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| Abstract |
| The main objective of this study is to analyze and compare the current tax structure in Bangladeshand Sri Lanka in terms of different tax mix. The study considered secondary data from 2005-2006 to2014-2015. Although it has been observed that both the countries are suffering from poorTax-GDP ratio, Sri Lanka is in a better position (12.4) comparing to Bangladesh (9.9). Indirect taxcontributes 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 indominance. Considering the direct tax contribution, Bangladesh plays better than Sri Lanka. Thestudy reflects the issue that tax evasion and avoidance, poor tax administration is the main problemof poor tax performance in both the countries. But, overcoming such obstacles through appropriatereform measures, both the countries have potential to improve resource mobilization through tax. |
| Sustainable Development Goal(s) (SDG) |
| Decent work and Economic Growth |