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A Study on Reassessing Tax and Development Research in Present Context

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ABSTRACT:

The shortcomings of economic statistics for developing nations, as well as the possibility that bad data have led to inaccurate research findings and bad policy recommendations, are of growing concern. Cross-country tax data provide a striking example, with existing datasets frequently being significantly under-reported, analytically imprecise, rife with errors, and glaringly opaque. The International Centre for Tax and Development's new Government Revenue Dataset, which offers a more dependable, transparent, and thorough basis for international research, is introduced in this paper. Initially, this new dataset was used to reevaluate key issues regarding the connections between tax and aid, elections, economic growth, and democratization. Governments receive the money they need from taxes to invest in development, alleviate poverty, and provide public services. It offers a remedy for aid dependency in developing nations and offers the fiscal stability and sustainability required to foster growth. In terms of transparency and fairness, tax system design is also closely related to domestic and international investment choices. Enhancing domestic resource mobilization involves more than just increasing revenue; it also entails creating a tax structure that supports social justice, good governance, inclusiveness, and appropriate income and wealth disparities. The social contract between governments and citizens and the improvement of the state's ability to function effectively both depend on taxes. The taxation system is essential to creating more accountable and effective states because it promotes communication between states and their citizens. Tax administration reforms may spread to other areas of the public sector.

Keywords: Economic statistics, Tax administration, Resource mobilization, Investment choices

Introduction:

Since public levies are the main source of budgetary income for individual states, the issue of efficient tax revenue collection continues to be one of the biggest challenges. In addition, almost all states are under pressure to some extent to pursue their overarching fiscal goals by reducing the excessive general budget deficit in a way that does not limit the state's prospects for growth and encourages business activity (Raczkowski 2015, p. 58). The most influential economists have been debating tax law equity for years (Gomulowicz & Maczyyski 2016). It would seem obvious that entities earning the same amount of income should pay the same amount of taxes. However, this notion immediately raises questions about the proper definition of income, particularly in the case of organizations conducting their business activities at high costs, which are not always able to be treated as taxable income. The numerous credits, exemptions, and reliefs that are permitted by tax law present another issue with the accurate calculation of income. Furthermore, there has been debate surrounding the tax rate. There are debatably many supporters of progressive tax rates, but there are also those who support flat tax rates. Raising revenue remains the most important role of taxes, which serve as the main way to finance public goods like maintaining law and order and public infrastructure in a context where many governments must deal with less revenue, rising expenditures, and resulting fiscal constraints. There are a number of broad tax policy considerations that have traditionally guided the development of taxation systems, assuming a certain level of revenue that needs to be raised, which depends on the broader economic and fiscal policies of the country in question. These include flexibility, impartiality, effectiveness and fairness, certainty and simplicity, and efficiency. These overarching principles served as the foundation for the 1998 Ottawa Ministerial Conference and are now known as the Ottawa Taxation Framework Conditions in the context of the work leading up to the Report on the Taxation of Electronic Commerce. Recently, there has been a significant rise in concern regarding the poor quality of many economic statistics pertaining to developing nations (Jerven, 2013a). Key research conclusions and policy recommendations might be built on fundamentally flawed premises, leading to an inaccurate perception of development issues and, at worst, erroneous development policy. Numerous studies in the field of development research rely on highly insufficient or dubious data, frequently with little acknowledgement of these constraints. Despite some progress, Herrera and Kapur's (2007) earlier claim that "Inattention to data quality is, unfortunately, business as usual" appears to still be largely true. "There are serious weaknesses in many datasets used in cross-country regressions currently in vogue," they wrote. "The data sets, problematic or not, become acceptable by repetition. There is a certain irony in the fact that much effort is put into improving methods, but that effort does not always result in

better use of data in daily life (p. 366, 382, 383). These data flaws are especially severe when it comes to information on government revenue. The IMF's Government Finance Statistics (GFS) and an expanding number of other official international sources make data easily accessible. In cross-country statistical analysis, they are frequently used. Large-scale missing observations, unaccounted differences between alternative sources, a conflicting and ambiguous treatment of revenue from the exploitation of natural resources, and a lack of transparency are some of their major drawbacks. The ratio of tax revenue to GDP is another widely used indicator of overall revenue collection performance. However, the GDP data series themselves are occasionally suspect. In response, a growing number of researchers have created their own revenue datasets on an as-needed basis, frequently by returning to individual country-level sources and/or by combining information from various overlapping international sources. This had made some significant progress. But it frequently also came at a high price: As a result, there is less room for results comparison and replication, and many ad hoc datasets themselves have suffered from significant errors. A troubling lack of transparency has frequently made both issues worse. The new International Centre for Tax and Development Government Revenue Dataset is correspondingly introduced in this article (ICTD GRD). It is the result of a four-year process that involved collecting, classifying, and analyzing data from all relevant international data sources, including IMF country reports, and combining that data into a single research dataset. It achieves clearly significant improvements in completeness and analytical accuracy and, crucially, is both openly accessible and transparent in its development. These gains aren't abstract either. While better data quality is desirable in and of itself, it also holds the promise of producing more trustworthy research results. In light of this, the remaining section of the paper summarizes preliminary research results using the ICTD GRD, which collectively show that better data do, in fact, result in new and more reliable findings. These studies aimed to confirm earlier findings in a number of hotly debated research areas, including: (a) tax and aid; (b) tax revenue; (c) electoral cycles and taxation; and (d) taxation and growth. The outcomes are startling. Access to the new data significantly deepens the earlier conclusions in two instances. Utilizing the new data produces significantly different results in the other two cases, casting doubt on earlier results. To put it plainly, the findings demonstrate the importance of the ICTD GRD specifically as well as the wider significance of paying much more attention to data quality for development research.

Limits of International Sources:

The shortcomings of cross-country revenue data have long been a source of concern for researchers. The IMF GFS, which compiles official revenue and expenditure data from governments all over the world, was the most widely used source before the ICTD GRD was made available to the general public. However, the IMF GFS's severe limitations for research have come to light more and more, leading even IMF researchers to look elsewhere. Three categories best describe the GFS's most significant drawbacks for research: Tax-to-GDP ratios are calculated using insufficient data, inconsistent GDP data, and inconsistent treatment of natural resource revenues. The IMF GFS suffers from significant missing data in terms of data coverage, with only about 65 percent of potential country-year observations being covered for the period 1990–2010, and this number drops even further for lower-income countries and earlier years. Since these missing data are frequently concentrated in nations that are unstable, have poor governance, or have strained relations with international organizations, they are not random and run the risk of producing inaccurate results. The inconsistent and problematically analytical treatment of revenues from the exploitation of non-renewable natural resources raises additional concerns. Corporate taxes paid by resource companies in the private sector are typically recorded by countries as taxes, whereas royalties, export taxes, profit-sharing, the profits of state-owned enterprises, and other similar revenues are typically recorded as non-tax revenues. The analytical distinctions that are important to the majority of academic research are obscured by these distinctions, which are important even though they may be accurate from a pure accounting perspective.Another economist who spoke about the idea of tax law equality was John Stuart Mill. The equal treatment of taxpayers, in his opinion, entails "an equal financial sacrifice or an equal loss in property" (Gomuowicz & Mczyski 2016, p. 70). "The value of the loss in property is equivalent to the loss in tax revenue. Revenues are always correlated with welfare levels. Due to this, taxpayers with equal incomes should also have equal tax obligations. It follows logically that unequal taxation will result from unequal revenue (Gomuowicz & Mczyski 2016, p. 70). Equal taxpayer financial sacrifice should lead to equal financial advantage reduction. People who earn the same amount of money benefit equally, so if they pay the same tax, they should also make the same amount of sacrifice. The idea of tax equity and the idea of ability to pay are tied together by Mill's concept of equal sacrifice (Gomuowicz & Mczyski 2016, p. 70). A. Wagner favored universal taxation in order to eliminate extreme welfare inequalities in a society as well as acute poverty and destitution, which affected many social groups and could not be alleviated by the market distribution of goods and income. He believed that his tax law equity principles namely, equality, universality, and the ability to pay—would be the answer to these issues. Wagner shared J.-B. Say's support for progressive tax rates, which meant giving taxation a welfare function. In addition to the economic and welfare benefits of taxation, Wagner viewed taxes as the government's tools for meddling in the economy and politics. This entailed rejecting market automatism and economic liberalism. The state needed to spend more money in order to fulfill these additional duties as well as the ideals of social justice and welfare. The universal tax and reasonable, progressive tax rates for high revenues should provide the funding for this expenditure, protecting the tax source while maintaining the incentive to profit (Sosnowski 2012, p. 61). The concepts of "vertical equity" and "horizontal equity" are contained in the equity principle of tax law. According to horizontal equity, "taxpayers in similar circumstances should be treated equally" (Owsiak 2013, p. 190). This principle, which was created by R.A. Musgrave, is obviously normative in nature. The equity principle states that people in similar financial situations

should bear the same share of the tax burden. Comparatively, the vertical equity principle mandates that "taxpayers who are in dissimilarly situated should be treated unequally" (Owsiak 2013, p. 190).

Changing Paradigms of Tax Policy and Reform:

The best tax system and a strategy for implementing it have undergone significant change over time in the literature on tax design and reform, primarily due to the changing role of the state in the growth and globalization of economic activities. Designing tax policy and changing an existing tax system can be very different tasks that don't always yield the same outcomes. One could argue that the goal of tax reform should be to map out the steps necessary to transform a current tax system into one that has been "optimally" planned. A path for such a transition, however, might be constrained by the past of the current system as well as by political and administrative restraints. To avoid problems with how interstate taxation is handled, it might be best to implement a comprehensive consumption tax of the VAT (value added tax) variety at the national level. However, the distribution of tax authority in India might make that transition challenging, if not impossible. Therefore, reform may need to consider additional options, like a dual VAT system. The optimal taxation school is a significant school of thought that concentrates on the creation of a tax structure. It emphasizes the need to reduce deadweight losses when investigating second-best solutions and acknowledges the challenges of arriving at the first-best solution. Here, two main strategies can be distinguished. The first method, based on the supposition that government is all-knowing, beneficent, and motivated by efficiency concerns, leads to the following conclusion: consumption should be taxed to reduce the excess burden of raising a given amount of revenue, and the ideal rate of tax on specific commodities should be correlated with the direct and cross-price elasticities of demand. The ideal tax rate is inversely proportional to the direct, compensated price elasticity of demand in the special case where the compensated cross-price elasticities are zero (Ramsey rule). It makes sense to tax the lower-elasticity goods at higher rates because the lower the compensated price elasticity of demand, the smaller the movement away from the undistorted first-best optimum in response to the tax. The need to address distributional issues becomes crucial because tax structures created using these principles would tax necessities. Discussions of optimal income tax are introduced by incorporating distributional considerations into this paradigm, but interestingly, their applications do not support highly progressive tax structures. The second method acknowledges that when the government is willing to tax various goods at various rates, it typically lacks knowledge of elasticities and is vulnerable to lobbying. This strategy tends to tax consumption at comparable rates for all goods. In this perspective, administrative strength, consideration of local institutions, and political realities are equally, if not more, significant than efficiency (and distribution weights) in the design of tax policy. The main goal is to adopt a system that will reduce tax-induced distortions while also being politically and administratively feasible. This is more important than designing an ideal system. The fundamental Harberger reform package includes uniform tariffs and a wide-based VAT for developing nations that participate in the global market as price takers. When it comes to import tariffs, Panagariya and Rodrik examine the justification for uniformity and contend that, despite the weakness of the case for uniform tariffs, uniformity reduces the pressure for preferential (higher) rates on some goods over others. A free-rider issue arises when industries attempt to lobby for lower rates for themselves as a result of the commitment to a uniform tax rate (since such lower rates are then extended to everyone). Although the first strategy mentioned above has received more attention in the literature, optimal taxation has had little influence on the creation of actual tax policy. A closer approximation of the strategy used by tax policy practitioners is the second approach when combined with administrative cost considerations. The main goal of most tax policy recommendations within this framework is to increase the tax system's capacity to generate revenue while reducing relative price distortions. This entails making efforts to increase the tax base, decrease tax rates, and lessen the difference between direct and indirect tax rates. The adoption of uniform tax rates has been a crucial component of workable tax reform strategies. To generate a certain amount of revenue, a larger base necessitates the imposition of lower rates. Additionally, it promotes horizontal equity and is desirable from a political economic perspective because doing away with exemptions and concessions lowers administrative expenses and the ability of special interest groups to influence tax policy. Lower marginal rates not only help to improve tax compliance but also lessen the disincentives to work, save, and invest. Thus, the need to eliminate a random assortment of tax differentials that are more driven by the politics of special interest groups than by the pursuit of economic efficiency informs the preference for broad-based and uniform rates of taxation. Additionally, developing nations' tax administrations are unable to effectively manage complex tax regimes due to their poor infrastructure and capacity. Broad-based taxation systems with uniform rates are a way to make the tax system stable and easy to understand.

Overarching Principles of Tax Policy:

There are a number of broad tax policy considerations that have traditionally guided the development of taxation systems, assuming a certain level of revenue that needs to be raised, which depends on the broader economic and fiscal policies of the country in question. These include flexibility, impartiality, effectiveness and fairness, certainty and simplicity, and efficiency. Equity is a crucial factor in the design of tax policy in addition to these well-known principles.

Neutrality: Taxation should aim to be impartial and fair across different company activity types. By ensuring that the best possible allocation of the means of production is made, a neutral tax will boost efficiency. When price changes cause different changes in supply and demand than those that

would occur in the absence of tax, there will be a distortion and a corresponding deadweight loss. This interpretation of neutrality includes the requirement that the tax system maximize revenue while minimizing bias in favor of or against any specific economic decision. This suggests that despite taking into account certain aspects that may otherwise compromise an equal and neutral application of those principles, the same taxation principles should be applied to all forms of business.

Efficiency: Government administration expenditures should be kept to a minimum, as should compliance costs to businesses.

Certainty and simplicity: To ensure that taxpayers are aware of their status, tax laws should be unambiguous and easy to comprehend. Understanding one's obligations and entitlements is made simpler for both individuals and businesses by a straightforward tax system. Businesses are therefore more likely to decide wisely and implement planned policy decisions. Aggressive tax planning is also encouraged by complexity, which could result in economic deadweight losses.

Effectiveness and fairness: In order to minimize double taxation and unintended non-taxation, taxes should be collected at the appropriate time and in the appropriate quantity. Additionally, it's important to reduce the chance of escape and avoidance. Prior debates in the Technical Advisory Groups (TAGs) noted that the general public of taxpaying citizens may perceive the tax as unjust and ineffectual if there is a class of taxpayers who are nominally subject to a tax but are never obliged to pay the tax owing to incapacity to enforce it. As a result, policymakers give the practical enforceability of tax laws a lot of thought. Enforceability is also essential to ensure the effectiveness of the tax system since it affects how taxes are administered and collected.

Flexibility: Systems of taxation need to be adaptable and dynamic enough to keep up with changes in industry and commerce. A tax system must be adaptable and dynamic enough to accommodate governments' ongoing needs for revenue while also meeting present requirements. Because future developments will frequently be unpredictable, the structural elements of the system should be resilient in a changing policy framework while remaining dynamic and flexible enough to allow governments to adjust as needed to keep up with technology and economic advancements.

Within the framework of tax policy, equity is also a key factor.The two primary components of equity are horizontal equity and vertical equity.According to the principle of horizontal equity, taxpayers with comparable circumstances ought to pay comparable taxes. Vertical equity is a normative notion, and each user will define it differently. Some believe it implies that taxpayers in better situations ought to shoulder a bigger fraction of the tax burden as a percentage of their income. In actuality, how vertical equality is interpreted depends on how much a country wants to reduce income variety and whether it should be applied to lifetime income or money received over a short time period. Traditionally, equity has been provided through the personal tax and transfer system design. Inter-national equity is another term for equity. Inter-nation equity is a theory that addresses how national benefit and loss are distributed in a global setting and seeks to ensure that each country obtains an equitable share of tax revenues from cross-border trade (OECD, 2001). The discussion around the allocation of taxing rights between source and residence nations has given significant thought to the inter-nation equity principle of tax policy. This significant concern was acknowledged during the Ottawa work on the taxation of electronic commerce, which stated that "any adaptation of the existing international taxation principles should be structured to maintain fiscal sovereignty of countries, [...] to achieve a fair sharing of the tax base from electronic commerce between countries" (OECD, 2001: 228).Choices in tax policy frequently reflect judgments made by decision-makers regarding the relative weight given to each of these principles, as well as broader economic and social policy factors outside the realm of tax.

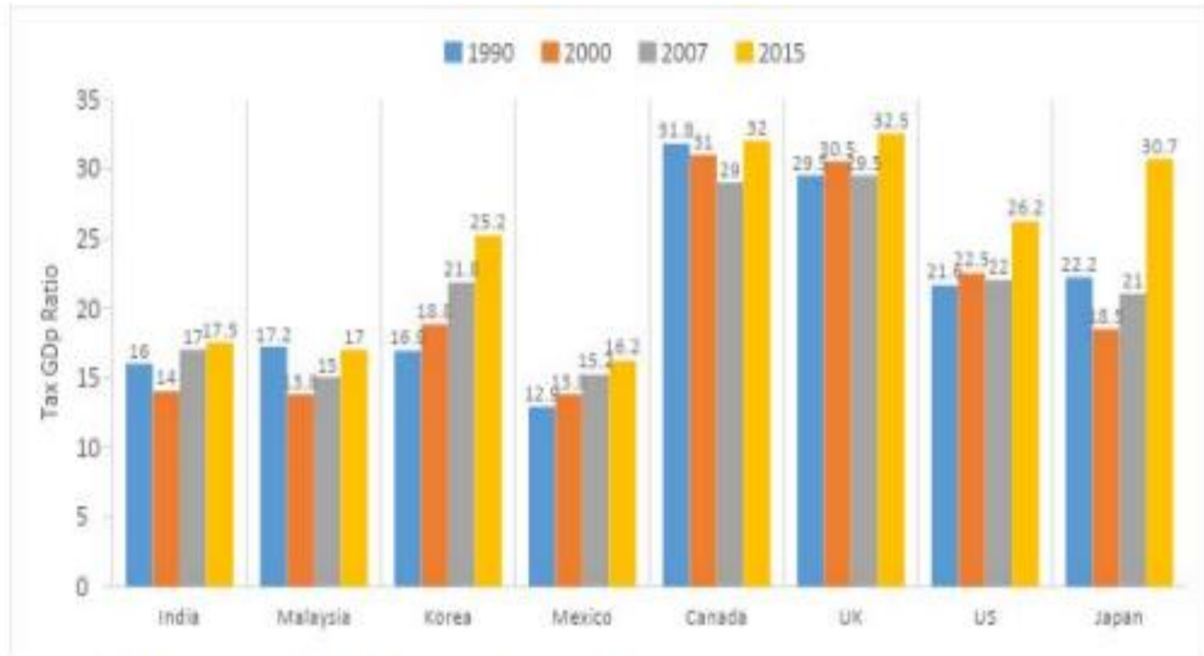
Taxes on income and consumption:

Taxes are generally levied on both income and consumption. Consumption taxes work as a charge on expenditures connected to the consumption of goods and services, applied at the time of the transaction, as opposed to income taxes, which are collected on net income (that is, from labor and capital) during a yearly tax period. Income and consumption taxes come in a range of shapes and sizes. In general, income tax is due on the taxpayer's net income over a given income period. Contrarily, consumption taxes locate their taxable event in a transaction, the exchange of goods and services for value, whether at the final point of sale to the final end user (retail sales tax and VAT), on intermediate transactions between businesses (VAT), or through levies on specific goods or services like excise taxes, customs, and import duties (OECD, 2011). Consumption taxes are collected where the money is consumed taxes are collected where the money is consumed (i.e. the importing country). It's also important to keep in mind that tax payers aren't usually the ones who bear the financial burden. The tax burden may fluctuate depending on the price elasticity of the production elements, which in turn depends on consumer preferences, the mobility of the production factors, the level of competition, etc. As a result, both income and consumption taxes may have a similar tax incidence. Tax incidence is generally considered to affect capital, labor, and/or consumption. The majority of the tax burden would fall on employees, for instance, if capital were more mobile than labor and the market was highly competitive and well-functioning.

International Comparison:

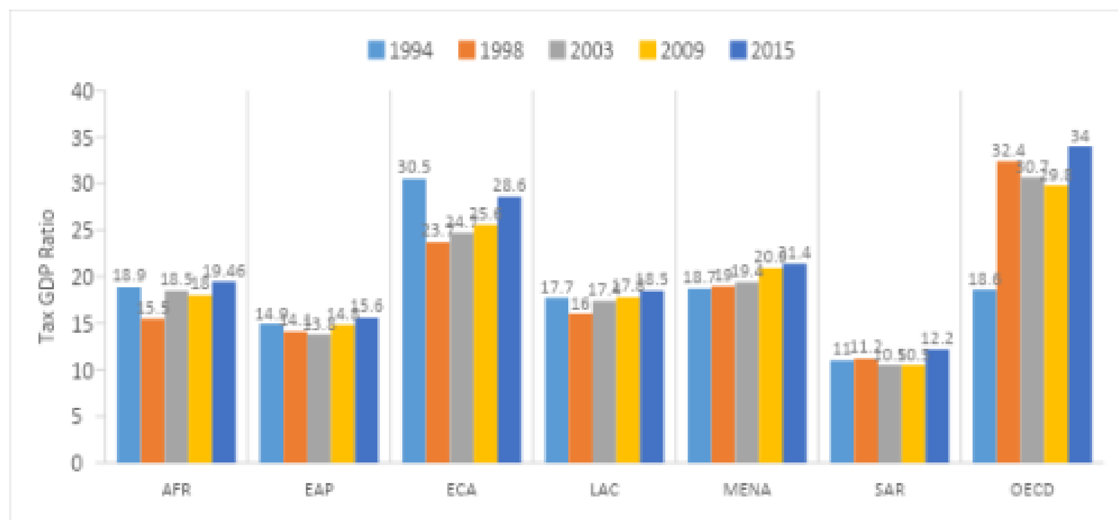
India does not perform as well, according to international comparisons of tax-GDP ratios, whether compared to ratios of OECD countries, BRICS countries, or even ratios of similarly positioned economies. If we compare Indian data with other economies that are in a similar position to India, we find that Malaysia and Korea have a tax-GDP ratio that is similar to India's at about 18%, while Canada and the UK have a ratio of about 37%, the USA and Japan have a ratio of about 29%, and Japan and Canada have a ratio of about 37%. The OECD countries have a tax-to-GDP ratio of roughly 31%, which is significantly greater than that of Europe and Central Asia, which is around 27%. In contrast, the ratio of the African countries and the South

Asian countries, which includes India, is substantially lower at roughly 17%, indicating that there is still much catching up to do in terms of penetration and taxation regimes. Figure 7 compares the tax-to-GDP ratios of seven significant global economies in the form of a bar chart. Figure 8 below also shows the tax-to-GDP ratios for several global areas. Figure 7 makes it evident that the UK and Canada have ratios of about 37%, whereas the USA, Japan, and Korea have ratios of about 28%. Even the other BRICS nations (South Africa, Russia, China, and Brazil) have a far higher ratio, ranging from 20% to 33.4%. However, India has one of the lowest ratios at around 17%, therefore it can be claimed that it is low and that room for improvement is present.



Source: OECD Revenue Statistics, 2017; CBDT statistics 2016.

Above image showing Tax-GDP Ratio of Different Countries



Source: The World Bank classification and WDI report 2015, OECD report 2017.

Above figure showing Tax-GDP Ratio - Region wise

Factors Influencing Growth in Tax Revenue:

The rapid development of the organized sector, the expansion of the financial sector's contact with the rest of the economy, administrative actions such expanding the TDS, and increased compliance as a result of lower marginal tax rates are primarily to blame for the increase in direct tax income. By

creating a vast and trustworthy database, it is anticipated that the growth of the tax information system (TIN) and the extension of permanent account numbers to cover more potential taxpayers will promote this cause. Over the past 20 years, there had been a considerable growth in the number of people who are assessed for personal income taxes, from 19.6 million in 1999-2000 to 28.8 million in 2003-2004 to 64.50 million in 2017-2018. The number of taxpayers is still low, which is significant given the expanding middle class. Additionally, although the number of taxpayers with incomes over Rs. 1 million is increasing, they remain a small part of the overall population. This occurred as a result of increased tax compliance and greater enforcement following the rationalization of tax rates to a realistic level of 10%, 20%, and 30% starting in 1997–1998. This procedure was made easier by electronic tax payments, electronic return filing, and computerization of departmental operations.

Depending on the type of expense, costs for corporations, self-employed people, and enterprises can be split into internal and external costs. Internal costs include monetary expenses like employee salaries and one's own time. External costs mostly consist of professional fees for auditing, accounting, and legal services. The ability of individual taxpayers, in particular, to deduct expenses related to compliance work is a crucial issue. This practice is legal, and the majority of tax administrations permit it. Individual tax payers in India, particularly those without business revenue like salaried workers, do not have access to this provision. The tax department's administration expenditures and the taxpayers' compliance fees are the other significant expenses. If there were no tax collection equipment, the government would not have to pay administrative costs related to the operation of the tax administration. Additionally, it will cover the government's expenses for the Tribunals (ITAT) and Settlement Commission, as well as a portion of the expenses for the Revenue Department, C&AG, and Police Department, etc. In addition, the government spends Rs. 11.80, or 1.18%, of every Rs. 1000 crore in bank revenue. The true expenses incurred by the banks, however, are far larger. Similar to this, the costs to the taxpayers are the expenses incurred by taxpayers in connection with fulfilling their tax obligations. These expenses may include the salary of an accountant to maintain books of accounts, the costs of an audit and tax representation by a lawyer or chartered accountant, the cost of filing a tax return and other compliances, etc. The expenses associated with tax collection are referred to as operational costs by Evans (2001), who defines them as the total of the administrative costs associated with tax collection and the costs associated with taxpayer compliance. He also calls attention to the indirect expenses that taxpayers bear as a result of their imposition, such as deliberate measures that result in a decline in sales.

Growth in Taxpayers:

It is thought that expanding and deepening the tax base is necessary for a tax administration to succeed in spreading the incidence of taxation throughout a wide population. Expanding and deepening the tax base, however, is a constant issue in developing nations like India, in part because over 60% of our population lives in rural areas, is dependent on agriculture, which is not taxable, and also has a relatively low income and does not pay taxes. Furthermore, even those who live in cities have a sizable portion of income that is below the tax threshold. Additionally, a sizable portion of the population is under 18 years old and ineligible to file tax forms. A portion of the population that should be filing does not because they believe they won't be discovered. Identifying potential taxpayers, getting them to register, and bringing them into the tax system are all necessary steps in any tax administration. Of course, it will take a lot of work to identify potential taxpayers, educate them about their tax obligations, and assist them in complying with them after collecting data on transactions and income from various authorities and third parties. Simultaneously, persistent tax evaders must be dealt with harshly, and appropriate punishment and prosecution methods must be developed.

Conclusion:

The issue of tax law equality is discussed in this article within the framework of selected economists' economic theories. Controversy has long surrounded this issue. We can infer a provisional conclusion that the Polish tax system is not always fair if we assume that tax law equity manifests when similarly situated taxpayers pay the same amount of tax. The decision of the lump sum tax has upset this equality as the scale tax and the flat tax produce results that are identical in terms of the amount of tax that must be paid. Each of the provided taxation models has a unique tax burden as well as unique tax exemptions and reliefs, which are severely constrained in the case of the lump sum tax. When the number of exemptions and reliefs is the most diverse, the tax itself is substantially smaller. The tax owed in the aforementioned examples has been determined under the presumption that taxpayers A and B did not use any of them. The addition of exemptions and reliefs would significantly impair our analysis because the selection criteria themselves would become problematic. Thus, the following conclusion naturally follows: it is the issue of exemptions and reliefs that prevents a thorough and complete examination of the subject of tax law equality.Only the social security and health contributions have been included in the cases studied since they are deductible on the yearly tax return sent to The Tax Office. Other than these two, the taxpayer's decision as to which exemptions and reliefs to use is up to them. This article aimed to add to the body of knowledge on the equality of tax laws by doing empirical research on the different income tax systems in Poland. Researchers and professionals who are concerned with the ongoing need to improve the taxation system in order to realize the principle of tax equality may use the findings of this analysis in subsequent research. Any nation could find the study's findings to be globally applicable. It is important to conduct further research on how income tax is assessed in other nations. Users would be able to access wider experience and best practices while focusing on regional initiatives when appropriate thanks to connecting mechanisms between regional and

international platforms. This would strengthen and broaden knowledge sharing (not just South-South, but among all types of countries) and dialogue. These connecting methods would also prevent pointless duplication while appreciating the usefulness of demonstrating several approaches to specific problems. The requirement to develop simultaneous interpretation and translated materials in order to be able to transmit information to a wider audience is one resource issue that in fact results in a significant constraint on exchanging experiences across geographies.

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