



LEVERAGING DIGITAL GOVERNANCE FOR INCLUSIVE ECONOMIC GROWTH: GST REFORMS AND FISCAL FEDERALISM IN TAMIL NADU

Editors

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Dr. S. Mahalakshmi

Volume - I



A One Day National Seminar on

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INSTITUTIONAL STRENGTHENING AND CAPACITY DEVELOPMENT FOR EFFECTIVE TAX GOVERNANCE



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Abstract

Capacity building and institutional strengthening are essential for improving the effectiveness and efficiency of tax administration. Strong tax systems help governments collect revenue fairly and support economic development. Capacity building focuses on improving the skills, knowledge, and abilities of tax officials through training, modern technology, and better management practices. Institutional strengthening involves improving the structure, policies, and governance of tax authorities to ensure transparency, accountability, and efficient service delivery.

By adopting digital technologies, simplifying tax procedures, and strengthening legal frameworks, tax administrations can reduce tax evasion and increase compliance among taxpayers. Effective institutions also promote trust between the government and citizens, encouraging voluntary tax payment. International cooperation and knowledge sharing further support the development of modern tax systems.

Overall, capacity building and institutional strengthening play a vital role in creating a reliable and sustainable tax administration system that supports national growth and public service development.

Keywords: Capacity Building, Institutional Strengthening, Tax Administration, Tax Compliance, Revenue Collection, Digital Technology in Taxation, Governance and Transparency, Economic Development, Tax Policy Public Administration

Capacity Building

Capacity building refers to the process of developing and improving the skills, knowledge, and abilities of individuals and organizations so they can perform their tasks effectively. It involves training, education, and the use of modern tools and technologies to improve performance and efficiency.

In public administration and tax administration, capacity building helps officials understand policies, manage resources better, and provide better services to citizens. It also supports better decision-making, transparency, and accountability. Overall, capacity building strengthens institutions and helps them achieve their goals more effectively.

Institutional Strengthening

Institutional strengthening refers to improving the structure, systems, and functioning of organizations so they can work more effectively and efficiently. It includes developing

