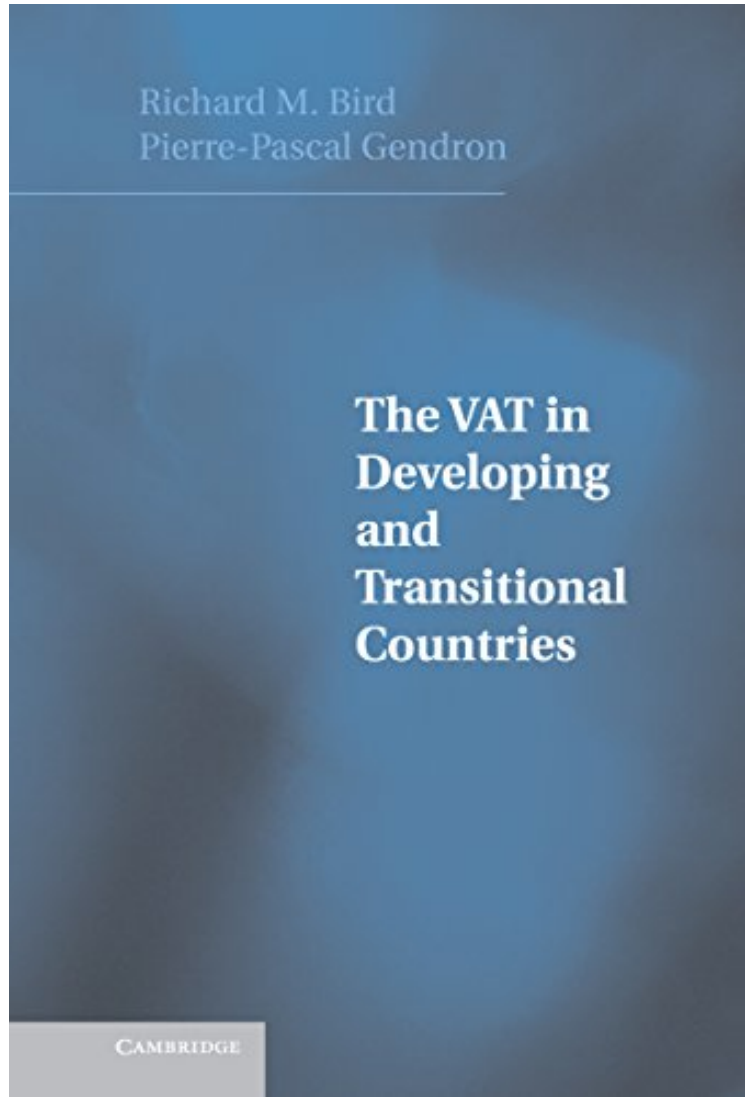


(Mobile book) The VAT in Developing and Transitional Countries

The VAT in Developing and Transitional Countries

Richard Bird, Pierre-Pascal Gendron
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Value-added tax (VAT) dominates tax systems around the world. But should every country have a VAT? Is VAT always as good as it could be in economic, equity and administrative terms? In developing and transitional countries the answers to such questions are critical to stability, growth and development. VAT is a critical fiscal tool in most

countries. But VAT can sometimes be better designed and almost always better administered. The key questions that must be answered in designing and implementing VAT are essentially the same in all countries. But different tax designs may best suit different countries facing different circumstances. This book reviews experiences with VATs around the world and assesses how the choice of particular design features may affect outcomes in particular contexts.

"The VAT in Developing and Transitional Countries... provides a readable, comprehensive, and thoughtful summary of the critical issues related to adopting and operating the value added tax (VAT) in developing and transitional economies.... [It] is a valuable addition to the library of anyone interested in tax design, public administration, or development in general." - Finance and Development

"This is a rich and elegant book on a rich and (if we are to understand it properly) inelegant topic. So quiet (in terms of its research impact) and so complete has been the success of the VAT that some revisionism is long overdue. That is not what this book provides, and indeed there is more here of comfort to the conventional view than the opposite. But it does set out some key issues and challenges in what remains a largely untrodden area. Perhaps the VAT is finally starting to get the attention it deserves." - Michael Keen, International Monetary Fund, Journal of Economic Literature

About the Author Richard M. Bird is Professor Emeritus, Department of Economics and Adjunct Professor and Co-Director of the International Tax Program at the Joseph L. Rotman School of Management, University of Toronto. He is a Fellow of the Royal Society of Canada and currently holds appointments as a Fellow at the C. D. Howe Institute and Distinguished Visiting Professor at the Andrew Young School of Public Policy, Georgia State University. He has served in the Fiscal Affairs Department of the International Monetary Fund; been a visiting professor in the United States, the Netherlands, Australia and elsewhere; and been a frequent consultant to the World Bank and other national and international organizations, working in more than 50 countries around the world. He has written and edited dozens of books and hundreds of articles, especially on public finance in developing countries. He was awarded the Daniel M. Holland Medal of the National Tax Association in 2006 for outstanding contributions to the study and practice of public finance.

Pierre-Pascal Gendron is Professor of Economics, The Business School, Humber Institute of Technology and Advanced Learning, Toronto, Canada. He has served in the federal government of Canada; been a consultant in progressive positions with tax practices of professional services firms in Canada and the Netherlands; and served as consultant on fiscal matters for the International Monetary Fund, the World Bank, the US Agency for International Development and the Forum of Federations. As a member of the Expert Roster of the Fiscal Affairs Department of the IMF, he has participated in a number of technical assistance missions on tax policy in Africa and the Middle East since 2007. He has also taught a VAT course at the African Tax Institute, University of Pretoria, South Africa. He has written extensively on public economics, especially in the area of taxation. He regularly speaks on the subject of VAT at conferences and seminars in the Americas, Europe and Africa.