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Principles for Revenue Replacement; B. Trends in Trade Taxation  
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Increasing Vs. Decreasing Trade Tax Revenues in SSA; 4. Tariff  
Structure of Existing and Prospective Customs Unions in SSA; C.  
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Sommario/riassunto

This paper evaluates the nature and extent of, and possible responses to, two of the central challenges that globalization poses for revenue mobilization in Sub-Saharan Africa (SSA): from corporate tax competition, and from trade liberalization. It does so using a new dataset with features needed to meaningfully address these issues: a distinction between resource-related and other revenues, and a disentangling of tariff from commodity tax revenue. Countries' experiences vary quite widely, nonresource revenues have been essentially stagnant. Corporate tax revenues have held up, despite a reduct

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