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Nota di contenuto	<p>Contents; I. Introduction; Boxes; 1. A New Revenue Dataset for Sub-Saharan Africa; II. Tax Revenues in Sub-Saharan Africa; Figures; 1. Tax Revenue Trends in SSA, 1980-2005 (Simple Averages); 2. Tax Revenue Trends in SSA, 1980-2005 (Weighted Averages); 3. Tax Revenue Trends in SSA by Income Level, 1980-2005; 4. Composition of the Tax/GDP Ratio in SSA, 1980-2005; III. Corporate Taxation and Tax Competition; A. Principles of Corporate Taxation in Developing Countries; 2. Corporation Tax: Which Tax Rate Matters?; 3. The Dangers of Tax Holidays; B. Trends in CIT Rates and Revenues</p> <p>5. CIT Rates and Nonresource CIT Revenues in SSA, 1980-2005C. Tax Incentives; Tables; 1. CIT Rates and Nonresource CIT Revenues in SSA, by Income Level and Resource Status; 2. The Changing Face of Tax Incentives in SSA; 6. Statutory CIT Rates and FDI in SSA, by Income Level and Resource Status; D. Policy Implications; 4. Scaling Back Tax Incentives-Some Examples; 5. Principles for Coordinating Corporate Taxation; IV. Trade Liberalization and Revenue Replacement; A. Principles for Revenue Replacement; B. Trends in Trade Taxation</p> <p>7. Trade Tax Revenues and Collected Tariff Rates in SSA, 1980-20053. Increasing Vs. Decreasing Trade Tax Revenues in SSA; 4. Tariff Structure of Existing and Prospective Customs Unions in SSA; C. Replacing Tariffs by Domestic Indirect Taxes; 5. Trade Taxes and Collected Tariff Rates by Trading Bloc in SSA; 8. The Replacement Role of Indirect Taxes in Individual SSA Countries; V. Conclusions; Appendixes; I. Data Notes and Definitions; II. Countries by Income Level and Resource Status; III. Membership of Trade Groups; References</p>
Sommarrio/riassunto	<p>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 resourcerelated 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 reduction in rates and evidence of substantial base-narrowing-something of a puzzle-and trade tax revenue reductions have been largely offset by other measures. Options for dealing with the continuation and intensification of the challenges, which the present crisis is likely to accelerate-including through regional cooperation-are discussed.</p>