

# ***L'autonomie dans l'administration des recettes Recherche actuelle***

Les agences des recettes: principal enjeu de la reformce des administrations fiscales et douanieres?

FERDI

15 avril 2021

# ***Work to date***

- 2006: IMF Working Paper
  - Revenue Authorities: Issues and Problems in Evaluating Their Success
- 2010: RA Toolkit
- 2020 and ongoing: Autonomy in Revenue Administration

# *Current research*

- On behalf of the IMF.
- Focus to update 2006 data but also look at autonomy in revenue administration – not just revenue authorities.
- Reviewed enabling laws of 40 countries (including 37 RAs).
- Analysis underway:
  - Boards and evolution in their behaviour
  - Governance
  - Oversight

# *Current research*

- What difference does autonomy make?
  - Not talking about a governance model.
  - Focuses on tax administrations only – includes RAs.
    - Use ISORA, WB income levels, TADAT results, Transparency International, labour force information, national revenue and GDP statistics and possibly other.

# *Current research*

- Semi-autonomy: Two main groups:
  - More autonomous – 68 (37 RAs with decision-making boards + 3 advisory board RAs – 40 - and 28 other).
  - 34 of this group include tax and customs.
    - Of 37 RAs with DM boards, 11 are tax only: Barbados, Canada, Bolivia, Bulgaria, Dominican Republic, Jamaica, Malaysia, Maldives, Nigeria, Singapore.
    - Of 3 advisory boards – all included customs (Argentina, Ethiopia, UK).

# ***Current research***

- To identify autonomy beyond presence of decision-making board, looked to ISORA and answers to 5 key questions,
- Authority to:
  - Design internal structure
  - Exercise discretion over operating budget
  - Appoint new staff
  - Decide on promotion
  - Terminate employment
- Less autonomous = 91 with 25 with tax and customs

# ***Current research***

- Look at themes to determine if there is a difference:
  - Tax administration functions: registration, TPS, returns and payment processing, verification/audit, enforced collection.
  - General and HR management
  - Efficiency
  - Accountability and transparency
  - Integrity and corruption
  - Large tax outcomes – revenue to GDP
  - Audit coverage by tax type

# ***Current research***

- Looking to associate/correlate two groups with elements of these themes.
- Some strong, some weak.
  - ❑ Strong – more autonomous and ISORA public accountability index scores; ISORA integrity index, tax to GDP
  - ❑ Weak – TI corruption perception index, cost of collection,