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Size Does Matter: Technical and Scale Efficiency in Indian State Tax Jurisdictions

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Abstract

Data Envelopment Analysis (DEA) is used to measure tax efficiency in 15Indian states from 1980/81 to 1992/93. Tax efficiency is shown to be conditional on state gross domestic product (SDP), agriculture's share in state SDP,and a poverty index. The considerable remaining efficiency differences areattributable to the small size of some tax jurisdiction rather than to technical inefficiency. Multilateral Malmquist tax indices show that six of the states were consistently efficient, while three were consistently inefficient. Tax efficiency grew at an average annual rate of 3.9% until 1986/87, but growth ceased after that date for all but two states.

Citing Literature

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