

Excise Taxation for GCC Revenue Diversification: Policy Brief, May 2016

The Policy Brief titled “Excise Taxation for GCC Revenue Diversification”, authored by Dr. Nasser Saidi and Aathira Prasad, highlights the need for excise taxation to support the ongoing revenue diversification policy. Raising revenue from fuel and tobacco taxation are two example explored in the brief. One of the findings is that specific excises are preferable than ad valorem taxes, and another that governments should avoid steep successive increases in tax rates as this can lead to a loss of revenue, and increase in illicit trade. A more detailed explanation and recommendations on the implementation of excise taxes in the GCC are part of the policy brief.

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