



Five Case Studies of Domestic Resource Mobilization

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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