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| Abstract |
| There has been an array of major changes in tax systems in several developing countries over the last two decades with a view to improving the revenue collection effort of the country. This paper seeks to describe and assesses the key issues that have guided the recent tax reform initiatives in Bangladesh. This paper first discusses the structure of the tax system in Bangladesh featuring some of its stylized facts. It then analyses the initiatives and steps taken in the recent tax reform process. It concludes with a summary of the key issues and challenges raised in the reform process. Finally, this paper identifies that despite significant achievements in the reform process, the tax system remains a major challenge in Bangladesh. |
| Sustainable Development Goal(s) (SDG) |
| Decent Work and Economic Growth |