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Chapter 3 The Revenue Imperative in Cameroon Cameroon's Experiment in Management by Objectives; Dealing in Numbers; Under the Sway of the Revenue Imperative; Performance-Based Management at the Taxpaying Interface; Notes; References; Chapter 4 Measuring Performance in the French Customs Administration; Performance: From National to Local; 4.1 French Customs Performance Plan; Map; 4.1 French Interregional Customs Directorates; From Measurement of Activity to Measurement of Performance: The Difficulty of Producing Indicators; 4.2 Sample Indicator; Performance-Managed Services 4.1 Efficiency of Monitoring Teams Conclusion; 4.2 Effectiveness and Efficiency of Customs Offices; Notes; Reference; Chapter 5 Inspecting Less to Inspect Better; Statistical Scoring Techniques for Measuring Risk: An Innovative Tool for Customs; 5.1 Information Flows on Customs Fraud Theoretically Available to Customs Administrations; Experience in West Africa: The Case of Senegal; 5.2 Decision Tree Envisaged by TAME for the Categorization of Declarations; 5.1 Frequency of Detected Fraud among Registered Operators, 2011 5.2 Assignment to Strict Inspection Channels (Red, Orange, and Yellow) and Outcomes of Inspections, 2011 Data Mining: An Accelerator for Customs Modernization; Conclusion; Notes; References; Chapter 6 Mirror Trade Statistics: A Tool to Help Identify Customs Fraud; Data Accuracy and Methodological Issues; The Main Findings of the Cameroon Case Study; 6.1 Percentage of Import Value Reported in Kilograms in the Mirror Database; 6.2 Quantity, Value, and Value Density for Products from China; 6.3 Quantity, Value, and Value Density for M1-M3; 6.4 Quantity, Value, and Value Density for X2 from China 6.5 Value and Total Duties and Taxes for Spare Parts Y2 from China

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Sommario/riassunto

This book was written in the context of new and innovative policies for customs and tax administration reform. Eight chapters describe how measurement and various quantification techniques may be used to fight against corruption, improve cross-border celerity, boost revenue collection, and optimize the use of public resources. More than presenting "best practices" and due to the association of academics and practitioners, the case studies explore the conditions under which measurement has been introduced and the effects on the administrative structure, and its relations with the political...

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