance and policy implications of spillovers in international corporate taxation—the effects of one country's rules and practices on others. It complements current initiatives focused on tax avoidance by multinationals, notably the G20-OECD project on Base Erosion and Profit shifting (BEPS). The paper draws on the IMF's experience on international tax issues with its wide membership, including through technical assistance (TA), and on its previous analytical work, to analyze spillovers and how they might be addressed. In doing so, it goes beyond current initiatives to look at a wide set of possible responses.

A book on the design and practice of industrial policy that explores the challenges faced by African firms in international markets, with primary research data and policy experience from three Ethiopian case studies.

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.

For the past thirty years—under both Emperor Haile Selassie and President Mengistu Haile Mariam—Ethiopia suffered continuous war and intermittent famine until every single province has been affected by war to some degree. *Evil Days*, documents the wide range of violations of basic human rights committed by all sides in the conflict, especially the Mengistu government's direct responsibility for the deaths of at least half a million Ethiopian civilians. This truly indispensable book from Nexia International condenses the KEY rates, reliefs and tax facts from 80 regimes into one essential guide. It's an accessible and user-friendly first point of reference for accountants, tax advisers, policy-makers, investors looking at opportunities overseas and anyone considering living or working abroad. Each chapter covers a single jurisdiction and includes information on: - Legal Forms - Corporate Tax - Personal Tax - Withholding Taxes - Indirect Taxes Each country-specific chapter is organized and presented in the same format and style. The chapters are organized alphabetically by country which ensures readers can quickly find the information they need on a specific country. Written by

Nexia members based in the relevant tax regime, The International Tax Handbook provides a concise overview of taxation in these regimes: Argentina, Australia, Austria, Bahrain, Belgium, Bolivia, Brazil, British Virgin Islands, Bulgaria, Cameroon, Canada, Channel Islands - Guernsey, Channel Islands - Jersey, Chile, China, Colombia, Costa Rica, Cyprus, Czech Republic, Denmark, Dominican Republic, Egypt, Estonia, Finland, France, Germany, Ghana, Gibraltar, Greece, Guatemala, Hong Kong SAR, Hungary, India, Iran, Ireland, Isle of Man, Israel, Italy, Japan, Kenya, Korea, Lebanon, Liechtenstein, Luxembourg, Malaysia, Malta, Mauritius, Mexico, Morocco, Namibia, The Netherlands, New Zealand, Nigeria, Oman (Sultanate of Oman), Pakistan, Panama, Paraguay, Peru, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Singapore, Slovak Republic, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Taiwan, Tanzania, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uruguay, Vietnam. Previous edition ISBN: 9781780431277 This publication is the third in a series of annual reports giving a comparative analysis of business regulations and their enforcement across 155 countries and over time. Comparable data indicators are given for 10 topics: starting a business, dealing with licences, hiring and firing workers, registering property, getting credit, investment protection, paying taxes, trading across borders, enforcing contracts, and closing a business. These indicators are used to assess socio-economic outcomes including levels of unemployment and poverty, productivity, investment and corruption; and to identify which regulatory measures enhance business activity and those that work to constrain it. This is a co-publication of the World Bank and the International Finance Corporation.

Value-added tax (VAT) is a mainstay of revenue systems in more than 160 countries. Because consumption is a more stable revenue base than other tax bases, VAT is less distorting and hence more likely to encourage investment, savings, optimum labor supply decisions, and growth. VAT is not without criticism however, and faces its own specific technical and policy challenges. This book, the first to thoroughly evaluate VAT from a global policy perspective after over 50 years of experience with its intricacies, offers authoritative perspectives on VAT's full spectrum—from its signal successes to the subtle ways its application can undermine revenue performance and economic neutrality. The contributors—leading tax practitioners and academics—examine the key policy issues and topics that are crucially relevant for measuring the success of the tax in the first part of the book, including: revenue generation and revenue efficiency; single rate versus multiple rates; susceptibility to fraud; exemptions and exceptions; compliance cost for businesses; policy and compliance gaps in revenue collection; adjustment rules caused by the transactional nature of the tax; transfer pricing issues; treatment of vouchers; permanent establishments and holding companies; payment of refunds; cross-border digital transactions; and supplies for free or below cost price. The second part offers six country reports—on New Zealand, Japan, China, Colombia, Ethiopia, and India—to demonstrate the different ways in which VAT operates in a variety of national economies. Whether a government is contemplating the imposition of a general consumption tax for the first time or new rules for applying an existing one, it is important for policymakers to keep central the aim to design a tax that realizes optimal efficiency and causes minimal distortions. This invaluable book serves as an expert guide to VAT policy development in this area. It will be welcomed not only by concerned government officials but also by tax professionals (both lawyers and accountants) and academics in tax law.

Many sub-Saharan African countries face difficulty in raising tax revenue for public purposes. This study uses panel data on 43 sub-Saharan African countries during

1990-95 to measure the determinants of the tax share in GDP and to construct a measure of tax effort. The analysis suggests that the countries with a relatively high tax share tend to have a relatively high index of tax effort, although these results are not uniform across the countries. The results can be used to provide guidance on to the proper mix of fiscal policy in the event of budgetary imbalance.

Over the past few decades, a clear trend has emerged worldwide toward the devolution of spending and, to a lesser extent, revenue-raising responsibilities to state and local levels of government. One view is that the decentralization of spending responsibilities can entail substantial gains in terms of distributed equity and macroeconomic management. The papers in this volume, edited by Teresa Ter-Minassian, examine the validity of these views in light of theoretical considerations, as well as the experience of a number of countries.

The Ethiopian authorities have been generally responsive to the policy recommendations from the 2008 Article IV Consultation. To help rebuild international reserves and improve external competitiveness, the authorities made another exchange rate adjustment (a 5 percent devaluation) on January 31, 2010. The overall fiscal balance during July-December 2009 indicates stronger revenue collection than programmed. Ethiopia has been resilient to the ongoing global crisis because remittances have remained stable in 2009/10, FDI has risen 20 percent, and imports are lower.

This thesis provides a new approach to the Ethiopian Land Law debate. The basic argument made in this thesis is that even if the Ethiopian Constitution provides and guarantees common ownership of land (together with the state) to the people, this right has not been fully realized whether in terms of land accessibility, enjoyability, and payment of fair compensation in the event of expropriation. Expropriation is an inherent power of the state to acquire land for public purpose activities. It is an important development tool in a country such as Ethiopia where expropriation remains the only method to acquire land. Furthermore, the two preconditions of payment of fair compensation and existence of public purpose justifications are not strictly followed in Ethiopia. The state remains the sole beneficiary of the process by capturing the full profit of land value, while paying inadequate compensation to those who cede their land by expropriation. Secondly, the broader public purpose power of the state in expropriating the land for unlimited activities puts the property owners under imminent risk of expropriation.

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