



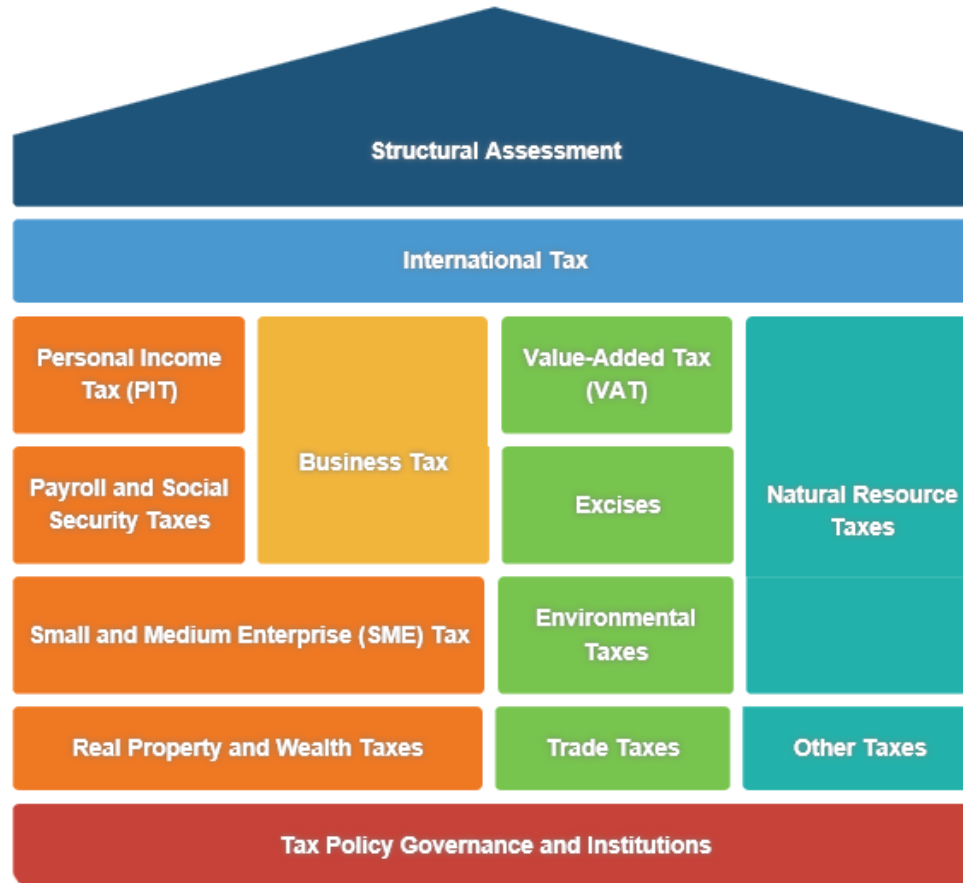
WORLD BANK GROUP

Tax Policy Assessment Framework (TPAF)

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TPAF – Tax system as a 'house'



TPAF – What it is ... and isn't



- Framework for systematic and consistent assessment of tax design
- Solid analytical base for identifying options to guide policy
- Scalable: could be used in entirety, or individual tax, or single issue
- Toolkit that requires expert skills for sound judgement



- A TADAT for tax policy
- *Standard* of what a country's tax policy should be
- *All-or-Nothing* assessment
- Tool that ranks, grades, or scores tax systems on single scale

TPAF – A small demo of VAT

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TPAF

Tax Policy Assessment Framework

Welcome to Tax Policy Assessment Framework (TPAF).
It is designed to serve as a guide for systematic and comprehensive tax policy assessments.

Structural Assessment			
International Tax			
Personal Income Tax (PIT)	Business Tax	Value-Added Tax (VAT)	Natural Resource Taxes
Payroll and Social Security Taxes		Excises	
Small and Medium Enterprise (SME) Tax	Environmental Taxes		
Real Property and Wealth Taxes	Trade Taxes	Other Taxes	
Tax Policy Governance and Institutions			

Ongoing work on PIT

Tax Policy Assessment Framework

Personal Income Tax

PIT Design				PIT Performance		PIT Special Topics	
Overview				Revenue Collection		Treatment of Savings	
Labor Income				Tax Expenditures		International Tax Issues	
	Base	Rate	Implementation	Equity		Taxation of Miscellaneous Income	
Investment Income				Efficiency			
	Base	Rate	Implementation				
Capital Gains							
	Base	Rate	Implementation				
Business Income							
	Base	Rate	Implementation				

[Demo](#)

Tax Policy Assessment Framework

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PIT Design				PIT Performance		PIT Special Topics	
Overview				Revenue Collection		Treatment of Savings	
Employment Income				Tax Expenditures		International Tax Issues	
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	Base	Rate	Implementation				
Capital Gains							
	Base	Rate	Implementation				
Business Income							
	Base	Rate	Implementation				

How will the TPAF be used

For Policy Makers



To refer to it when they have specific questions on tax policy

For Academics and Researchers



As a knowledge base for those studying tax policy

For (IMF-WB) Staff



To provide advice during Technical Assistance missions

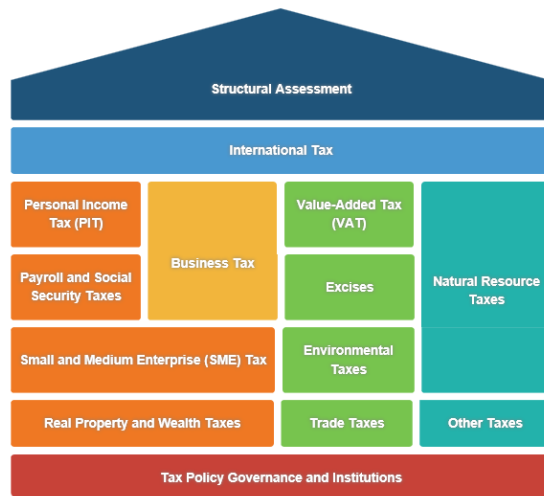
Managing the TPAF

- The TPAF will be managed by a team consisting of IMF-WB staff
- The team will collect feedback on the TPAF and
 - Update the content on a periodic basis
 - Include new content as per demand
 - Include new features and links to latest papers/research in tax policy

What's next?



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- VAT module will be posted online any moment
 - Seek your input on both substance and form
- Modules on PIT, excise and natural resource taxation are underway
 - Feedback on VAT module can help shape these modules