

عنوان مقاله:

Tax Policy and Economic Growth in the Developing and Developed Nations

محل انتشار:

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خلاصه مقاله:

Fiscal policy is a policy that tries to achieve certain economic goals through instruments such as changes in government expenditure and taxation. The financial policy uses two instruments of government revenue (tax) and government spending (spending) to influence the economy. And in the economic literature, they consider economic growth to be equal to GDP. The impact of financial policies on economic growth is a matter of many economists. The source of finance used by the government of majority of the world countries is mainly tax revenue. Tax paid by the public is an effective instrument for developing financial policy by the nations. This study aims to investigate the impact of financial policy (tax) on GDP of the developed and developing countries using the panel data technique. The data is collected from World Bank database for the period ۲۰۰۸-۲۰۱۶. The results of analysis revealed that there is a negative and significant relationship between the logarithm of the ratio of tax revenues and GDP in the developed countries; however, there is no significant relationship between tax revenues and economic growth in developing countries

کلمات کلیدی:

Tax Policy, Tax Revenue, Economic growth, GDP, Panel data

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