

# Guide on **Resource Revenue Transparency**



Fiscal Affairs Department

I N T E R N A T I O N A L M O N E T A R Y F U N D

# Guide On Resource Revenue Transparency

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## **Guide On Resource Revenue Transparency:**

**Guide on Resource Revenue Transparency** International Monetary Fund, 2005-07-06 This guide gives a framework that covers the resource specific issues to be considered in a fiscal transparency assessment for example as part of a fiscal Report on the Observance of Standards and Codes ROSCs Equally importantly it provides a summary overview of generally recognized good or best practices for transparency of resource revenue management that can be used by countries themselves as well as by the IMF the World Bank and others providing technical support **Revised Guide on Resource**

**Revenue Transparency** International Monetary Fund, 2007-04-20 The Guide which is a companion document to the IMF s Code of Good Practices on Fiscal Transparency 2007 has been revised to reflect the new Code and to provide more recent examples of good practice by individual countries The Guide applies the good practices of the Code to the unique set of transparency issues faced by countries that derive a significant share of revenues from natural resources It addresses issues arising both from the sheer size and volatility of such resources and the technical complexity of the transaction flows The Guide supplements the Manual on Fiscal Transparency 2007 Revised Guide on Resource Revenue Transparency

Internationaler Währungsfonds, 2007 The Guide which is a companion document to the IMF s Code of Good Practices on Fiscal Transparency 2007 has been revised to reflect the new Code and to provide more recent examples of good practice by individual countries The Guide applies the good practices of the Code to the unique set of transparency issues faced by countries that derive a significant share of revenues from natural resources It addresses issues arising both from the sheer size and volatility of such resources and the technical complexity of the transaction flows The Guide supplements the Manual on Fiscal Transparency 2007 Guide on Resource Revenue Transparency , *Guide on Resource Revenue Transparency*

(2007) International Monetary Fund. Fiscal Affairs Department, 2007-10-19 This publication applies the principles of the revised IMF Code of Good Practices on Fiscal Transparency to the unique set of transparency problems faced by countries that derive a significant share of their revenues from natural resources and need to address complex and volatile transaction flows The guide identifies and explains generally recognized good or best practices for transparency of resource revenue management It supplements the IMF Manual on Fiscal Transparency It is designed to give a framework for assessing resource specific issues within broader fiscal transparency assessments including so called fiscal ROSCs Publisher s description Guide on Resource Revenue Transparency (2007) International Monetary Fund, 2008-11-24 This series

contains practical how to information for economists and includes topics such as tax policy balance of payments statistics external debt statistics foreign exchange reserve management and financial sector assessment **Fiscal Transparency**

**Handbook (2018)** Sailendra Pattanayak, 2018-04-16 The IMF s Fiscal Transparency Code is the international standard for disclosure of information about public finances and is the centerpiece of the global architecture on fiscal transparency The Fiscal Transparency Handbook 2018 provides detailed guidance on the implementation of the new Fiscal Transparency Code

which was approved by the IMF Board in 2014 It explains why each principle of the Code is important and describes current trends in implementation of the principles noting relevant international standards as well Selected country examples are also provided

**Guide on Resource Revenue Transparency (2007).** Internationaler Währungsfonds,2008 This series contains practical how to information for economists and includes topics such as tax policy balance of payments statistics external debt statistics foreign exchange reserve management and financial sector assessment Conflict and Development Great Britain: Parliament: House of Commons: International Development Committee,2006-10-25 Conflict and Development Peacebuilding and post conflict reconstruction sixth report of session 2005 06 Vol 2 Oral and written Evidence **OECD Budget Transparency Toolkit Practical Steps for Supporting Openness, Integrity and Accountability in Public Financial Management** OECD,2017-10-26 The OECD Toolkit on Budget Transparency brings together standards and guidelines on budget transparency developed by a broad range of international bodies and networks International Monetary Fund Annual Report 2006 International Monetary Fund,2006-09-14 The Annual Report 2006 to the Board of Governors reviews the IMF s activities and policies during the financial year May 1 2005 through April 30 2006 The main sections cover the Fund s Medium Term Strategy country global and regional surveillance strengthening surveillance and crisis prevention IMF program support and crisis resolution the Fund s role in low income countries technical assistance and training financial operations and policies and governance and management of the IMF Besides the full financial statements for the year appendixes cover international reserves financial operations and transactions principal policy decisions press communiqu s of advisory committees Executive Directors and their voting power and changes in the Executive Board s membership

**Mineral Rents and the Financing of Social Policy** Katja Hujo,2012-05-30 An exploration of the implications of mineral led wealth and the opportunities that this creates for economic and social development The book includes theoretical and policy analyses as well as micro level country case studies including Norway Chile Indonesia Nigeria and Botswana

**Islamic Republic of Mauritania** International Monetary Fund,2006-07-07 Statistical data and issues are discussed in this paper Mauritania reached the completion point under the enhanced Initiative for Heavily Indebted Poor Countries In July 2004 a new economic team took actions to tighten fiscal and monetary policies The authorities intend to adopt sound principles for oil revenue management and tracking various frameworks such as the one proposed in the Extractive Industry Transparency Initiative are under consideration Executive Directors welcomed the authorities willingness to prepare for the transition to a more flexible exchange rate Energy and Security Jan H. Kalicki,David L. Goldwyn,2013-11-20 This edition offers fresh analysis and insight into Fundamental shifts in the global energy balance The revolution in shale gas and oil New energy frontiers from ultra deepwater to the Arctic The rising agenda of safety concerns across the energy complex Energy poverty Infrastructure for modernizing power grids Climate security in the current political and economic environmentThe contributors offer a lively discussion of the challenges and opportunities presented by

these changes and how they affect national security and regional politics around the globe *Nationalization, Natural Resources and International Investment Law* Junji Nakagawa, 2017-07-06 Nationalization disputes in natural resources development are among the most disputed issues of international investment law This book offers a fresh insight into the nature of nationalization disputes in natural resources development and the rules of international investment law governing them by systematically analyzing 1 the content of investment contracts in natural resources development and 2 the results of nationalization disputes in natural resources development from the perspective of dynamic bargaining theory Based on the comprehensive and systematic empirical analyses the book sheds new light on contractual renegotiation and renewal as a hardly known but practically normal solution of nationalization disputes and presents a set of soft law rules governing contractual renegotiation and renewal

**Manual on Fiscal Transparency, revised April 2007** International Monetary Fund, 2007-04-20 The Manual which is a companion document to the IMF's Code of Good Practices on Fiscal Transparency 2007 has been revised to reflect the new Code and to provide more recent examples of good practice by individual countries The Manual expands and explains the pillars and principles of the Code and provides richer and more in depth coverage of each good practice Country examples are taken from Reports on Standards and Codes ROSCs The Manual also includes new linkages to the Guide on Resource Revenue Transparency 2007 including reporting on contracts quasi fiscal activities and use of public assets

**Governance of the Petroleum Sector in an Emerging Developing Economy** Kwaku Appiah-Adu, 2016-04-22 Oil exploration in the developing world has been and continues to be a high profile and high risk activity attracting media coverage and stimulating much debate In *Governance of the Petroleum Sector in an Emerging Developing Economy* Professor Kwaku Appiah Adu has assembled an edited volume that provides insight into critical aspects of this highly sensitive activity Professor Appiah Adu's starting point is Ghana where he has been closely involved in national policy making The book makes comparisons between that African country and others as diverse as Trinidad and Tobago and Norway The contributors global experts in their respective fields explore five critical themes and propose strategies for progress in each You will find an in depth analysis relating to turning oil and gas wealth into sustainable and equitable development entrenching transparency and stakeholder engagement effective management of the oil and gas sector and safeguarding security and the environment Finally country specific models and lessons particularly for Ghana and other African oil producing nations are offered This book serves as reference for business practitioners policy makers scholars students and anyone interested in gaining insight into the oil and gas sector particularly as it pertains to Ghana and other African petroleum producing nations with lessons drawn from the global arena and international best practice

**Corruption in International Business** Sharon Eicher, 2016-05-13 It is common practice to assume that business practices are universally similar Business and social attitudes to corruption however vary according to the wide variety of cultural norms across the countries of the world International business involves complex ethically challenging and sometimes

threatening dilemmas that can involve political and personal agendas Corruption in International Business presents a broad range of perspectives on how corruption can be defined the responsibilities of those working for publicly traded companies to their shareholders and the positive influences that corporations can have upon combating international corruption The authors differentiate between public and private sector corruption and explore the implications of both as well as methods for qualifying and quantifying corruption and the challenges facing policy makers legal systems corporations and NGOs as they seek to mitigate the effects of corruption and enable cultural and social change

### **Mineral Mining in Africa**

Evaristus Oshionebo, 2020-11-11 Africa is endowed with commercially viable quantities of several minerals and metals and more than ever before African countries wish to harness their mineral resources for their economic development The African mining sector has witnessed a revolution in terms of new mining codes and amendments to extant mining codes which are designed to achieve a multitude of objectives including the assertion of greater control over exploitation of mineral resources optimization of resource royalties and taxes promotion of equity participation in mining projects enhancement of indigenization in the form of domestic participation in mineral production and local content requirements value addition and beneficiation in terms of domestic processing of raw mineral ores and metals in Africa and the promotion of sustainable practices in the mining sector This book analyzes the legal and fiscal frameworks for hard rock mining in several African countries including Botswana Democratic Republic of Congo Ethiopia Ghana Guinea Kenya Namibia Nigeria Liberia Tanzania Sierra Leone South Africa South Sudan Zambia and Zimbabwe with reference to other resource rich countries It engages in a comparative analysis of mining statutes in Africa with regard to topics such as the acquisition of mineral rights types of mineral rights the nature of mineral rights the rights and obligations of mineral right holders security of mineral tenure surface rights fiscal regimes including royalty and tax regimes resource nationalism in the mining sector management and utilization of mining revenues including benefit sharing arrangements between mining companies and host communities environmental stewardship and sustainable exploitation of mineral resources

### **The Handbook of Global Energy Policy**

Andreas Goldthau, 2016-11-14 This is the first handbook to provide a global policy perspective on energy bringing together a diverse range of international energy issues in one volume Maps the emerging field of global energy policy both for scholars and practitioners the focus is on global issues but it also explores the regional impact of international energy policies Accounts for the multi faceted nature of global energy policy challenges and broadens discussions of these beyond the prevalent debates about oil supply Analyzes global energy policy challenges across the dimensions of markets development sustainability and security and identifies key global policy challenges for the future Comprises newly commissioned research by an international team of scholars and energy policy practitioners

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