



Tony Addison

Tax: The Governance Agenda



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Social Contract

- Public spending & the revenue mobilization that funds it. Works well when underpinned by a social contract
- Well-functioning societies create mechanisms to express & resolve disputes & grievances
- Confers upon governments responsibilities & duties, inc. taxation. 'Fiscal contract' between state & populace, in which citizens have rights but also duties

Transparency: Why?

- Need transparency in public spending system
 - Otherwise, taxation system can be viewed as unjust (leading to grievances over who bears burden)
 - Need transparency in revenue system
 - Transparency is central to accountability – to the legislature but also citizens (tax-payers)
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Transparency: Data & Analysis

- Data: Timely & accurate reporting of all revenues (inc. those from extractive industries)
- Analysis: choices between taxes & who bears the burden (need to understand distributional impact)
- Analysis: need to set incidence of taxes alongside the expenditures they fund (net fiscal incidence)
- Capacity: create national ability to provide data & analysis (to assist governments, legislatures & citizens)

UNU-WIDER Support to Data, Analysis, Capacity

- Government Revenue Database
- Tax simulations
- Capacity building, especially in Africa
- Extractive industries & development

<https://www.wider.unu.edu/data>

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PROJECTS PUBLICATIONS DATA EXPERTS EVENTS LEARNING BLOG IMPACT

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GRD – Government Revenue Dataset



TEAM

Research focal point: [Antti Pelanteri](#)
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GRD MENU

The most recent version of the Government Revenue Dataset - released in **January 2016** - is open and free to use. The primary data file (core dataset) is available for download in two formats and can be downloaded below.

Please contact the [database manager](#) for any questions on the dataset. We also encourage comments on this revision and contributions of updated data points. The dataset will be updated and notifications and details on the updates will be given on the website.

Tax simulation supports governance



This is part of the [The economics and politics of taxation and social protection](#) project.

TEAM

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Tax-benefit microsimulation models, which combine representative household-level data on incomes and expenditures and detailed coding of tax and benefit legislation, have proven to be an extremely useful tool for researchers and policy makers alike. The models apply user-defined tax and benefit policy rules to micro-data on individuals and households and calculate the effects of these rules on household income. The effects of different policy scenarios on poverty, inequality, and government revenues can be analysed and compared.

Simulation in developing countries

While microsimulation models are routinely used by researchers and policy makers in developed countries, few developing countries have access to such tools. Many of the developing countries are now building up their social protection systems and the financing of public spending will need to be increasingly based on domestic tax revenues. In this process, understanding the system-wide impacts



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Extractive industries for better governance



This is part of the ['Macro-economic management \(M-EM\)'](#) project.

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Natural resource wealth has often turned out to be a 'curse' rather than a 'blessing' for developing countries. Growth based exclusively on natural resources—such as oil, gas, and minerals—is often of a very narrow kind which lacks opportunities for including the poor. This condition—also called 'the natural resource curse' is on the focus of this project.

Management is key to turning curse into blessing

Natural resource wealth needs to be carefully managed if inclusive growth is to be achieved in low- and middle-income countries. Natural resources can also negatively affect the democratic process—the sector has often been associated with corruption and the non-transparent use of resource revenues for private gain instead of national development.

The project focuses on the implications of natural resources and their management for economic development—aiming to find ways in which resource wealth could be managed successfully in developing countries; for instance by using the revenues from oil, gas and minerals for development



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