

Tax Transparency Video Series – An overview

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Outline

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- Why IBP engages with taxation
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IBP and the tax equity initiative



- IBP adopts a holistic budget system lens approach of working, simultaneously, on **Revenue (tax) + Spend + Debt**
- IBP works with reform coalitions of civil society and marginalized groups, as well as global and regional stakeholders, to support the development of more accountable, progressive, and equitable tax systems in developing countries
- IBP's tax equity initiative has three desired outcomes:
 - Civic coalitions have improved collective capacities to engage in effective tax reform advocacy
 - Tax systems provide meaningful spaces for increased civic participation
 - Global and regional tax processes/norms informed by stronger civic engagement and relevant evidence.

Why IBP engages with taxation

- Domestic resource mobilization-taxation as sustainable tool for development
- A progressive, accountable, and transparent revenue system
- The Social/Fiscal Contract and addressing inequality
- Global rules, domestic consequences



Background to the tax transparency video series



- The video series is made jointly by the University of Sheffield, the Global Initiative for Fiscal Transparency, and the International Budget Partnership
- A comprehensive 32-video course explaining why tax transparency matters for governments, citizens, and society
- Based on two earlier pieces of work produced by the Global Initiative for Fiscal Transparency:
 - ‘Making Tax Work’, published in 2021.
 - ‘Transparency Principles for Tax Policy and Administration’, approved by the GIFT Stewards General Council in 2022.
- The Principles are a response to the growing importance of taxation in international development debates.

Primary audience



Tax Transparency Video Series

Section 3: Videos 11-15

This section explores how tax systems are managed and strengthened—from the daily realities of tax collection and the complexities of the informal sector to the development of tax strategies, budgeting for tax functions, and ensuring the inclusive creation of tax laws.

Tax Administration & Strategy

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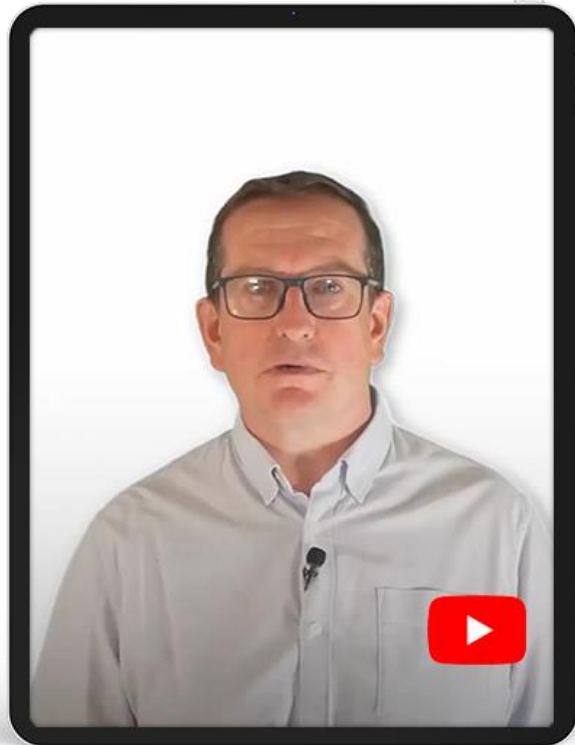
University of Sheffield

International Budget Partnership

This video series provides a series of steps that **governments, tax administrators, civil society actors** and **international organisations** could follow to increase tax transparency, by

- enhancing their capacity to understand tax system performance and
- developing processes that will help to identify reforms that could be implemented to improve both tax transparency and tax system performance.

The video series defines tax transparency as:



The qualitative and quantitative information interested parties need to be able to hold policy makers to account and to assess how effectively a tax system is functioning.

“Where tax transparency is cultivated and targeted in strategic ways and where information is plentiful and accessible, then public faith in the tax system as a public good and willingness to pay is likely to grow.” – Andrew Baker

Objectives of tax transparency



Ensure all relevant parties with an interest in that tax system can understand:

- the goals the government has for its tax system
- how it wants to achieve those goals
- what this means for all relevant parties, and
- what is expected of taxpayers.

Tax transparency is a public good which leads to:



- Better tax policy, more revenue, enhanced compliance, and greater faith and public confidence in tax systems.
- As a result, tax transparency enables:
 - Better government services,
 - Better government accountability,
 - Better macroeconomic management by any government,
 - Greater degrees of economic and social justice,
 - More inclusion within a society,
 - Reduced inequality

The course covers the following areas:



- The role of tax in society,
- Why government's tax,
- What they can tax,
- How they should decide what to tax,
- The creation and communication of a tax strategy,
- Who needs to know about tax,
- What they need to know,
- How they can be communicated with,
- The tax accountability cycle:
- Maintaining tax morale so that people pay the taxes that they owe, and
- How the Principles on Tax Transparency assists this process.

At the end of the course, you should better understand:



- The broader economic concept of tax.
- Know how to link that understanding to the day-to-day operation of the tax system.
- Have a stronger awareness of the need for engagement with all relevant partners in the tax system, and
- Be able to help deliver the benefits of a better tax system.

Where to find the course

Hosted at: <https://internationalbudget.org/tax-transparency-course/>

https://www.youtube.com/playlist?list=PLQ1WGH8_cXF_FcuwTGdR8LtjuNlTUFCN7

- Downloadable notes will be available to help learning.
- Podcast versions of each video will be available so you can follow the course that way, with the notes supplying any visual aids

About IBP

The International Budget Partnership is a global partnership of budget analysts, community organizers, and advocates working to advance public budget systems that work for all people, not a privileged few.

Together, we generate data, advocate for reform, and build the skills and knowledge of people so that everyone can have a voice in budget decisions that impact their lives.



For more information, visit www.internationalbudget.org

