

## **Workshop IX: Improving resource mobilization and tax administration systems**

**(Association de Planification Fiscale et Financiere, Montreal and UNDESA)**

Fiscal policy plays a central role in enabling a country to achieve its economic and social objectives, from macro-economic stability to sustainable growth and poverty reduction. Specifically, in the 1990s, fiscal policy has also assumed importance in the policy deliberations of most countries since concerns with fiscal dimensions, such as high unemployment, inadequate national savings, excessive budget deficits and public debt burdens have intensified. Looming crises in the financing of pension and health care systems are also putting pressure on fiscal policy management.

This workshop will discuss how developing countries and economies in transition, who are confronting unsustainable fiscal deficits, unabated debt servicing and declining development assistance, can implement strategies of domestic and external financial resource mobilization through tax and non-tax instruments that are fair and equitable. The workshop will also focus on tax reforms aimed at simplifying and rationalizing the tax structure by, *inter alia*, eliminating relatively low-yielding taxes, broadening the tax base, while streamlining the rate structure and reducing the high marginal tax rates. How to establish a level-playing field, by curtailing special treatments and incentives, promoting compliance with tax statutes, enhancing equity and reducing distortions stemming from existing complex and inefficient tax systems will also be explored.