









## Study on feasibility and effectiveness of tax reforms

- > To collect evidence, start a data bank and offer guidance on
- drivers of and constraints on tax policy changes
- legal and institutional transformation underlying tax policy and administrative reforms
- determinants of effectiveness of policy reforms
- > How?
- Multiple case studies (nine across 4 continents)
- Conducted with strong, common methodology that ...
- ...could continue to be used for further studies to enrich the data bank



European



European















