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## Sommario/riassunto

This paper analyzes developments in non-oil tax policy, administration, and revenues in Azerbaijan, and suggests measures for further improvement. The main finding is that Azerbaijan's non-oil tax revenues increased significantly as a share of non-oil GDP in the last five years, but remain below potential. The non-oil tax revenue shortfall is mainly due to widespread exemptions, but there is scope for strengthening tax and customs administration. In the short term, expanding the tax base and better tax and customs administration will yield more revenues. In the medium term, more far-reaching r

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