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Changes in the difference of taxes on imports - taxes on domestic goods; V. What is the impact for revenue from taxes of imports?; 3. Impact of the tax reform by type of goods
A. The domestic tax reform will increase revenue from taxes on international trade .4. Changes in the structure of taxes on imports; B. ... and will reduce the fiscal cost of the SADC FTA; 5. Changes in revenues from imports taxes; 6. SADC FTA: Revenue losses on imports from South Africa; VI. Conclusion and next steps in the trade reform; References

Sommario/riassunto

In 2008, Madagascar reformed its domestic tax system. Because the excise duties and VAT regimes were reformed, the taxation of imports has changed. This paper quantifies how the reform changes the protection against imports and the fiscal revenues from taxation of imports. It shows that, even if the reform has only a limited impact on the average rate of protection, it substantially alters the structure of protection across goods. Moreover, because the reform further increases the already high rate of taxation of imports, it will also boost revenue from taxes on imports and reduce the fiscal l
