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GNP

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1. Actual Tax Rate (TAX/GNP)
 2. Tax Effort

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Jaber Ehdaie, "An Econometric Method for Estimating Tax Elasticity and Impact on Revenues of Discretionary Tax Measures", 1997.

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$$A = \dots \rightarrow A \times \% X = \dots \quad ()$$

$$\frac{A}{X}$$

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$$Y - A \times \% X = \dots \quad ()$$

$$\dots = \frac{Y - 12A \times \%60X}{2} = B \quad ()$$

$$(X \% X) \times \% = \dots (\% X) \times \% \quad ()$$

$$\frac{B}{(\%40X) \times \%10} = \dots \quad ()$$

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1. International Standard of Industries Classification

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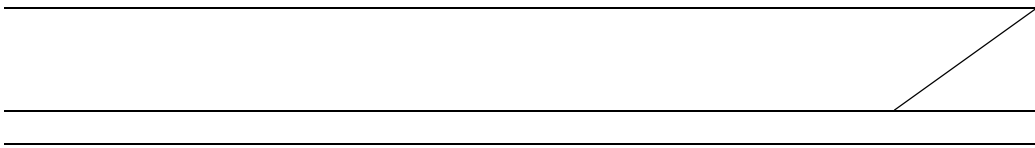
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