

# Tax Data

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# What there is

- **Tariff estimates from MACMAPS (also, ATC ETEs)**
- **Commodity and non-commodity indirect tax data as per I-O tables, overwritten by:**
  - **IEA energy tax data**
  - **domestic support estimates for agriculture**
- **New to GTAP 6:**
  - **income taxes**
  - **factor employment taxes (payroll, land, *etc.*)**

# What there isn't

- **Transfer payments**
- **Government property income, investment expenditure, *etc.***
- **Reliable government indirect tax receipts**
- **Reliable tariff receipts**
- **Government budget measures**
- **An easy way to impose budget neutrality**

# Government Financial Statistics

- **IMF-authored**
  - world-wide: more convenient
  - country-specific: more accurate
- **Source for current income and factor employment tax data**
- **Potential source for commodity tax data**

# Commodity Tax Data Construction

- **Get totals from IMF.**
- **Categorize countries by quality of I-O data.**
- **Where I-O based commodity tax data are missing, get profile from proxy / representative country.**
- **Where I-O based data are present, rebalance against IMF totals?**

# Special Sectors

- **Agriculture**
  - **Distinguish sector-specific and sector-generic interventions.**
  - **Exempt the sector-specific interventions from adjustment, adjust the sector-generic.**
- **Energy**
  - **Handle separately.**
  - **Synthesize IEA and IMF estimates?**

# Theory Extensions

- **Define measures of government deficit.**
- **Define suitable fiscal balance instrument.**
  - **e.g. income tax shift variable, commodity tax shift variable**
  - **different for rich and poor countries?**
  - **Exempt sector-specific interventions?**