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Tax Reforms within the Framework of New Public Management

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Abstract:

Purpose: *Tax reforms have become a strategic lever for meeting economic and social challenges, while redefining the relationship between the State and its citizens. They go beyond technical adjustments to promote fairness, transparency and performance. This article explores these reforms in the context of New Public Management (NPM), highlighting the types of reforms, the involvement of stakeholders, and the impact of technological innovations.*
Design/Methodology/Approach: *Using concrete examples, the study illustrates how NPM can transform tax policies into drivers of sustainable development and modern governance. A narrative-analytical approach is adopted, allowing for a structured synthesis of both theoretical and applied insights from diverse national contexts.*
Findings: *There are strategic reforms aimed at optimizing tax revenues to support economic growth and align tax policy with long-term national objectives. Also, structural reform, which seeks to improve the fairness and simplicity of the tax system by reducing its complexity. It aims to increase compliance and minimize tax inequality. Incentive or sectoral reform will seek to adapt taxation to the specificities of priority sectors, such as energy, real estate and digital, to foster innovation and the ecological transition. Compliance reform focuses on reducing tax evasion and avoidance.*
Practical Implications: *While this work does not rely on new empirical data, it contributes to the literature by integrating reform typologies, stakeholder dynamics, and NPM principles into a cohesive framework.*
Originality/Value: *This allows for both theoretical clarification and practical orientation particularly for policymakers and scholars in developing economies seeking to align tax modernization with governance reforms.*

Keywords: *Tax reforms, New Public Management, stakeholders, Modern Governance, Transparency.*

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1. Introduction

The objectives of a tax reform may vary according to a country's political and economic priorities and may include goals such as improving the efficiency of revenue collection, promoting tax fairness, or stimulating economic growth (Bird, 2018). Consequently, different types of reforms have emerged globally, each with specific objectives, stakeholders, and strategies tailored to meet national economic and social challenges.

Reforms are thus based on the implementation of a strategic and structured action plan grounded in a thorough analysis of the national context, international best practices, and the country's specific needs (Martinez, 2021). By following a methodical and inclusive approach, governments can maximize the chances of success and reduce resistance to change (Garcia, 2019). This often requires conducting economic and social impact assessments, alongside consultation with key factors such as taxpayers, businesses, and civil society (Arnold, 2019).

While several studies have explored the technical and policy dimensions of tax reform, fewer have focused on how the managerial logic of *New Public Management* (NPM) with its emphasis on efficiency, performance, and accountability redefines the design and implementation of such reforms. This article addresses this gap by analysing the intersection between tax reform and NPM principles.

Through a conceptual framework and comparative examples, it highlights how stakeholder participation, digitization, and performance-based governance can support more effective and legitimate fiscal policies, especially in developing economies.

It is essential to first identify the types of tax reforms commonly pursued (I), then examine the stakeholders involved (II), and finally explore how the reform strategy can be structured through the lens of New Public Management (III).

2. Research Methodology

This article follows a conceptual and comparative methodology, aiming to analyse how different types of tax reforms interact with the principles of New Public Management (NPM). A narrative-analytical approach is adopted, allowing for a structured synthesis of both theoretical and applied insights from diverse national contexts.

The analysis draws on a curated body of sources including peer-reviewed academic studies, institutional publications from the OECD, IMF, and World Bank, and government reports from various countries that have implemented tax reforms over the past decade. The selection of examples was guided by their relevance to the five tax reform categories addressed strategic, structural, incentive-based, complianceoriented, and administrative and by their potential to reveal patterns applicable across contexts.

Beyond descriptive presentation, the article emphasizes comparative reflection. After presenting national cases, it identifies converging strategies, contextual divergences, and recurring challenges. This comparative lens is essential to extract general lessons on the role of NPM tools such as performance management, digitalization, and stakeholder involvement in shaping modern fiscal reforms.

While this work does not rely on new empirical data, it contributes to the literature by integrating reform typologies, stakeholder dynamics, and NPM principles into a cohesive framework. This allows for both theoretical clarification and practical orientation particularly for policymakers and scholars in developing economies seeking to align tax modernization with governance reforms.

3. Findings: Typology of Tax Reforms

A tax reform cannot be launched on all fronts, which means that it is necessary to specify the focus of the reform. Thus, we can distinguish five types of reform that differ from one another in terms of the objective to be achieved (see Table 1, below): strategic, structural, compliance, incentive and administrative reforms.

3.1 Strategic Reform

Firstly, there are strategic reforms aimed at optimizing tax revenues to support economic growth and align tax policy with long-term national objectives. These reforms involve close collaboration between the Ministry of Finance, central government, international organizations such as the IMF, as well as major companies and taxpayers' associations.

According to the IMF (2023), "to achieve this, it is necessary to target high-growth sectors, align tax incentives with development objectives, simplify the structure of tax rates and reduce unproductive exemptions. It is also essential to assess the impact of tax changes on the real economy to adjust policies accordingly".

This type of reform has been seen in recent years in the United States under the name Tax Cuts and Jobs Act (TCJA). In fact, in 2017, the Trump administration launched this reform with the aim of stimulating economic growth and creating jobs by reducing corporate and personal taxes (Congressional Budget Office, 2018).

Indeed, it introduced several major changes to the US tax code, including reducing the corporate tax rate from 35% to 21%, making it one of the largest corporate tax cuts in recent US history (Tax Policy Center, 2018). The reform also altered tax brackets for individuals, reducing tax rates for many taxpayers while eliminating or limiting certain tax deductions (Urban-Brookings Tax Policy Center, 2017).

However, the debate surrounding the reform has been intense, with differing opinions on its economic effectiveness and impact on income inequality (Tax Policy Center, 2019). Some observers have argued that the reform has favoured corporations and the wealthy at the expense of middle- and lower-income taxpayers, while others have argued that it has stimulated business investment and led to increased economic growth (Congressional Budget Office, 2019).

Overall, the TCJA has been a topic of ongoing political and economic debate, with important implications for the future of the U.S. tax system and tax fairness in the country (Joint Committee on Taxation, 2018).

New Zealand's tax reform of the 1980s is another outstanding example of successful reform. Faced with persistent stagflation, high levels of public spending and a complex, inefficient tax system, the New Zealand government embarked on an ambitious reform to revitalize its economy (McLaren, 1991), replacing multiple taxes with a single value-added tax (VAT), known as GST (Goods and Services Tax), and substantially reducing corporate and personal income tax rates (Saunders, 1993).

This approach was intended to simplify the tax system, reduce compliance costs and stimulate investment and economic growth. As a result, tax reform in New Zealand has been widely praised for its effectiveness and positive impact on the country's economy (Lewis, 2001).

3.2 Structural Reform

Another example is structural reform, which seeks to improve the fairness and simplicity of the tax system by reducing its complexity. It aims to increase compliance and minimize tax inequality. Tax administrations, taxpayers (individual and corporate), legal institutions and taxpayer advocacy associations are the main stakeholders in this process.

According to the OECD (2023), "strategies include introducing progressivity in tax rates for high incomes, while reducing the tax burden for low incomes, as well as broadening the tax base by removing some unjustified tax niches. Reforms to taxes on property and capital will enable resources to be redistributed more effectively, and awareness-raising campaigns will ensure that the changes are more readily accepted".

This is the case of India's 2017 tax reform, which was characterized by the introduction of the Goods and Services Tax (GST), a radical change in the Indian tax system. Prior to GST, India had a complex system of indirect taxes, with different taxes at state and national level. This fragmentation led to inefficiencies and barriers to interstate trade, limiting the country's potential for economic growth (Das Gupta, 2017).

Indeed, the introduction of the GST marked a transition to a unified, simplified tax system, aimed at harmonizing India's domestic market and facilitating trade. Similarly, it replaced a series of indirect taxes such as value-added tax (VAT), service tax, and other indirect taxes at national and state level, with a single indirect tax (Gupta and Vohra, 2018).

As well as enhancing tax transparency by streamlining tax procedures and improving tax compliance (Gupta and Vohra, 2018). However, initial difficulties were encountered during its implementation, including technical issues related to the transition to a new IT system and adjustments needed to resolve the concerns of different Indian states regarding the distribution of tax revenues (Das Gupta, 2017).

One example in this context is France's 2018 income tax reform, which was an important measure in the government's efforts to reform the French tax system and address concerns about tax fairness and household purchasing power. This reform, introduced by President Emmanuel Macron's government, included several key elements that have had a significant impact on the structure of income tax in France.

Firstly, the gradual abolition of the housing tax for a large proportion of French households was one of the key measures of this reform. This was intended to reduce the tax burden on households and stimulate purchasing power. It was accompanied by a reduction in taxes for the middle classes, with a revision of tax brackets for high-income earners to ensure a fairer distribution of the tax burden (Dias and Ponticelli, 2020).

Secondly, the reform also introduced changes to the calculation of income tax, notably reducing the number of tax brackets from five to four and adjusting the income thresholds for each bracket. These adjustments were aimed at simplifying the tax system and making income tax more progressive (Council for Compulsory Levies, 2019).

Finally, France's income tax reform also included measures to encourage investment and innovation, notably by reducing corporate income tax and introducing tax incentives for innovative companies (Ministry of the Economy and Finance, 2018). Although the reform has been welcomed by some sectors of society, it has also attracted criticism, particularly regarding its impact on income inequality and tax justice (Guillaume and Marbot, 2019).

3.3 Incentive or Sectoral Reform

In addition, incentive or sectoral reform will seek to adapt taxation to the specificities of priority sectors, such as energy, real estate and digital, to foster innovation and the ecological transition. Stakeholders involved include sector ministries, companies in the relevant sectors, regulatory agencies and trade unions. According to the OECD (2023), "the strategies of this reform consist of putting in place tax incentives tailored to each sector, such as reliefs for green businesses in the energy sector, as well as simplifying tax regimes to attract foreign investment. Temporary exemptions can also be created to support sectors in transition".

This type of reform can be seen in the case of Argentina in 2017, which sought to reduce corporate taxes with the aim of stimulating investment and economic growth (Casamiquela, 2017). One of the key measures of this reform was the gradual reduction of the corporate tax rate from 35% to 25% over a period of several years, with the aim of making Argentina more tax competitive with its regional neighbours (World Bank, 2017).

In addition to lowering corporate taxes, Argentina's tax reform included efforts to simplify the tax code and combat tax evasion. Measures were taken to strengthen tax administration and improve tax collection to ensure effective implementation of the reform (World Bank, 2018).

However, some have criticized the corporate tax cut as being too favourable to large companies and insufficiently geared towards reducing social inequalities (Hausmann, 2017). Similarly, the transition to a new tax regime has entailed adjustments for companies and taxpayers, raising concerns and uncertainties about its short-term impact on the economy (Fossati, 2019).

Despite these challenges, tax reform in Argentina has been seen as a significant attempt to modernize the country's tax system and stimulate economic growth. Its long-term success will depend on its ability to stimulate investment, promote tax fairness and foster an economic environment conducive to sustainable development (World Bank, 2020).

3.4 Compliance Reform

In addition, compliance reform focuses on reducing tax evasion and avoidance. It is based on improving control tools and simplifying tax obligations for taxpayers. The main stakeholders are tax authorities, businesses, particularly SMEs, and tax justice institutions. According to the IMF (2022), "strategies include the strengthening of tax control capacities, the use of automated audits and the exchange of information between tax administrations. The digitization of the tax declaration system and the introduction of amnesty and regularization programs will also encourage compliance. In addition, the communication of penalties will deter fraud.

Within this framework, a tax reform was implemented in Colombia in 2019, also known as the State Financing Law, was a major initiative by the Colombian government to stimulate economic growth, strengthen public finances and promote tax fairness. This reform, adopted against a backdrop of budgetary pressures and economic challenges, involved several significant measures that had an impact on the Colombian tax system.

Firstly, the reform provided for a gradual reduction in the corporate tax rate over a period of several years, with the aim of stimulating private investment and fostering economic development (Ministry of Finance and Public Credit of Colombia, 2019).

Secondly, adjustments were made to VAT rates for certain products and services to harmonize the taxation system and generate additional tax revenues. These adjustments were also aimed at improving the efficiency of the tax system by reducing distortions and promoting economic growth (Ministry of Finance and Public Credit of Colombia, 2019).

Thirdly, the reform included measures to strengthen the fight against tax evasion and promote tax compliance. This involved the introduction of new tax control and monitoring measures, as well as efforts to simplify tax procedures and improve transparency (Ministry of Finance and Public Credit of Colombia, 2019).

Finally, the reform also aimed to promote public health by introducing changes in taxes on energy products and sugary drinks. These measures were designed to discourage the consumption of products harmful to health and to generate additional revenue for the government (Ministry of Finance and Public Credit of Colombia, 2019). This reform therefore represented a proactive response to the economic and fiscal challenges facing Colombia at the time and demonstrated the Colombian government's commitment to tax reform and economic stability.

3.5 Administrative Reform

Finally, administrative reform aims to improve the efficiency of tax administration through the adoption of modern technologies and the reduction of administrative costs associated with tax revenue collection. This reform involves the Ministry of Finance, tax authorities, technology companies for digitization, and taxpayers' associations. According to the OECD (2023), "strategies include investment in modern IT systems to automate tax procedures, staff training to improve tax data collection and analysis, and the use of artificial intelligence to detect inconsistencies and prevent fraud. Reducing physical interactions through digitization also improves service to taxpayers".

Table 1. *Types of tax reforms and their objectives*

Type of reform	Objectives
Strategic reform	Optimize tax revenues to support economic growth and align tax policy with national objectives.
Structural reform	Improve the fairness and simplicity of the tax system and reduce tax complexity and inequality.
Incentive/sectoral reform	Adapt taxation to the specific features of priority sectors (energy, real estate, digital) to encourage innovation.
Compliance reform	Reduce tax evasion and avoidance by strengthening control tools and simplifying tax obligations.

Administrative reform	Improve the efficiency of tax administration through modern technologies and reduced administrative costs.

Source: *International Monetary Fund (IMF, 2023).*

These types of reforms are not the only factors to be taken into consideration, since we also need to think about the stakeholders affected by these reforms.

While each type of tax reform addresses distinct policy objectives, a comparative reading reveals shared strategic concerns. Strategic and structural reforms often serve macroeconomic stabilization and redistribution goals, while incentive and compliance reforms focus more on sector-specific dynamics and behavioral responses.

Administrative reforms, meanwhile, cut across all categories by supporting their operational effectiveness. What emerges is that successful reforms, regardless of type, tend to rely on integrated approaches combining legal changes, stakeholder engagement, and technological modernization. This convergence suggests 9/the need for coordinated reform strategies that balance economic efficiency, social equity, and institutional capacity.

4. Findings: Stakeholders' Role in Reform

The success or failure of various types of tax reform requires consideration of the stakeholders who will be affected by the new measures to be taken. In fact, each of these stakeholders has specific interests and concerns: "the government is the main player in initiating and implementing tax reforms. Finance ministries and tax agencies are responsible for designing tax policies, collecting taxes and overseeing their application" (OECD, 2019). Moreover, taxpayers, whether individuals or companies, are directly affected by these reforms, particularly in terms of the tax burden, economic incentives, and perceptions of tax fairness (Piketty, 2013).

"In addition, tax experts, including economists, accountants and tax lawyers, provide essential technical expertise and strategic advice. Their analyses and recommendations significantly influence the design and direction of tax reforms" (IMF, 2018). In addition, interest groups, such as trade associations, unions, taxpayer groups and industry organizations, also play an important role. They defend their members' interests in tax matters and, through their lobbying activities, seek to influence political decisions" (De Figueiredo and Richter, 2019).

At the same time, civil society, including NGOs and citizens' groups, is advocating tax reforms that are fair, transparent and socially responsible. These actors put forward concerns related to the redistribution of wealth and the promotion of social well-being (Rosecrance, Prichard and van den Boogaard, 2018). Finally, the media play a crucial role in influencing public opinion and shaping the debate around tax reforms. The way tax issues are covered in the media can have an impact on public perception and the willingness of policymakers to implement reforms (Besley and Prat, 2007).

This diversity of stakeholders reflects the complexity of the tax reform process and highlights the importance of considering different perspectives to ensure the success and legitimacy of reforms (UN, 2017)[3]. Indeed ,the success of a tax reform relies heavily on the active and committed support of the stakeholders previously identified (Besley and Persson, 2014).

These stakeholders play an essential role in the effective implementation of proposed tax changes (Bird, 2020). Their commitment is fundamental to establishing a climate favourable to the acceptance of reforms and to mitigating potential resistance that could compromise their implementation (Slemrod and Bakija, 2019). Consequently, the adoption of effective strategies proves imperative to secure their commitment and buy-in throughout the tax reform process (Gentzkow, 2017).

These stakeholders, whether internal or external, should be involved from the earliest stages of tax reform planning, to gather their opinions, understand their concerns, and foster successful implementation of tax reforms (Besley and Persson, 2014).

An example of this approach can be seen in Colombia in 1998, when a severe economic recession prompted the authorities to seek assistance from the International Monetary Fund (IMF) and the World Bank to strengthen the institutional capacity of tax and customs administrations. The active involvement of international institutions helped improve tax administration performance, increase revenues, reduce tax evasion, and demonstrate the Colombian authorities' commitment to the tax reform process (OECD, 2016).

In addition, ensuring transparent and accessible communication on the objectives, issues, and modalities of tax reform builds stakeholder trust and understanding (OECD, 2017). A notable example is the tax reform in New Zealand in the 1980s. The government undertook a comprehensive information campaign to explain the reasons for the reform, the economic challenges, and the objectives sought, such as simplifying the tax system and reducing high tax rates. Through clear and diverse communication, the government was able to win public support and clarify the expected benefits of the reform (Besley and Persson, 2014).

Considering the specific needs and concerns of different stakeholders in the design and implementation of tax reform is also essential to ensure greater buy-in and acceptance of the proposed measures (Bahl and Bird, 2009). In Sweden, for example, the authorities adapted tax reforms in response to concerns from trade

[3]United Nations (UN). "Public participation in environmental decision-making." Division of Forests, Land and Food Security, 2017

unions and workers' rights groups about the impact on social justice and income equality. Adjustments included changes to tax brackets, tax credits, and tax exemptions for low-income households, reducing resistance to reforms (Mulder, 2018).

Furthermore, investment in training and skills development for stakeholders is essential to ensure their informed participation in the reform process (Besley and Persson, 2014). In this respect, Slemrod and Bakija (2019) stress the importance of access to relevant information, enabling a clear understanding of tax issues. In addition, Grossman and Helpman (2019) highlight the importance of awareness campaigns to mobilize stakeholders. By combining these approaches, an effective capacity-building and awareness-raising strategy can increase support for and the effectiveness of envisaged tax reforms (Bird, 2020).

Finally, institutionalizing participatory mechanisms, such as advisory committees or multi-stakeholder dialogues, ensures that the interests of different stakeholders are fairly represented (Mansuri and Rao, 2013). Publicly acknowledging stakeholders' contributions and taking their concerns into account in the decision-making process strengthens their sense of inclusion and commitment (World Bank, 2018).

By implementing these strategies proactively and adapting them to the specific context of each tax reform, we can increase stakeholder support and buy-in, which are key to the success of any reform. It is therefore essential to adopt a reform strategy that encompasses a set of mechanisms, stages and techniques for implementing these reforms. To this end, new public management is a reference framework in the field.

The typology of reforms previously discussed reveals that each category mobilizes a specific configuration of stakeholders. Strategic reforms often involve ministries of finance, central governments, and international organizations, as they target macroeconomic and developmental objectives. Structural reforms require the participation of legal institutions, tax justice advocates, and civil society groups due to their redistributive implications.

Incentive-based reforms engage sectoral ministries, private companies, and regulatory agencies in shaping sector-specific tax incentives. Compliance reforms primarily involve tax authorities, small and medium enterprises, and judicial bodies, aiming to enhance enforcement and reduce evasion.

Finally, administrative reforms rely heavily on the collaboration between public administrations, technology providers, and taxpayer associations to modernize procedures. Understanding these alignments is essential for tailoring reform strategies to institutional realities and ensuring stakeholder buy-in.

5. Discussion: Operationalizing Tax Reforms through New Public Management Tools New Public Management as a Framework for Tax Reform

Building on the typology of tax reforms and stakeholder dynamics previously discussed, this section explores how the operational tools of New Public Management (NPM) can support and structure these reform types. Rather than viewing tax reform as an isolated policy process, NPM provides a managerial and institutional framework that enhances implementation through performance, innovation, and accountability mechanisms.

New Public Management (NPM) is a set of practices designed to improve the efficiency and performance of the public sector by borrowing principles from the private sector. In the fiscal context, the application of NPM principles can play a crucial role in optimizing processes, reinforcing transparency and improving governance, notably through measures such as decentralization, results-based management, the adoption of new technologies and increased transparency.

The decentralization and autonomy of tax administrations is a fundamental practice encouraged by the NPM. It strengthens local management, making administrations more responsive to taxpayers' needs and local specificities. Schick (2021) explains that decentralization facilitates the adaptation of tax policies to local economic conditions and strengthens the ability of administrations to respond rapidly to taxpayers' needs.

A comparative study carried out by the World Bank (2020) also showed that countries that decentralized their tax systems observed an improvement in tax collection and greater taxpayer satisfaction due to better personalization of tax services. In addition, an OECD report (2022) points out that decentralization enhances transparency and accountability at local level, contributing to more efficient management of tax resources.

These results illustrate how a decentralized approach, by aligning tax services with local realities, can optimize the performance of tax administrations and improve the quality of services offered to taxpayers.

Another focus of the NPM is results-based management, using performance indicators to measure the effectiveness of public services. In the context of fiscal reforms, the application of this method makes it possible to set clear objectives and monitor progress.

A study by Meyer and de Vries (2020) demonstrates that results-based approaches facilitate better allocation of fiscal resources and greater transparency in public finance management. Indeed, these methods make it possible to define clear indicators such as tax collection rates, taxpayer satisfaction and administrative efficiency, helping to identify areas requiring improvement and adjust strategies accordingly. In addition, recent research by the World Bank (2021) reveals that results-based management systems promote greater accountability and better performance by tax administrations, as they enable rigorous monitoring of objectives and results.

The OECD (2023) adds that the implementation of such methods also contributes to greater transparency and accountability in the use of public funds, thereby strengthening the confidence of citizens and stakeholders in the tax system.

In addition, the NPM promotes greater transparency and accountability in the public sector. Applying these principles in the tax field can improve public confidence and encourage tax compliance. Tax reforms incorporating transparency mechanisms, such as the regular publication of management reports and the use of digital platforms for tax declaration, show positive results in terms of perception and efficiency (Kernaghan and Langford, 2022).

A study by the World Bank (2021) also points out that transparency mechanisms, such as open tax data portals and detailed reporting on the use of public revenues, improve the accountability of public managers and facilitate better management of tax resources. In addition, an OECD report (2023) demonstrates that increased transparency contributes to greater citizen participation and more rigorous public oversight, supporting the effectiveness of tax reforms and fostering a more open and accountable governance environment.

It should be emphasized that the adoption of modern technologies is also part of the NPM framework. In the tax sector, the adoption of digital systems and data analysis can transform tax management by making processes more efficient and reducing the cost of accessing information. Indeed, a study by Gable et al (2022) points out those digital platforms, such as integrated management systems and online reporting tools, have improved the accuracy and speed of tax operations while reducing administrative costs.

In addition, a World Bank report (2023) reveals that the use of artificial intelligence and data analytics for tax fraud detection and risk management has led to significant improvements in the performance of tax administrations. The OECD (2024) confirms that "modern technologies promote not only greater operational efficiency but also greater transparency and accountability in the management of public finances." (.....)

Finally, the NPM includes change management and attention to organizational culture as key aspects of successful reform. Tax reforms must be accompanied by change management strategies and ongoing training for public officials to ensure a successful transition. A study by Bouckaert and Peters (2023) indicates that change management practices, when integrated into a positive organizational culture, promote a smoother transition and better adoption of new tax policies. In addition, a report by the World Bank (2022) points out that the success of reforms often depends on the ability of public administrations to manage resistance to change and cultivate an open, collaborative working environment.

Furthermore, the OECD (2023) points out that successful reforms are often those in which cultural and behavioural aspects are considered from the outset of the implementation process, thus contributing to greater acceptance and more effective application of tax reforms.

The main thrusts of the reforms advocated by the NPM show that tax reforms are not just about finding better ways of collecting taxes but also represent a strategic lever for driving the relationship between the State and its citizens towards a culture of fiscal civic mindedness. This culture requires positive interaction between the various stakeholders involved in tax reforms.

The relevance of NPM tools varies across reform types. Strategic reforms often rely on results-based management to align fiscal goals with development priorities. Structural reforms benefit from transparency and citizen oversight to build public trust. Incentive-based reforms require inter-ministerial coordination and sector-specific performance indicators.

Compliance reforms depend heavily on digital tools and audit technologies to enhance enforcement. Administrative reforms, meanwhile, are most directly supported by NPM, especially through modernization of IT systems, change management, and organizational restructuring. By mapping NPM tools onto these reform types, we see that effective tax reform is not only about policy design but also about institutional capacity and managerial innovation.

6. Conclusion

Tax reforms within the framework of New Public Management are not limited to technical adjustments to the tax system but represent a strategic opportunity to redefine the relationship between the State and its citizens. The adoption of approaches such as decentralization, performance-based management, and digital innovation illustrates how reforms can strengthen fiscal governance while fostering a culture of civic responsibility and trust.

However, the success of these reforms depends on the early involvement of stakeholders, institutional capacity, and the adaptability of strategies to national specificities. While this article offers a conceptual analysis supported by international case studies, it remains limited by its non-empirical nature. Further research is needed to assess the real impact of NPM-inspired tax reforms on tax compliance, administrative efficiency, and perceived fairness particularly through field studies in developing countries.

Looking ahead, tax reforms must keep pace with global economic transformations, notably the rise of digital platforms, cross-border activities, and artificial intelligence. These shifts challenge traditional tax models and call for innovative, inclusive, and technology-driven solutions. The urgency of reforming tax systems to meet the expectations of a digital and globalized society is more pressing than ever.

This article aims to contribute to this evolving debate by offering a governance-oriented framework that links reform design to NPM principles and emphasizes the strategic role of fiscal policy in achieving sustainable development.

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