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Nota di contenuto	Contents; I. Introduction; II. The taxation of imports in Madagascar; A. Customs tariffs accounts for only 35 percent of taxation of imports; Tables; 1. Average customs tariff rate by products; Figures; 1. Import taxes as a share of total tax revenue (in percent); B. Excise duties: high targeted protection for few revenues; 2. Trade openness (in percent of GDP); C. Value Added Tax; D. A wide range of rates of taxation of imports; 3. Tariff structure and import value by customs tariff rate in 2006; III. The 2008 domestic tax reform 4. Total tax rate of imports and import value by customs tariff rate in 2006.IV. The protectionist impact of the domestic tax reform; A. The overall protectionist impact is small; B. ... but the structure of protection is significantly modified; 2. Impact of the tax reform on total tax level; 5. Structure of the total imports taxes in 2006-2008; 6.

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

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## 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

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