

**EFFECTS OF TAXATION ON ECONOMIC GROWTH
(UGANDA'S EXPERIENCE: 1987-2005)**

BY

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**A DISSERTATION SUBMITTED TO THE SCHOOL OF
GRADUATE STUDIES IN PARTIAL FULFILMENT OF THE
REQUIREMENTS FOR AWARD OF THE DEGREE OF MASTER OF
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UNIVERSITY**

NOVEMBER 2007

Effects Of Taxation On Economic Growth Ugandas Experience 1987 2005

Paul Mosley



Effects Of Taxation On Economic Growth Ugandas Experience 1987 2005:

Economics of Welfare Dr. Navodita Pande, 2025-04-19 *Economics of Welfare* is a book about the role of taxation in the economic development of India how it affects the welfare policies of the nation and what steps the government can take to improve the wellbeing of its citizens

Effects of Taxation on Economic Growth Brian Musaga, 2010-03 The development of endogenous growth theory has opened an avenue through which the effects of taxation on economic growth can be explored Explicit modeling of the individual decisions that contribute to growth allows the analysis of tax incidence and the prediction of growth effects This study titled *Effects of Taxation on Economic Growth Uganda s Experience 1987 2005* reviews the theoretical and empirical evidence to assess how taxation affects the rate of economic growth in Uganda In the methodology for this study labour capital government consumption and revenue from the different tax components were used as the explanatory variables against GDP as the explained variable Estimates of this study only reflect the cost of a combined tax and expenditure system and ignore effects caused by political decisions corruption and other redistribution policies

Tax Reform in Uganda Dorothy Kwagala-Igaga, 2016-12-14 In 1997 Uganda undertook extensive reforms in tax legislation This had been preceded by the structural reforms in tax administration that saw the creation of the Uganda Revenue Authority in 1991 The aim of the far reaching reforms was to improve the tax system and increase its revenue productivity This book demonstrates that the reforms were not as successful as anticipated and revenues have not improved in a sustained way The revenue from direct taxes only contributes about 20% to the total revenue well below the Sub Saharan average of 40% This has focused attention on the appropriateness of the reforms The focus of the reforms on achieving efficiency did not sufficiently take into account the fundamental importance of equity within the system As a result the Income Tax Act 1997 embodies distortions and inequalities in the treatment of taxable income and taxpayers that have led to inefficiency in the system as a whole The tax reforms also took a narrow technical view of the tax system The book employs political economy and optimal theory to explain the weaknesses in the tax system It is argued that the reforms although well designed were not likely to be successful given the timing and context of implementation The multidisciplinary and functionalist approach of the book is helpful in highlighting the constraints in which tax design and tax reform is undertaken in Uganda It is argued that the reforms were blunted by the manner of their formulation and context of implementation Taxation is a socio political issue and yet the IMF and World Bank which supported the reforms did not take into account the limited political will The lack of consensus in policy formulation has weakened the socio contract and allowed the government to blame external factors for the poor performance The weaknesses in governance and corruption have had an impact on the tax system by encouraging tax avoidance and evasion among political elites as well as on activities in the informal sector

Foreign Direct Investment as a Tool for Poverty Reduction in Developing Countries Ronald K.S. Wakyereza, 2019-10-15 The textbook experience of poverty can be witnessed in a number of developing countries in Sub

Saharan Africa South East Asia and Latin America Accordingly Foreign Direct Investment FDI has been identified as an important tool for poverty reduction as it is noted to accelerate economic growth and employment in a nation and is currently an essential issue for countries such as Uganda This book finds that Ragnar s 1953 Vicious Circle of Poverty remains undisputed even today showing that attracting FDI is not the end but that a nation s absorption capacity is equally paramount The implications of the FDI frog leap theory for developing countries and the Community Capital Absorption Capacity Development CCACD framework provide plausible poverty reduction approaches in the 21st century Without such measures bringing an end to poverty is likely to elude governments and multinational corporations in developing countries

The Development Dimension Succeeding with Trade Reforms The Role of Aid for Trade OECD,2013-05-22

Succeeding with Trade Reforms The Role of Aid for Trade highlights the potential of aid for trade to boost economic growth and reduce poverty while discussing the various reasons why it may not be realised *Fiscal Policy and the Natural*

Resources Curse Paul Mosley,2017-02-17 It is widely accepted that natural resource wealth especially in the form of oil and minerals can be a key factor in inhibiting economic development Many of the countries that are richest in natural resources including oil metals and diamonds are amongst the world s poorest Why Fiscal Policy and the Natural Resources Curse re examines this ancient unsolved puzzle asking why many governments of natural resource intensive countries are incapable in a globalised world of dealing with the natural resource curse This book offers a detailed analysis of the power relationships which underpin the natural resource curse using both statistical analysis and country case studies from Africa and Latin America to pinpoint the strategies that have enable developing countries to break out of the poverty trap The book differs from other works on this subject as it not only identifies the issues at stake but also offers solutions in the form of a series of suggested policy measures The work focusses in particular on fiscal escape routes namely measures to develop and diversify the tax system and to reallocate and target public expenditure This volume will be of great interest to scholars of economic development the economics of natural resources and economic growth as well as all those with an interest in development global politics and anti poverty policies Modernizing VATs in Africa Sijbren Cnossen,2019-07-16 Most African countries

are in dire need of more tax revenue In 28 out of 45 countries with a value added tax VAT total tax revenue as a percentage of GDP is around 15% or less falling short of what is necessary to finance basic human and economic development Far from being revenue raising instruments current African VATs are riddled with exemptions exclusions and zero rates on domestic goods and services that depress revenue are highly distortionary and greatly complicate the administration of VAT Modernizing VATs in Africa enables policymakers professionals and students to analyse African tax systems to ascertain how they can be modernized It explains the case for VAT base broadening over rate increasing arguing that exemptions and zero rates mainly accrue benefits for higher income groups Even more persuasively it demonstrates that the net result of fiscal systems can be equalizing if the revenue of broad based VATs is used to finance in kind transfers such as healthcare and

education VAT modernization should be used to enable governments to finance development Modernizing VATs in Africa puts a compelling case forward for how and why this can be achieved **Uganda's Human Resource Challenge** Jörg

Wiegratz, 2009 Despite significant economic recovery and improved macro economic indicators since 1986 Uganda's economy continues to face considerable challenges This book analyses the relationship between economic and human resource development in the country It identifies deficits in capabilities skills know how experience linkage building and technology use as well as undesirable business practices These shortcomings limit economic diversification productivity enhancement job and income creation as well as poverty reduction The book calls for more efforts towards human resource development The current narrow mainstream economic policy focus on macro economic stability a favourable investment climate and improved physical infrastructure alone will not foster economic development and broad based well being The Ugandan people and the private sector need more state support in addition to the predominant education and health focus of the government and donors if they are to develop the required human resources More and better training enhanced learning at the place of work and an improved business culture are vital It is essential to focus on technical organisational managerial entrepreneurial learning innovative social and institutional capabilities Efforts towards dealing with these challenges will require attention to the political economic climate of the country To make the argument the author covers a wide range of topics such as training and learning technology productivity latecomer development competitiveness labour market MSMEs entrepreneurship value chains cooperation and trust and human resource management The book contains more than 130 figures tables and information boxes See more at <http://www.africanbookscollective.com/books/ugandas-human-resource-challenge> sthash 4XThRHxq dpuf *New Public Management in Africa* Benon C. Basheka, Lukamba-Muhiya.

Tshombe, 2017-08-25 The administrative sciences have been dominated by a turn to managerial perspectives in the late 20th and early 21st centuries and in the spirit of this turn New Public Management or NPM promises to produce efficient responsible and client oriented public services The reforms carried out in the pursuit of New Public Management are often accompanied by great optimism and rapid enthusiastic steps toward implementation Even in highly developed industrial countries however these fundamental reforms often overlook the political and cultural contexts of the implementing country *New Public Management in Africa Emerging Issues and Lessons* provides much needed theoretical foundations for NPM reforms in the African context and reflects on the success of existing reforms in the development of several African states The individual contributions in this timely volume provide important analyses of academic discourse practical policy achievements and desiderata The book as a whole however provides a valuable impetus for public administration research in and on African states sharing findings on the results of reforms to date and adjustments required for these reforms to succeed For public administration researchers outside of Africa this book offers a review of New Public Management case studies that are unavailable or difficult to find elsewhere contributing much to the exchange between African and Western

administration science research and demonstrating that African administrative research is well prepared to help resolve global challenges

After Piketty Heather Boushey, J. Bradford DeLong, Marshall Steinbaum, 2017-05-08 Are Thomas Piketty's analyses of inequality on target Where should researchers go from here in exploring the ideas he pushed to the forefront of global conversation In *After Piketty* a cast of economists and other social scientists tackle these questions in dialogue with Piketty in what is sure to be a much debated book in its own right

South Asian Journal of Socio-political Studies, 2005

Yearbook of International Organizations 2005/2006, 2005-06 For the Yearbook of International Organizations the most up to date and comprehensive reference to international organizations the UIA has selected the most important 31 086 organizations from its extensive database of current and previous organizations Yearbook provides profiles of 5 546 intergovernmental and 25 540 international non governmental organizations active in nearly 300 countries and territories in the world today Organization descriptions listed in Volume 1 are numbered sequentially to facilitate quick and easy cross referencing from the other Yearbook Volumes Users can refer to Volumes 2 and 3 to locate organizations by region or subject respectively and comprehensive indexes are included Naturally the high standards of accuracy consistency and detail set by previous editions of the Yearbook of International Organizations have been maintained for this edition

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Current Law Index, 2007

The Best Books for Academic Libraries: Social sciences, 2002 Books recommended for undergraduate and college libraries listed by Library of Congress Classification Numbers

PAIS International in Print Catherine Korvin, 2003-05 This book contains bibliographic references with abstracts and subject headings to public and social policy literature and to world politics published in print and electronic formats international focus

Putting Development First Kevin Gallagher, 2005-06 Some of the world's most prominent development thinkers address the following question in this volume to what extent are the rules and economic forces that govern the global economy shrinking the policy space that developing countries can draw from in order to construct policies to raise the standards of living of their people They then analyse the possibly considerable room for manoeuvre that developing countries still have at their disposal despite global macro economic realities IMF World Bank policies and the trade rules regime of the World Trade Organization Finally the authors suggest actual policies that could be put in place in order to preserve existing spaces for development and to expand the tools developing countries can deploy

Yearbook of International Organizations 2013-2014 (Volumes 1a-1b) Union Of International Associations, Union of International Associations, 2013-06-21 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events

Taxation and Economic Development (Routledge Revivals) John F. J. Toye, 2013-10-14 The tax system is one of the instruments said to be available to translate development policy objectives into practice The wide ranging papers collected together in this volume first published in 1978 explore different aspects of the link between national

development objectives and the tax system Attention is particularly focused on traditional aims such as growth fair distribution and economic stabilisation and development Articles written by distinguished experts in the fields of public finance and economic development clarify the concepts of taxable capacity and tax effort and examine the connections between growth and changes within the tax system **Annuaire Des Organisations Internationales** ,

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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Effects Of Taxation On Economic Growth Ugandas Experience 1987 2005**," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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