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Sommario/riassunto

This paper examines the reform of the main domestic consumption taxes initiated by the CEMAC and the WAEMU aimed at reinforcing their economic integration. On the whole, compliance with the VAT is relatively weaker in the CEMAC than in the WAEMU. The opposite applies for excises. Major reforms would need to be undertaken by WAMZ countries, except Ghana and, to a lesser extent, Nigeria in order to align their tax structure with that of the WAEMU as planned for 2007.