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Local Contexts: Binding Constraints Analysis -- Conclusion -- Note --
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Sommario/riassunto

"Recent decades have witnessed important progress in strengthening tax systems in developing countries. Yet many areas of reform have remained stubbornly resistant to major improvements; overall revenue collection still falls short of what is needed to support effective governance and service delivery, while tax collection is too often characterized by high rates of evasion among large corporations and the rich and disproportionate, though often hidden, burdens on lower-income groups. As countries around the world deal with large COVID-19-induced debt burdens, a focus on strengthening tax systems is especially timely. Innovations in Tax Compliance draws on recent research and experience to present a new conceptual framework to guide more effective approaches to reform. Building on the achievements of recent decades, it argues for an expanded focus on the overlapping goals of building trust, navigating political resistance, and tailoring reform to unique local contexts through a focus on identifying the most binding constraints on reform. This focus, it argues, can lead not only to greater compliance, increased fairness, and higher revenues, but can also contribute to the building of state capacity, sustained political support for further reforms, and stronger fiscal contracts between citizens and governments"
