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Fiscal Policy is Simply Instrument that Bring Money for Developing in Country

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Abstract: In the context, As a result of several reforms fiscalism domain throughout in period of the twentieth century, which accelerated decade during the 1980s and 1990s, the tax system of today's whatever countries can nowadays, in its main architecture, be considered as a modern system for the first, and then similar to what practice in all countries with external economies. My aim is realize article in terms of implementation to manage an alternation of tax management by intrinsic policy and managerial policy of the system of contribution for all. By the methodology, including the way takes the information and statistical technique, inference of results and discussion, the sources and architecture of study. Fiscal policy discussion is a mechanism that brings in money, because, while waiting for a better solution, it is the only pragmatic way for governments to obtain the adequate financial resources they need to offer products and state services required by a majority of the population. The underpinning of an adequate tax system is, for underdeveloped countries, a gigantic challenge. In fact, most laborers found within the country for the economic activities of these countries are, in principle, employed in agriculture or in small informal firms. Since they are difficult to receive a fixed and regular amount, their income varies constantly and is often paid in cash, sometimes falls short of any accounting record and complicates the calculation of the income tax base. At last taxation policy is to carry out policies for the registration of these companies there. The major need of a country for financing for development is to recognize the fiscal resources that are the epicenter of any state.

Keywords: Tax policy, Economic development, State, Investment

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INTRODUCTION

Fiscal policy is simply an instrument that brings in money, which, while waiting for a better solution, is the only pragmatic way for the government to obtain the financial resources they need to offer the Products and State services. In this regard, the Court of Justice of the European Communities is not a party to the merger, but rather a step in the direction of the prospect of furthering the conduct of the international. A proper fiscal system should enable these countries to have the essential revenue they need without resorting to excesses, discouraging the economy from deviating from the tax regimes in other countries (European Commission, 2012).

The highlight of an adequate tax system is, for underdeveloped countries, a gigantic challenge. First, most of the laborers of these countries are, in principle, employed in agriculture or in small informal enterprises. Since they receive difficulty with a fixed and regular amount, their income varies constantly and is often paid in cash, sometimes enters into no accounting register and complicating the calculation of income tax. Other, these people almost do not spend in structured department stores. In modern techniques of mobilization of funds in which the income tax and consumption taxes have a capital importance of the economic field, for the state authorities, to base on high fiscal resources and is an excluded practice (Ortiz, Cummins, Capaldo, & Karunanethy, 2015).

Fiscal policy is accentuated by the compulsory levy and the maintenance of public revenues between the different forms of tax and its base has distinguished itself from fiscal policy based on public expenditure and their beneficiaries. The parameters and the process leading to getting there and to have a fiscal regime in countries carries the issue of struggling policies and conflicts of interest as well as that of cooperative pressures that are sometimes indistinguishable (Aubert et al., 2014; Capgemini and IDC

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and Rand Europe and Sogeti and DTi, 2010). The link between fiscal policy and development is an effective process that has long attracted economists as well as legislators on the same table in order to have a well-structured economy economically (De Quatrebarbes, Boccanfuso, & Savard, 2015).

For taxation, the state has its role to play; because the sustainability of debt is in this case at the center of financial markets concerns which are the main creditors. Its consequences and the effect of the economic crisis of 2008 are the main degradation of this effect (Cuong, Sang, & Anh, 2007). The 2009 recession is caused by a drop in tax revenues. Hence the tax policy has been a lever of weight during the course of development of a country.

If there is no absolute definition whose tax equity extends to the respect of certain characteristics, in addition to the ability of taxpayers to pay (Welham, Hedger, & Krause, 2015; Wei & Shleifer, 2000). Assuming tax burdens are perpetual, i.e. the rates at which taxation impose taxes on individuals and firms must increase to the same trend as their income.

In addition, in general, fairness with respect to the taxation of taxpayers' income requiring that all income be taken into account and that which comes from work or investments (principles of Haig-Simons). The tax burden of the companies can be seen with regard to prices to pay panoply of these benefits.

Similarly, the tax system provides assurance of a predictable and sustainable flow of tax revenue to finance development objectives. Subsequently, the Monterrey Consensus of 2002 showed the necessary function of taxation in the fluctuation of domestic resources, which proved during the 2008 UN Conference in Doha on Financing for Development.

In order for the tax system to remain fair, it must have impartiality first in the sharing of the tax burden between individuals and firms, subsequently within these two taxable entities.

Context

The relation undertaken by the entire state body between the increase in public revenues (versus expenditures) and the implementation of effective anti-poverty programs is not always true in the short term and this contribution is 24%. It is shown that growth in per capita output is expressed relative to growth in the amount of capital per capita. It is necessary to reason in terms of the contributions of the factors. Output growth is the weighted sum of the growth in the quantity of capital used, and a set of components not related to the change in this quantity of factor. This residual factor is comparable to technical progress. This induces permission to issue in one case the proposition that the social objectives of the country should be taken into account when defining the characteristics of the public levy in terms of public finances. The increase in the tax burden cannot be perceived in any way as legitimate by the population as a whole unless it is quickly linked to an efficient and autonomous public expenditure allowing a healthy improvement of the well-being of the populations in a context given and a reduction of poverty and These determinants are fully expressed in the contemporary globalization regime that combines trade liberalization and lower freight costs.

Recently, renewed interest has emerged in the intrinsic analysis of the tax consequences on social well-being in Africa like In Morocco, taxation being the main provider of income from the state, tax revenues represent on average 85% of the revenue of the state, carried out between 2001 and 2015, with a peak of 90% in 200836. Faced with these figures, it seems necessary that a reflection on the tax system, as a lever for economic development and justice social, be conducted. In this perspective, it is not enough anymore than a tax serve to reduce inequalities, or even to be functional in the sense that heard Keynes, ie in the short term, it must of course that this tax has these qualities, but it must still and above all exercise a action in the long run, in other words, to foster growth, hence the need to empirically test this tax-growth correlation.

The study was based on the impact of tax reform, of course, on the indirect tax on poverty with the use of data limited in time. Taxation is a powerful instrument by which economic policy can strive towards the economic optimum if properly designed. On the other hand, it may lead to net losses in production, productivity, social utility and two shortcomings could weaken our results. In the first place, it seems that trade opening variables are endogenous (Ades & Di Tella, 1995; Wei & Shleifer, 2000).

Second, the interactions between public spending and rents on trade international raw materials are likely to occur. This is "the effect of voracity" (Tornell & Lane, 1999).

Problematic

The lack of fiscal citizenship is one of the problems of taxation and the question of the legitimacy of the intrinsic tax: crises and instabilities often recurrent in developing countries in general, pose the problem of trust and legitimacy of the tax of the present notion of reality. Taxpayers or even businesses can indeed question the merits of paying the tax when the counterpart is not always assured. Indeed, with product increase, there is an increase and especially a diversification of the demand for public goods, one of the implications of which is to act positively on citizenship. Next, the sectoral composition of the added value also acts on the levy public. The agricultural sector is difficult to impose because of the importance of subsistence and often dispersed production units with low production levels unit (Boonvut, 2017; Aguire & Cepeda, 1981; Stotsky & WoldeMariam, 1997). Another factor that may explain the generality of the refusal to pay the tax relates to the weak affirmation of the feeling of belonging to a national and even regional community. "The sense of belonging to a national community, often confronted with ethnic cleavages and sometimes with civil unrest, is often weak and can be challenged by failures in governance". The costs of implementation and control of taxation on agricultural activities would be very high and the expected gains weak (Ghura, 1998). As a result, there is a negative relationship between tax revenues and part of agriculture in the economy. 1 Other factors affect tax compliance. These include tax morality Alm, Sanchez, and De Juan (1995); Alm and Torgler (2006); Asher (2001); Friedman, Johnson, Kaufmann, and Zoido-Lobaton (2000) based on cultural or social values countries.

By the explaining all the features that can explain and exploit the tax system. Are there different visions of taxation?

Tangibly we can consider our contemporary political world seeing two opposing ideologies confront each other in their respective visions namely: the socio democracy and neoliberalism.

Neo-liberalisms speak of decreasing taxes and taxes on the one hand, state reduction, privatization and deregulation on the other: they believe that only the private sector is able to offer quality services at fair prices. They are the main promoters of the globalization of markets.

In front of the environmental crisis which threatens our planet since always, taxation also takes the green turn as a whole. It becomes primordial on the left as well as on the right a way of regulating the environmental behaviors. Take, for example, the idea of overtaxing the most polluting vehicles, such as SUVs (sport utility vehicles, etc.), which, in addition to the high price of gasoline, encourages consumers in this sector, which is the automotive sector to turn to more economical and greener car models.

Taxation for the realization of economic and social rights is in the given territory. For example, from State Qubec, he borrowed to finance major works and large projects (James Bay, highway network, Expo 67, the 1976 Olympic Games, etc.) he set up in a specific context. a public education system and a health system accessible to all and universal everywhere in the province of Quebec. He created impoverished and unemployed people to get out of this state. Obviously, such a state activity required the investment of colossal sums on the one hand, thus the highlighting of an active and progressive taxation which was to give the right hour to the citizens and the needs of the State of this country according to the mandates entrusted to him on the other hand.

The reform of the main mechanisms that regulate the country's economy clearly appears as a constraint: the tax system, the social protection system, the compensation system, the solidarity system, the regional equalization system in the context of the new regionalization policy and the context landscape. They are also interdependent, because they are all focused on the one hand on the principle of levy (taxes, social contributions, taxes) which puts pressure mainly on the households and the productive fabric, and on the other hand on the mechanisms of reassignment and redistribution. A plethora of questions is to be taken into account in the definition of the following reforms:

- On which angles to take the levies, while emphasizing the development of the middle class and the support of its purchasing power, and while allowing investment to progress and the fabric of production to remain competitive?

- How to develop national savings in an intrinsic way, and especially long-term savings, to limit the country's dependence on international financial markets and limit external indebtedness in order to develop a socio-democratic career?

- How to generalize social intrinsic coverage without unbalancing the funds that finance it?

- How to ensure the longevity of an adequate equalization for disadvantaged local authorities without falling into the trap of perpetual civil service assistantship?

- How to ensure the necessary interdependence of the economy to encourage investors and projects in a globalized competition to enter the market?

- And finally how to ensure all this with respect for the rules and principles of justice and equity without which no accession to the project on the national reform plan can be sustainable?

As a follow-up to the questions, the analysis of the consequences of distortion and redistribution of taxation applied to income in all forms and to consumption can be carried out to answer several questions. Is the tax system, as it is, optimal in the social sense? What are the tax reforms to undertake for a better redistribution of resources without jeopardizing economic performance in general?

Taxation considers as a subject of debate and an occasion of plurality taken position where it is sometimes binding to be there.

This tool and instrument proposing are to popularize the language and the fiscal world. Which will then allow you to hope to come and to a fair reading of the punctual issues of taxation in developing countries.

Summing up the key operational issues, so they are in the way like question: Should money be king in the land?

Should flexible man yield to rigid rules in socioeconomic?

The reflect can perform to put monetarists and economists on their mettle. At first succumbing to their impact and impressive array of data in economic context, observers in genuine that Friedman-Schwartz having neither indeed that "only money matters much" nor indeed that policy of fiscal matters a big deal. This tool and instrument will be compact in favor of progressive and progressive taxation.

The state would have the means of its ambitions, within a framework of reinforcement of services and public infrastructures and then of development of the social programs.

This instrument and tool would be a driving force for collective reflection on taxation and the importance of the fair participation of all in the collective growth of society.

In general architecture, to be like a modern system, seems as if it is practiced in countries with open economy.

How does fiscal policy work?

When policymakers seek to influence the economy, they have two main tools at their disposal monetary policy and fiscal policy in land of country. Central banks indirectly target activity by influencing the money supply through adjustments to interest rates, bank reserve requirements, and the sale of government securities and foreign exchange; governments influence the economy by changing the level and types of taxes, the extent and the degree and form of borrowing.

Hypotheses

- Tax policy could be an effective way for other policies to advance the economy.
- The tax case without an intrinsic control can change the conditionality of the economy.
- The contribution of fiscal management would answer the long-term questions of the macroeconomic plan of development.

REVIEW LITERATURE

Traditionally, the goals of fiscal policy have been rewritten to the three functions for the state: allocation, redistribution and regulation. The upward movement of authoritative ethics of the economy, the envelope of the role of taxation is of different dimensions according to geographical space almost the countries. The distribution between the private and public domain is based on one of two economic models of contemporary theory that half-century: the liberal model and the interventionist model (Aubert et al., 2014; Bratis, Laopodis, & Kouretas, 2016; Hussain, Md-Rus, & Al-Jaifi, 2017). The major needs of a country in which development are to recognize fiscal resources that is the epicenter of any state. In this regard, it is important to note their independence versus foreign aid and to fully deploy their development policies(Dang, 2009; Dwi & Renny, 2017). Official development assistance is beneficial to countries over the medium and long period and to consider it a vicious circle which would only increase the dependence of a country without having the expected results.

For the sake of financing the development of a sustainable development, it is important to ensure that the tax authorities do not have the right to take part in the economic activities of the Member States. The tax system affects the decisions of people involved in saving, labor and education; The decisions of the parties concerned in connection with the production of employment credit, investment research, innovation and investment. All this is impacted by taxes and also by fiscal policies combined between them for created and revenue from the state (Ades & Di Tella, 1995; African Development Bank, 2010; OECD, 2009).

As a result, the OECD countries should be able to take advantage of the tax reforms in order to increase the competitiveness of the country. The principal principle is that a tax should be sought in respect of investment, labor, and entrepreneurship; it is necessary to ensure that, in accordance with the laws of the Member State concerned, it is necessary to apply the laws of the Member States in order to ensure the financing of infrastructure, human and physical(OECD, 2009). The system of taxation implies imprecation of economic factors in government reverence to the rapid process of growth, the attribution of benefits of growth and social development. A policy of tax management allows the influence of the decision of the financial operators themselves. Such a strategy is all the more intangible to ideological history in order to build a propitious business environment to generate work, encourage competitiveness of domestic industries and make some kind of fluctuation in the entry of funds (Pham Anh, 2016; Pfister, 2009). The essence of public income welfare by financing infrastructure spending as well as providing social services, it is obvious that state authorities having to have a tax giant in order to thwart spending pressures. Normally, the levy of tax receipts is an effective instrument to the State in order to manage the budget deficit. In addition, the authoritative provisions of a tax treatise is in the light of the flexibility of the local authorities in order to enable them to invest in the. The anti-poverty strategy is based on fiscal policy; the base is sustained domestic revenue which is essential for the reduction of public deficits sometimes chronic.

Tools of Economic Policy
Concept of method of economic policy

I. The State must decide on the tools which will enable it to implement its action to achieve the objectives it has set itself.
II. In view of the fact that the tax reform is one of the main deficiencies of the countries, in which they operate.
III. Considering that taxation is not tax-free, the existence of a fiscal tax and the use of transparency and transparency Responsible for public income. IV. Considering that they are developing in the light of the gigantic weaknesses in the way e of financial resources and inadequate funding to prevent the imposition of administrative capacities, corruption, Poor tax governance.
V. Considering the competition of the public prosecutor and the prosecution of the prosecution of the prosecution and prosecution of the prosecution, SAW. In order to make the most of the competition, the competition between the two companies.
VII. Considering that the tax is a source of income potentially more stable and more sustainable than the aid flow, and that it is propitious to provoke the sense of ownership of the countries concerned.
VIII. Considering the complexity of their structures and of the distribution of economic activities between them.
XI. It considers that this differentiation distorts the sectoral distribution of the resources of the Member States. From an economic point of view,

XII. The provisions of this. Tax form of the territory.
1. The importance of the tax system for the attainment of the MDG in the given time.
A. 1. Convinced by the Commission, that the existence of sound and efficient systems is essential to ensure the quality of the structure of the State;
B. 2. The Committee welcomes the Commission's efforts to strengthen the capacity of the Government to support the development of the public and private sectors and the economic growth of the country;
C. 3. The GDP is between 10 and 20% in the developing countries, with 25 to 40% in the developing countries; Regrets that, until now, donors have had little support for tax assistance; The European Union and the European Instrument for Development Cooperation and the European Instrument Neighborhood and Partnership (ENPI), even though the authorities of the Member States are not in a position to regulate them;
D. 4. It is important to emphasize the efforts to strengthen the capacities of the developing countries, in view of the fact that they are exploiting them more efficiently and in the exchange of information and in the fight against fraud.

The individual qualification of the work is available for adjustment. All economic policies involve counterparts. The question is whether the benefits of a reduction of the inflation rate will be in the future.

It is precarious to generate an effective fiscal system when employees are poorly educated and no mechanism is necessary for the acceptable salaries of tax experts and contributors do not have effective ways for accounts. The authorities are empowered to provide a rational, efficient and modern tax system.

The structure of the informal economy of countries is struggling to generate reliable statistics. The lack of data prevents the tax experts from properly assessing the impact on the tax system, so the economy has to be formalized in some way to have an effective tax system.

The application of the high rate of taxation should be appropriate to the gigantic entities of the economy; the public authorities take advantage of these reforms for the fiscal consequence. The inability of countries to explore their potential tax regime (tax on income and property tax), the reduction of taxation progression (the wealthy tax should be raised proportionately).

Fiscal policy must come into play to curb the functioning of optimal conditionality; If it is the case of the tax authorities of the country. The ideal level of fiscal rectification is the determination of the optimal fiscal regime in the area of economic activity. It is evident from the general level of taxation that it is the taxation of a country to tax the entire country in which certain similarities and divergences exist.

Given the high level of developing countries (38% of GDP, compare to 18%). Economic development creates needs whilst taking into account tax revenues requiring an increase in budgetary expenditures; it increases the capacity of the country to respond to recent needs. The use of tax revenues is bothering the tax level of itself. It is therefore argued that there is an optimal level of taxation of a reliable factor in the development of the economic and social development of the princes and of the establishment of a fiscal space propitious to the economic system. This link is more complicated than in the transition economy.

The Office of the Public Prosecutor shall, in addition to the part of the Office of the Registrar, establish the manner of public funds, as an instrument for the promotion of economic activities. This, the State assigns functions in terms of economic stability by controlling such economic fluctuation, price stability and optical control in its inflation. Further, the State shall ensure the balance of the balance of payments by economic guidance.

From this perspective, the Office for Official Publications of the European Communities is seeking a preliminary ruling from the Court of First Instance. It is the main source of revenue of state authorities by indirectly levying directly from the taxation of natural and legal persons. The tax system is allocated to provide for the public authorities to act in order to ensure public goods such as safety, roads, their infrastructures, railways, lighting or any other public known as forms of service I posted. The system financed by taxation immediately social contributions allow increasing the function of the authorities in the fight against poverty, unemployment and all forms of fragility marginalize one of the quotas and sometimes a population threat of social tranquility.

The context of citizenship is associated with the emergence in legal status is a way of being in being categorized by the completion of the duties accompanying the right. Among these duties, the State-Nation acquiesces the tax obligation in contributory versions. The democratization of the so-called public financial management is concerned with this obligation, contributing to the manufacture of the patrimony of the State. Regulatory arrangements of state accounting procedure and supervision not giving citizens formally to cogner the Barrier of the Minister of Finance for verification of the state of affairs, the state of law.

However, the economy could not emerge or even develop with the levying of heavy taxes on its capacity to produce goods in order to make a contribution to the needs of the State on demand of finance. The balance of incentive taxation on the dynamic and diversified economic angle is providing resources to the state over the long period. It would be advisable to consult the tax authorities in the private sector by saving on the will to invest. The taxation to gasoline stimulates or else discourages economic activities or investments because of its burden. As a matter of fact, it has multiplicity of the diversified effects that it entails, influences all the activities of agents of economic life. Economic thinking by its fiscal tax is imposing periodic adjustments. Market economics paves the way for state authorities in relation to the conjuncture, risks and opportunities representing the so-called commercial activities to allocate corrections to the tax system. Knowing which taxation is not necessarily neutral in economics, because the answer depends on the economic and social context of the tax structure. In some countries generate tax havens from the perspective of realizing the benefits as astronomical to the capitalist systems, rather heavy levies from the wallet of taxpayers. Tax policies have for now means to make the tax socially bearable as well as economic stimulant. This position is defended by many economists like Marshall, Adolf Wagner, A.C. Pigou, to whom Schumpeter refers when he says among other things the ethical postulates to support and characterize the tax. The term “the principle of the ability to pay and the” social theory of tax “will be used to refer to another way political, which aims to increase the leverage of the sums paid by employers...] The distribution of income” (Sophia, 2012).

According to experts, taxation could be dominated by economic growth, which is the pillar of development, in this path that it would discourage investment. The IMF says growth depends on quotas for fiscal consolidation through lower taxes and budgetary spending to boost investment and consumption; OECD experts from the period 1960-1994 asserting that “cuts in public spending - in particular wages - or the reduction in labor taxation are accompanied by a reduction in real wages and unit Labor and an increase in profits and investment” 32. On the other hand, this result for the industrialized countries was paradoxical for Latin American countries, pointing out that “the efficiency of tax revenue collection is a key element of fiscal consolidation efforts for these countries.”

For instance, Berenger and Bresson (2012) provide dominance conditions to probe the “pro-poorness” of growth when well-being is measured jointly by continuous and discrete variables. Kacem (2013) measures the “pro-poorness” of growth in income when the initial conditioning situation is not income itself but a non-monetary multidimensional index of poverty or wellbeing. Boccanfuso, Estache, and Savard (2005) apply the now traditional “pro-poor” growth toolkit to assess changes in the individual scores of a non-monetary poverty composite index, where the weights are determined by multiple correspondence analysis (MCA). Since they use a vast number of indicators, their scores can take several values, thereby mimicking a continuous variable.

The consequences of taxation in the area of economic growth are not very comparable across countries, in that there is “a correlation between the level of development, economic size and tax structure”. In addition, this does not mean that we must have effective taxation to boost fiscal resources, it is necessary and mandatory that the economic system be dynamic, in this vein one would have an interdependence between taxation and growth, “a correlation between the level of development, economic size and tax structure”.

The VAT has to be neutral in economic decisions without taxing input. The producer remits to the government the difference between the tax paid by the buyer and the VAT paid on his own inputs.

Producer retains the rest to offset the taxes paid on the inputs (Ebrill, Keen, Bodin, Summers, et al., 2001).

Clearly, the increase in tax revenues introduced as an effective policy instrument in order to allow the state authorities to control the fiscal imbalance. On the other hand, a policy of macroeconomic regularization can be supported by destroying employment; at this point we see the destabilizing effect of the system and may be influenced by inflationary pressures. It is necessary to have a balanced balance between the rigorous tax regime and the policy of growth. In addition, the government should introduce reasonable taxation to allow flexibility for local firms to continue operating; And potential donors to take advantage of the tax environment in the investment of their funds. Yet the government must always combat fraud, corruption and tax evasion that hampers the operating performance of the tax system portfolio. From the context of equity and taxation that convey the rising cost of living through a rise in the prices of goods to consume. If the rise is detrimental from the proletariat to the bourgeois, taxation is said to be indirect and very regressive, but the gradual effect is budgetary expenditure. However, Sahn and The headcount ratio of 27.2% for 1980 in Nigeria translated to 17.7 million poor persons in 1985. Despite the drop in poverty level in 1992, the proportion in poverty was about five million higher than the 1985 figure. And by 1996, the population in poverty had increased sharply to 67.1 million. This was mainly because a sharp increase in population growth has not enabled Nigeria to realize large reductions in the number of poor people (National Policy on Poverty Eradication Draft, 2000). Pp 1 article Pp 231 review point to a process of financing budgetary outlays towards the proletariat class, which will take time; Fiscal policy may have redistributive effects of comparable socially budgeted spending. In this momentum, it is obvious to explore the potential of indirect taxation. From this mutation, social cohesion is a factor of political and social stability. The creation and redistribution of wealth must revisit in the event that efficiency but justiciable sense and social equity. Taxation is an essential part of the evolution of economic activity. Indeed, any structural and fiscal reform is the basis for the sustainability of the economic context. Giant global change is critical to socio-economic development patterns under reforms of a priority nature.

A New world order is being put in place. For countries like the countries of Europe and America see themselves in the recognition of the economic supremacy of the world pole by the economic powers of the new emergence of Asia. However, the economic crisis of the last century prevents Europe. Similarly, the Arab world, of its will, is experiencing changes that cannot be left behind. In order to adapt these reforms, it is obvious that bolstering social cohesion and creating a favorable and favorable climate of stability. For this, there is work to do for economic development for the creation of adequate wealth and at the same time to ensure the development of the middle class as well as its purchasing power and to allow a system of redistribution and solidarity. These are strong drivers of this social cohesion. The reform of the mechanisms that regulates the country's economy is a necessity: a compensation system, a tax system, a solidarity system, a social protection system and a regional equalization system within the framework of the new regionalization policy. These points are interdependent because they are the foundation of taxation (taxes, social security contributions, taxes) that sometimes add to the household and productive system, and at the other end to reassignment points as well as redistribution. At present, the idea of reflection must be based on the generality of the levy and the reallocation of funds; We can isolate the taxation of social security cover; It is necessary to respect the orientations of the country by the intervention of the State by promoting the creation of jobs and wealth by the mechanism of development and solidarity in a stake of efficiency, justice or even social. Compensation reform is essential and sometimes the aid system legitimize by maintaining the purchasing power of the proletariat class through effective strategies to support them. This could be taxation or family allowance. It is in this vein that tax reform should not be treated as a technical reform, but rather as a political reform by reviewing measures and instruments of economic policy incentives.

METHODOLOGY

Computable General Equilibrium (CGE) models require a review of the context of this model and remain the appropriate tool for measuring the impact of VAT on income distribution versus household spending in the past. MEGCs have often been used to assess the macroeconomic impact of tax reform as explained in the literature review of Value added tax (VAT) exemption of the **social segment**, fire hydrant and crop agriculture. The change in a country's tax structure, In 2002 the International Tax Dialogue (ITD) was set up by the International Monetary Fund (IMF), the Organisation for Economic Cooperation and Development (OECD) and the World Bank to bring together the main international organisations active in the tax sphere in a more formal way. Since 2002 the ITD has involved a growing number of global and regional tax organisations, with the InterAmerican Development Bank (IDB), and the United Nations (UN) all having played a role in taking forward the ITD initiative. Pp 1 a review at this level and must review.

The methodological approach would lead by different stages: Intrinsic analysis is a technique could investigate, issue allowing the preferences of the agents interviewed.

Illustrate the methodical technique of paying and charging: for what and why? Price is an essential variable in marketing both in firms' practices and In addition, 29 countries are considering increases in VATs or removing exemptions, including for basic items, such as Croatia, Israel, Japan, Luxembourg, the Netherlands and Spain. Healthcare reforms feature prominently in 27 countries, such as Austria, Belgium, Canada, Croatia, France, Germany, Iceland, Japan, the Netherlands and New Zealand, generally focusing on contain healthcare spending by rationalizing benefits and improving efficiency in the health sector.

This is largely the result of the wave of liberalization and de-regulation policies that swept across most economies in the 1980s and 1990s. These led both developing and high-income countries to offer tax breaks and subsidies to attract foreign capital, as well as to scale back income taxes applied on wealthier groups and businesses to further encourage domestic investment. The former logic is being questioned in many countries as a result of the crisis, especially regarding the financial sector. Different financial sector tax schemes are being proposed on currency transactions as well as on the profits and remuneration of financial institutions. Discussion on raising income taxes, inheritance and property taxes is also starting in several countries, as well as efforts to combat tax evasion. Moreover, many developing countries are taxing natural resources like hydrocarbons and minerals.

This drives us from a methodology on thinking that to mathematics. Opinion poll is a means, referendums of local initiative, "participatory democracy", so many concerns that tend in the direction of an enlargement of the dimensions of the public decision beyond the only experts and managers in this frame of thought and idea. Since the founding approach adopted by the Parliament for the evaluation of the RMI in 1989 to which the CREDOC contributed, they have endeavored to systematize the control of the beneficiaries in the evaluation of public policies, through survey but also participation procedures. This requirement today requires new methodological developments to which this research work wants to contribute by a concept of reflection rather than calculation.

The details of the research are:

- Bibliographic research,
- Data processing and zone study,
-Review of literature about information,
- Choice of areas and potentialities.

I evaluate my results by globalization contact, circumstances of people; evolve of political system in context of societies by review some documents.

My research contributes to existing policy review in all context of social and tax.

By methodology, I plan to use the library research and site visited. The technical of methodology are explaining by context, aims, review of literature, and case of study, discuss and evolve.

The debates which make the urn, they concentrate on two aspects: the perimeter of the basic sector and the taking into account of the spatial and temporal interactions because of the development of new econometric techniques (Mulligan and Vias, 2011): the presently economy is at the urn of these current debates.

DISCUSSION

Since the works of Let us consider that the aim of public authorities is to maximize the growth rate of consumption. Barro (1990) show that this optimization is equivalent to the maximization of well-being of the representative agent if (i) the rate of substitution between g and k is equal to unity and (ii) if the utility function is bounded, that is less than a certain limit. The first condition is verified since we use the production technology is assumed to have constant returns to scale. With regard to the second condition, Futagami, Morita, and Shibata (1993); Greiner and Hanusch (1998) demonstrate that it is still not met. We assume therefore that it might not be essential for the optimization of growth. Derivation of the rate of growth with respect to consumption tax rate leads to the tax rate for which the growth rate is optimal5:

Inspired by a panoply of pioneering research by the author Public finance economics assumes that the state is a black box, capable of autonomous decision-making and implementation (Stiglitz, 2000). According to the optimal tax literature, the state's utility function is the maximization of social welfare. In public choice economics, states are run by self-interested actors who maximise their own budgets without particular regard for aggregate welfare (Migué, Belanger, & Niskanen, 1974). In both cases, the assumption is that states are self-contained, with no relationship between revenues and expenditures other than abstractly at their aggregate level. Thus, states are at leisure to tax as they please and the relationship between state and citizens does not matter for public spending (Timmons, 2005).

The reflections on the optimal taxation pose the constraints of the problem of the best possible articulation between the direct taxes and the indirect taxes from the perspective of improving social welfare. This study is in line with data on the tax applied to wage income and industrial and commercial profits, as well as indirect taxes on the goods and services of a population.

Continuing work by this parabolic relationship between tax rate and tax revenue has been graphed on something called a "Laffer curve". The empirical underpinning of this curve is not new. Economists have long recognized that high levels of taxation may have adverse consequences for individual economic incentives and economic growth. In his "Inquiry into the Nature and Causes of the Wealth of Nations", Smith (1776) expounded some basic principles of taxation. put the spotlight on the link between direct and indirect taxes for the development of an optimal tax policy in an efficient manner. From the standpoint of the weak separability assumption of work and leisure in the utility function, they have completed their work that the uniqueness of the indirect rates on final consumer goods was the optimal solution of the taxation system.

A necessary part of the increase in tax revenues in Africa from taxation on natural resources, while non-related revenue to these resources increased by less than 1% of GDP over a period of 25 years. This becomes all the more worrying in the context of the intrinsic economic crisis of the territory, while it is expected that growth is only 2.8% in Africa mainly in 2009 instead of 5.7% in 2008 and anticipating major operating revenue.

The methodology technique proposed by Enabling the business startup procedure is a key policy goal of this decade. As early as the spring of 2006 the Spring European Council called for creating OneStopShops for business registration. The deadline countries jointly agreed upon was end of 2007 (European Commission, 2012). At that time, the goal was to encourage national startups and the Council was not explicit on the channel strategy to adopt, i.e. whether OneStopShops were supposed to be online portals, physical administrations or a mixture of both. Subsequent targets were set in regards to procedure bundling, cost reduction and the reduction of time required registering a company.

To achieve optimal fiscal policy, African leaders must face the challenge of balancing the following points:

- Mobilizing internal resources and broadening the tax base,
- The fight against tax evasion,
- The investment climate,
- Promoting good governance,

The purpose of taxation is thus removed from the public debate.

From that of (Bratis et al., 2016): "Financial crisis and Tobin Taxation: an event analysis."

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The work of the distributional role of taxes in developing countries is another important purpose of the tax system. Disparities in income can block development and increase demands for government social spending. The main explicitly redistributive tax in most tax systems is the personal income tax (PIT).20 In practice, the personal income tax in developing countries is far from being progressive due to large disparities in incomes. These disparities are compounded by the influence of the rich, who may end up paying fewer taxes due to numerous exemptions or favors from the government (Welham et al., 2015)

It uses panoply of data on rich and poor countries at the same time introducing evidence showing that high taxation retards growth.

At last; an economy to develop sometimes requires readability, stability and predictability. The economic circumstance and its consequences make taxation uncomfortable with the socio-economic debate. The diagnosis system as structurally legislative and administrative is by the perception of the economy towards taxation. Improving tax administration and taxation is essential to bail out the tax area. Other recommendations is necessarily improve tax collection and to eradicate corruption include bailout accessibility of relevant and adequate information to officials and tax personnel, the dissemination of information between different departments (income tax , VAT, customs duties, etc.) and improvement of cadaster and registers of financial assets in a country.

Two intuitive conclusions can be extracted from this simulation because of the limitation of knowing:

- Additional state spending on indirect taxes could increase household consumption expenditure,

- As a result, the VAT increase has a negative impact on the reduction of household poverty and the rest of the world.

Summary of the recommendations and main axes of the reform:

1. A tax system that is articulated in a strong and dominant way with the other axes of the public policies to answer the objectives of justice and social;

2. Fair distribution of the tax burden and safeguarding the purchasing power of the middle class of the population;

3. Taxation that helps fights and put barriers against speculation;

4. Taxation that encourages the productive sector and investment fans all sectors of domestic production;

5. Taxation that reduces and constrains the field of informality;

6. A tax system that partially supports the financing of social security coverage so as not to increase the pressure on salaries and staff costs within the organization;

7. Taxation to establish and establish a climate of trust between the tax administration and taxpayers with a view to a good administrative procedure.

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