

Taxation and the Enabling Environment

Reducing the administrative burdens of compliance

Written by Steve Rozner and Mark Gallagher

International interest in the impact of taxation on the business enabling environment is growing rapidly. This includes attention not only to the amount of tax that people pay, but also to the administrative costs associated with reporting, filing and paying those taxes. This brief paper, a new addition to the Fiscal Reform Tools series, can help analysts begin to understand and address the administrative compliance burdens that tax systems place on businesses. [Download Full Text \(pdf\)](#)