The Viability of Developing Democratic Legal Frameworks for Taxation in Developing Countries: Some Lessons from Tanzanian Tax Reform Experiences

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ABSTRACT

This paper examines the timely issue of taxation in developing countries, and critically assesses the conceptual framework of taxation in these countries, with a focus on taxation reform in Tanzania. Using the premise that resources mobilised through taxation must be done so in a democratic and transparent manner with the fulfilment of developmental needs as a priority, this paper examines the context and modalities of the Tanzanian tax system.

This paper examines the reforms in the Tanzanian tax structure in the context of the conceptual framework for the reforms that stem both from a legacy of patrimonial governance and the prescriptions of the structural adjustment programmes of the World Bank and the International Monetary Fund (IMF).

Keywords: Development, Developing Countries, IMF, Markets, Structural Adjustment, Taxation, Tax Reforms, Tax Law, World Bank