

1. Record Nr.	UNINA9910975329203321
Titolo	Reform by numbers : measurement applied to customs and tax administrations in developing countries // edited by Thomas Cantens, Robert Ireland, Gael Raballand
Pubbl/distr/stampa	Washington, D.C., : World Bank, 2012
ISBN	9781283835398 1283835398 9780821397145 0821397141
Edizione	[1st ed.]
Descrizione fisica	pages cm
Collana	Directions in development
Altri autori (Persone)	CantensThomas IrelandRobert RaballandGael
Disciplina	352.4/4091724
Soggetti	Customs administration - Developing countries Taxation - Developing countries Tax administration and procedure - Developing countries
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Cover; Contents; Foreword; Acknowledgments; About the Contributors; Abbreviations; Chapter 1 Introduction; The Importance of Performance Measurement in Customs and Tax Administrations; Ease of Performance Measurement in Customs and Tax Administrations; The "Gaming Effect"; The Importance of Experimenting and Evaluating; The Importance of Details; Presentation of This Book; Notes; References; Chapter 2 The Figures Culture in Cameroon Customs; Use of Numbers in Cameroon Customs: The Management by Objectives Method in the 1990's The Perverse Effects or Misuse of a Method of Performance Evaluation From the Production of Indicators to Contracting: Procedures Constructed around Numbers; Some of the Results from the New Method; Tables; 2.1 Delayed Entry of Customs Assessments; 2.2 Percentage of Adjusted Declarations as a Proportion of All Declarations Rerouted from the Yellow to the Red Channel; 2.3 Customs Inspectors'

Hours at Work; Conclusion; Figures; 2.1 Evolution of Time Scales by Operators, 2008-12; 2.2 Evolution of the Volume of Imports and the Amount of Duties Paid, 2007-12; Notes; References

Chapter 3 The Revenue Imperative in Cameroon Cameroon's Experiment in Management by Objectives; Dealing in Numbers; Under the Sway of the Revenue Imperative; Performance-Based Management at the Taxpaying Interface; Notes; References; Chapter 4 Measuring Performance in the French Customs Administration; Performance: From National to Local; 4.1 French Customs Performance Plan; Map; 4.1 French Interregional Customs Directorates; From Measurement of Activity to Measurement of Performance: The Difficulty of Producing Indicators; 4.2 Sample Indicator; Performance-Managed Services

4.1 Efficiency of Monitoring Teams Conclusion; 4.2 Effectiveness and Efficiency of Customs Offices; Notes; Reference; Chapter 5 Inspecting Less to Inspect Better; Statistical Scoring Techniques for Measuring Risk: An Innovative Tool for Customs; 5.1 Information Flows on Customs Fraud Theoretically Available to Customs Administrations; Experience in West Africa: The Case of Senegal; 5.2 Decision Tree Envisaged by TAME for the Categorization of Declarations; 5.1 Frequency of Detected Fraud among Registered Operators, 2011

5.2 Assignment to Strict Inspection Channels (Red, Orange, and Yellow) and Outcomes of Inspections, 2011 Data Mining: An Accelerator for Customs Modernization; Conclusion; Notes; References; Chapter 6 Mirror Trade Statistics: A Tool to Help Identify Customs Fraud; Data Accuracy and Methodological Issues; The Main Findings of the Cameroon Case Study; 6.1 Percentage of Import Value Reported in Kilograms in the Mirror Database; 6.2 Quantity, Value, and Value Density for Products from China; 6.3 Quantity, Value, and Value Density for M1-M3; 6.4 Quantity, Value, and Value Density for X2 from China

6.5 Value and Total Duties and Taxes for Spare Parts Y2 from China

Sommario/riassunto

This book was written in the context of new and innovative policies for customs and tax administration reform. Eight chapters describe how measurement and various quantification techniques may be used to fight against corruption, improve cross-border celerity, boost revenue collection, and optimize the use of public resources. More than presenting "best practices" and due to the association of academics and practitioners, the case studies explore the conditions under which measurement has been introduced and the effects on the administrative structure, and its relations with the political...
