



Argentina : tax policy for stabilization and economic recovery

World Bank,
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Monografía

This report analyzes the Argentine tax system to provide an overview and diagnosis of its problems, both from a macroeconomic and efficiency standpoint, as well as to outline key reforms. The reform measures in tax legislation, tax expenditures, and administration can greatly contribute to the stabilization of the economy and structural adjustment into the 1990s. The two objectives of the tax reform are 1) increase revenues to levels compatible with resumption of investment and growth and lead to a reduction of economic inefficiencies and 2) restore high revenues elasticity and reduce economic distortions. In synthesis, the main recommendations for the Argentine tax system of the 1990s are as follows : 1) all revenue should accrue from a small number of taxes with a broad base and moderate rates, 2) the core of the system would be the income tax, a national property tax, and a generalized VAT, 3) additional revenues would accrue from a moderate, uniform import duty, and from the specific taxes on tobacco, alcohol, and energy products - import duties would also be boosted, 4) social security contributions would provide the remaining revenues and 5) earmarking of revenues would be eliminated when the reform is effective, with the exception of social security contributions

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