Tax Data

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What there is

• Tariff estimates from MACMAPS (also, ATC ETEs)

• Commodity and non-commodity indirect tax data as per I-O tables, overwritten by:
  – IEA energy tax data
  – domestic support estimates for agriculture

• New to GTAP 6:
  – income taxes
  – factor employment taxes (payroll, land, etc.)
What there isn't

• Transfer payments
• Government property income, investment expenditure, *etc.*
• Reliable government indirect tax receipts
• Reliable tariff receipts
• Government budget measures
• An easy way to impose budget neutrality
Government Financial Statistics

- IMF-authored
  - world-wide: more convenient
  - country-specific: more accurate

- Source for current income and factor employment tax data

- Potential source for commodity tax data
Commodity Tax Data Construction

• Get totals from IMF.

• Categorize countries by quality of I-O data.

• Where I-O based commodity tax data are missing, get profile from proxy / representative country.

• Where I-O based data are present, rebalance against IMF totals?
Special Sectors

• **Agriculture**
  – Exempt the sector-specific interventions from adjustment, adjust the sector-generic.

• **Energy**
  – Handle separately.
  – Synthesize IEA and IMF estimates?
Theory Extensions

• Define measures of government deficit.

• Define suitable fiscal balance instrument.
  – e.g. income tax shift variable, commodity tax shift variable
  – different for rich and poor countries?
  – Exempt sector-specific interventions?