1. Record Nr. UNINA9910812059003321 Autore Junquera-Varela Raul Felix Titolo Strengthening Domestic Resource Mobilization: : Moving from Theory to Practice in Low- and Middle-Income Countries / / Raul Felix Junquera-Varela Washington, D.C.:,: The World Bank,, 2017 Pubbl/distr/stampa Descrizione fisica 1 online resource (144 pages) Collana Directions in Development; Directions in Development - Public Sector Governance Finance - Developing countries Soggetti Economic development - Developing countries **Economic history** Developing countries Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Sommario/riassunto Public spending plays a key role in the economic growth and development of most developing economies. This book analyzes revenues, policy, and administration of Domestic Resource Mobilization (DRM) in developing countries. It provides a broad landscape of practical examples, drawing from lessons learned in World Bank operations across Global Practices over the past several decades. It should be thought of as a starting point for a more comprehensive research agenda rather than a complete inventory itself. This book reviews the trends in tax revenue collection in developing countries. It provides an overview of efforts to close the revenue gap, many of which have been supported by World Bank operations. The book reviews the special challenges facing low income countries, which have traditionally relied on indirect revenues in the context of limited formalization of their economies. An overview of tax policy and administration reform programs is presented, with an overview of outstanding issues that will

shape the policy agenda in years ahead.