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Saving	
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<b>Nota di contenuto</b>	<p>Contents; I. Introduction; II. A Partial Equilibrium Model; A. The Model; B. Rice Tariff Reform; C. Targeted Transfers; D. Welfare Weights; III. The Welfare Impact of Tariffs and Transfers; A. Lowering Rice Tariffs; Figures; 1. Cumulative Densities of Per Capita Consumption; 2a. Net Sellers/Buyers by Welfare Group, Urban; 2b. Net Sellers/Buyers by Welfare Group, Rural; 3a. Net Purchases by Welfare Group: Urban; 3b. Net Purchases by Welfare Group: Rural; 4a. Welfare Impact of Rice Price Decrease: Urban; 4b. Welfare Impact of Rice Price Decrease, Rural; Tables</p> <p>1. Distribution of Welfare Impact from Tariff Increase Across Households2. Marginal Cost of Public Funds for Different Import Elasticities; 3. Welfare Impact of Lower Rice Tariff; B. Targeted Transfers; 5. Undercoverage and Leakage, Urban and Rural; C. Tariffs, Transfers, or Both?; 4. Welfare Impact of Proxy-Means Targeted Transfers; IV. From Partial to General Equilibrium Analysis; 6. Welfare Impact of Tariff Reductions and Targeted Transfers; V. Summary and Conclusions; Appendix; I. The Madagascar EPM Household Survey; Appendix Table; 5. Mean Per Capita Consumption and Welfare Weights References</p>
<b>Sommario/riassunto</b>	<p>This paper uses a partial equilibrium framework to evaluate the relative efficiency, distributional and revenue implications of rice tariffs and targeted transfers in Madagascar, especially in the context of identifying their respective roles for poverty alleviation. Although there are likely to be substantial efficiency gains from tariff reductions, these accrue mainly to higher income households. In addition, poor net rice sellers will lose from lower tariffs. Developing a system of well designed and implemented targeted direct transfers to poor households is thus likely to be a substantially more costeffective approach to poverty alleviation. Such an approach should be financed by switching revenue raising from rice tariffs to more efficient tax instruments. These policy conclusions are likely to be robust to the incorporation of general equilibrium considerations.</p>