



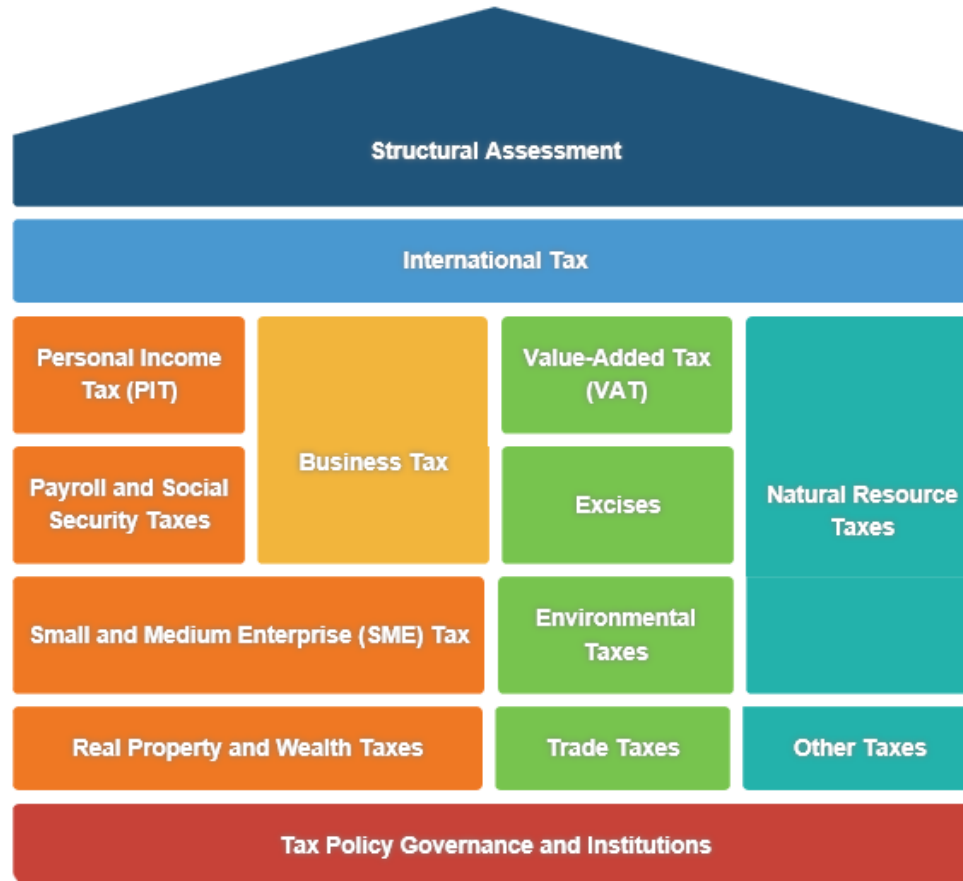
WORLD BANK GROUP

Tax Policy Assessment Framework (TPAF)

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Recall the TPAF '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

Consultation on VAT module (now being revised)



european network on
debt and development



act:onaid



gob.mx



VALUE-ADDED TAX (VAT)

VAT is a modern tax: as of 2018, over 160 countries have a VAT. Some countries refer to the tax as General Sales Tax (GST) or Goods and Services Tax (GST).

[show more...](#)

Design

- VAT base
- VAT rates
- VAT implementation
- Interjurisdictional issues

Performance

- VAT effectiveness
- VAT efficiency
- VAT equity
- VAT administration and compliance

Special Topics

- VAT as policy instrument
- Digital economy
- Special goods and services
- VAT for small businesses

Application design/user friendliness

*Put VAT module in **broader** perspective*

Expand the performance assessment

- More on **efficiency/distortions**
- To include **gender** issues

DEMO ON PIT MODULE
[TPAF_HOME.HTM](#)