

1. Record Nr.	UNINA9910808880503321
Titolo	Integrating a Unified Revenue Administration for Tax and Social Contribution Collections : : Experiences of Central and Eastern European Countries
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2004
ISBN	1-4623-4965-X 1-4527-6617-7 1-283-56810-1 1-4519-2034-2 9786613880550
Edizione	[1st ed.]
Descrizione fisica	1 online resource (51 p.)
Collana	IMF Working Papers
Soggetti	Tax administration and procedure - Europe, Central Tax administration and procedure - Europe, Eastern Expenditure Expenditures, Public Income tax National Government Expenditures and Welfare Programs Pension spending Pensions Personal Finance -Taxation Personal Income and Other Nonbusiness Taxes and Subsidies Public finance & taxation Public Finance Revenue administration Revenue Social assistance spending Social Security and Public Pensions Social security contributions Social security Tax administration and procedure Tax administration core functions Tax allowances Taxation Taxation, Subsidies, and Revenue: General Taxes Welfare & benefit systems

Europe, Central Economic integration  
Europe, Eastern Economic integration  
United States

Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"December 2004."
Nota di bibliografia	Includes bibliographical references (p. 50).
Nota di contenuto	""Contents""; ""ABBREVIATIONS""; ""I. INTRODUCTION""; ""II. CURRENT PRACTICE AND CRITICAL ISSUES""; ""III. RATIONALE FOR UNIFICATION OF COLLECTION OF TAX AND SOCIAL CONTRIBUTIONS""; ""IV. KEY IMPLEMENTATION ISSUES AND RISKS TO BE ADDRESSED""; ""V. CONCLUSIONa€?INTEGRATION EXPERIENCE IN CENTRAL AND EASTERN EUROPE""; ""APPENDIX""; ""References""
Sommario/riassunto	During the 1990s, a failure to collect social contributions in Central and Eastern European countries deprived pension schemes of resources needed to meet their obligations. Based on these countries' experience, this paper examines the trend to increase coordination of tax and contribution collections. It sets out the rationale for establishing a unified agency as the best long-term strategy, and discusses policy and administrative issues in implementing this approach. The appendix presents three case studies for Albania, Bulgaria, and Romania, which are establishing a unified revenue administration. Another case study is presented for Sweden, which successfully integrated tax and social contributions collections in the 1980s.