

عنوان مقاله:

Studying the Impact of Exchange Rate Fluctuations on Tax Revenues in Iran's Economy

محل انتشار:

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خلاصه مقاله:

One of the most significant sources of government funding that has an impact on social and economic trends is tax income. One of the most significant elements impacting macroeconomic variables, particularly tax income, are exchange rate swings. In this regard, the current study has looked at the impact of currency rate changes on tax receipts in the Iranian economy from ۱۹۷۹ to ۲۰۱۸. The World Bank, the Iranian Statistics Center, and the Central Bank of the Islamic Republic of Iran's economic time series databases were used to extract the necessary data. To do this, the actual exchange rate fluctuation was first calculated using the Generalized Autoregressive Conditional Heterogeneity Variance (GARCH) model, and the required relationships were then estimated using the Autoregressive Distributed Lag (ARDL). The study's findings indicated that increased exchange rate swings when a firm is open and .have an impact on tax income and put it at risk, which causes a short-term decline in tax revenue

کلمات کلیدی:

Exchange rate fluctuations, Tax Revenues, Iran's economy

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