# Article information:

The effect of taxation on sustainable development goals: evidence from emerging countries - PMC  
<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9465431/>

# Article summary:

1. The study examines the effects of corporate tax rates on sustainable development in emerging economies, specifically BRIC and CIVETS countries.

2. The research finds that a higher corporate tax rate is positively and significantly associated with achieving sustainable development goals in these countries.

3. The study also considers the role of personal income tax, sales tax, and effective tax rate in promoting long-term economic development in emerging economies.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article "The effect of taxation on sustainable development goals: evidence from emerging countries" aims to examine the relationship between corporate tax rates and sustainable development in BRIC and CIVETS countries. The study uses a panel dataset for 2000-2021 years and applies panel data regression models to analyze the data. The research finds that the corporate tax rate is positively and significantly associated with the sustainable development goals (SDG), implying that a higher rate of corporate tax plays a vital role in achieving SDGs in emerging economies.

While the study provides valuable insights into the relationship between taxation and sustainable development, it has several limitations that need to be considered. Firstly, the study only focuses on BRIC and CIVETS countries, which limits its generalizability to other emerging economies. Secondly, the study does not consider other factors that may influence sustainable development, such as political stability, corruption, or access to resources. Thirdly, the study does not explore potential negative effects of high corporate tax rates on economic growth or job creation.

Moreover, the article seems to have a bias towards supporting higher corporate tax rates as a means of achieving SDGs without exploring alternative approaches or counterarguments. The article also lacks evidence for some of its claims, such as how personal income tax and sales tax contribute to SDGs. Additionally, while the article acknowledges that lower corporate tax rates may increase economic growth according to some proponents, it does not provide sufficient evidence or analysis to support this claim.

In conclusion, while this study provides valuable insights into the relationship between taxation and sustainable development in emerging economies, it has several limitations and biases that need to be considered. Policymakers should take a holistic approach when considering taxation policies' impact on sustainable development goals while also considering potential negative effects on economic growth and job creation.

# Topics for further research:

* Factors influencing sustainable development in emerging economies beyond taxation
* Alternative approaches to achieving sustainable development goals in emerging economies
* Potential negative effects of high corporate tax rates on economic growth and job creation
* Evidence supporting the relationship between personal income tax and sales tax with SDGs
* Counterarguments against higher corporate tax rates as a means of achieving SDGs
* Holistic approach to taxation policies and their impact on sustainable development goals

# Report location:

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