Income tax; revenue productivity, constraints and impact of recent tax reforms in Tanzania

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Increase demand for revenue to finance public expenditure has caused the government to effect successive tax reforms. The aim is to ensure that the tax system is capable of yielding sufficient tax revenue. While the various taxes are contributing increasingly, for example, the increased contribution from value added tax and the customs duties .it is often questioned whether the income tax has attained the desired levels of revenue productivity. This study examines the impact of effected reforms on the revenue productivity of the income tax .It also addresses the constraints experienced and proffers recommendation for improvement.

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