Five Case Studies of Domestic Resource Mobilization

David Dod
Office of Economic Policy
Bureau for Economic Growth, Education, and Environment

ICGFM Winter Training Conference
Washington, D.C.
December 2018
Agenda

• Purpose and selection of country cases
• What was achieved and how?
  • Mobilizing and sustaining greater revenue
  • Improving the taxpayer/business environment
• Key themes in successful cases
• Tips for development partners
• Discussion / Q&A
Search for Successful Paths to Reform of Partner Tax Systems

Only a few cases of sustained tax reform progress have been well documented with key metrics by donors and partner countries (El Salvador, Georgia).

Can we find other cases/long episodes in

a. Revenue policy reform
b. Revenue administration reform

That contributed to

1. Strong cumulative revenue growth
2. Better taxpayer and business-enabling environment?
Why Select These Five Countries?

1. Strong revenue growth episodes, 2000-16
2. Did they have a high level of donor assistance to
   ▪ Help answer the question: What TA activities contributed to greatest impacts?
   ▪ Validate findings from internal and external perspectives?
3. Can we get access to key informants who had a ‘long view’ of revenue system transformation?
4. Availability of metrics to compare with peers