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| Title | Resource Mobilization through Tax Revenue: A Comparative Study of Bangladesh and Sri Lanka. |
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| Abstract |
| The main objective of this study is to analyze and compare the current tax structure in Bangladesh and Sri Lanka in terms of different tax mix. The study considered secondary data from 2005-2006 to 2014-2015. Although it has been observed that both the countries are suffering from poor Tax–GDP ratio, Sri Lanka is in a better position (12.4) compared to Bangladesh (9.9). Indirect tax contributes the maximum share of tax revenues in Sri Lanka (82.6%) followed by Bangladesh (62.38%). In Sri Lanka, Customs duty plays the leading role, whereas in Bangladesh VAT is in dominance. Considering the direct tax contribution, Bangladesh plays better than Sri Lanka. The study reflects the issue that tax evasion and avoidance, poor tax administration is the main problem of poor tax performance in both the countries. But, overcoming such obstacles through appropriate reform measures, both the countries have potential to improve resource mobilization through tax. |
| Sustainable Development Goal(s) (SDG) |
| Decent Work and Economic Growth |