

Table 1. DRM data sources. Table 1 compiles a variety of publicly available global databases and tools, including those that present qualitative assessments of country experience (i.e. WHO earmarking database) and those with the ability to explore modeling using data focused on DRM for health (TaxSim Model). Note that other sources including regional or country specific resources focused on health status have not been included.

The non-health specific DRM resources included in the table below have a focus on general taxation given the impact that tax revenues have on overall domestic resource levels and potential fiscal space for health.¹⁰ Each resource is accompanied by a brief description and highlighted set of key features. Note that this inventory does not include a breakdown of different types of analyses or formats that may be used to present this data.

Table 1. Existing DRM data sources and key features

Resource	Description	Key features		
		Tools/ visualizations	Data	Country Case Studies or Profiles
<i>Health-specific</i>				
Joint Learning Network Health Priority-Setting and Resource Allocation Tool and Database	The HePRA Tool and Database focus on the experience of how 11 countries set priorities for health, and whether they allocate, spend and track resources against those priorities. HePRA includes a set of focused questions, benchmarks and visualizations to help elucidate these connections.	X	X	
WHO Global Health Expenditure Database (GHED)	Provides internationally comparable data on health spending for 190 countries from 2000 to 2016 and allows users to create downloadable data visualizations.	X	X	
WHO Tobacco TaxSim model	Model to calculate the potential impact of tobacco taxation on tax revenues and tobacco market. Includes a forecast on smoking prevalence rate. Can support tax policy analysis, impact assessment and decision making around tobacco tax reform. Provides global data on tobacco prices and tax rates in a downloadable format.	X	X	
WHO Global Tobacco Reports	Full report on tobacco use and prevention countries, including technical notes with indicators of countries as well as the full downloadable dataset used to generate report. Provides global information on tobacco tax rates,	X	X	

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	tax structures, and prices as well as experience with tobacco control policy and impacts.			
WHO Repository of Health Budgets	The living repository consolidates downloadable open source information on finance laws and related documents applicable to the health sector for more than 100 countries.	X	X	
World Bank Databank: Health Nutrition and Population Statistics	Consolidates time series data from 55+ databases and allows users to create customized visualizations such as charts and maps by selecting countries, indicators, and years.	X	X	
WHO-R4D earmarking database	JLN database including more than 80 countries identified with documented policies earmarking revenues or expenditures for health (populated through literature review and online survey). Includes a downloadable checklist for countries considering earmarking. Case studies of selected countries (Philippines, Vietnam, Indonesia, Ghana). Working paper that includes a typology of earmarking, overview of lessons learned from database and case studies, and areas for future research	X	X	X
USAID Health Financing Group (HFG) Project	Includes key country lessons on process for securing DRM for UHC including briefs and case studies, and resources on “how to mobilize DRM: planning template” as well as a toolkit for supporting MOF and MOH engagement (PFM performance, self-assessment of health sector internal control, developing Key Performance Indicators (KPIs), assessing efficiency).			X
<i>Non-health specific</i>				
International Bureau of Fiscal Documentation (IBFD)	Provides a set of subscription-based services with information on more than 200 countries' tax structures, treaties and laws. It also provides comprehensive summaries for a smaller set of countries.		X	
Private Tax Database: Deloitte International Tax Source (DITS)	This database provides current rates for corporate income tax, domestic withholding tax, withholding tax on dividends, interest and royalties under tax treaties, value added tax/goods and services tax/sales tax and a five-year table of statutory corporate income tax rates for 66 jurisdictions worldwide.		X	
Private Tax Database: KPMG Tax Rate Tool	Allows comparison of corporate, indirect, individual income, and social security tax rates within a country or across multiple countries.		X	

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Private Tax Database: PWC Tax Summaries	Provides country-by-country corporate income tax (CIT), value-added tax (VAT), and withholding tax (WHT) rate information, as well as CIT due date information.		X	
Afrobarometer Tax Data	Starting with the 5th round, the Afrobarometer survey includes questions to understand how citizens perceive and experience taxation as a determinant of tax compliance. Users can download data to create data visualizations and perform cross-country comparative analysis.	X	X	
USAID Collecting Taxes database	The Collecting Taxes Database (CTD) provides comparative, interactive, and downloadable, information on a select range of tax performance and tax administration variables for 200 countries. It complements a number of other publicly available revenue datasets that include cross-country revenue collection statistics (e.g. tax-to-GDP) as well as structural features of a tax system (e.g. tax rates). The database was created to provide policymakers and researchers with the means to conduct cross-country research on the role of taxation in development. The CTD is part of a wider agenda of the international community to help countries strengthen their tax systems and mobilize domestic revenue	X	X	
IMF Government Finance Statistics	The IMF GFS database includes detailed downloadable annual data on revenue, expense, transactions in assets and liabilities, and stocks of assets and liabilities of general government and its subsectors as reported by member countries. It follows a standardized methodology and allows users to create data visualizations, though data should be used with care if compared between jurisdictions.	X	X	
IMF World Revenue Longitudinal Dataset (WoRLD)	The IMF WoRLD database provides downloadable time-series data on tax and non-tax revenues for 186 countries from 1990, with the possibility for users to create downloadable data visualizations. It combines data from the IMF Government Finance Statistics, the IMF World Economic Outlook (WEO), and the OECD's Revenue Statistics and Revenue Statistics in Latin America and the Caribbean.	X	X	
International Centre for Tax and Development (ICTD)	The GRD contains data on a range of policy-relevant indicators, allowing for downloadable analysis and data visualizations of revenue and tax trends over time at the regional or country level.	X	X	

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<u>Government Revenue Dataset (GRD)</u>				
<u>OECD Tax Administration Comparative Information Series (TAS)</u>	This database provides information on important aspects of tax systems and their administration in 55 advanced and emerging economies and allows users download data. The major data modules include: Revenue Collections, Institutional Arrangements, Budget and Human Resources, Segmentation, Registration, Return Filing and Payment, Service and Education, Collection and Enforcement, Verification /Audit, and Dispute Resolution.	X	X	
<u>World Bank Databank</u>	Consolidates time series data from 55+ databases that allows users to create customized visualizations such as charts and maps by selecting countries, indicators, and years. Data spans development sectors including education, health, and macro-economic indicators.	X	X	
<u>World Bank Doing Business: Paying Taxes Database</u>	Launched in 2002, the Doing Business database measures the experience of small and medium domestic companies in 190 economies with respect to business regulations and their enforcement. It includes a module on paying taxes, which notes the taxes and mandatory contributions that a medium-size company must pay or withhold in a given year, as well as measures the administrative burden in paying taxes and contributions. Users can download and compare data.	X	X	
<u>OECD Tax Database</u>	Provides comparative tax statistics on tax revenues, personal income taxes, non-tax compulsory payments, corporate and capital income taxes and taxes on consumption levied in the 35 OECD member countries. Also includes country summaries on taxing wages, consumption tax trends, and revenue statistics. Users can apply interactive features to compare revenue statistics across countries.	X	X	X
<u>World Bank Enterprise Surveys</u>	The regulations and taxes module of this survey includes several indicators that address the time required to file taxes and the extent to which firms identifying tax rates and tax administration as a major constraint. Users can download data and compare indicators across countries. Country profile reports provide key investment climate indicators with benchmarking by regional and income groups.	X	X	X

Resource	Description	Key features		
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World Bank Open Budgets Portal: BOOST Data Lab	Includes cross-country government expenditure and revenue data with more than 40 comparative fiscal indicators from 2009 onwards for 33 countries with visualization tools for mapping budget performance data at the sub-national level and interactive tables.	X	X	X

Source: Bloom, D., Tandon, A., Nigam, A., and L. Oliveira Hashiguchi. Dynamic Inventory of Domestic Resource Mobilization Resources and Efforts. Domestic Resource Mobilization Collaborative. Joint Learning Network for Universal Health Coverage. 2020.