

# Taxing Aid: The End of a Paradox?

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Focus on Research

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The tax exemption of Official Development Aid, which has always existed, is now debatable and discussed. Today, such a practice is all the more paradoxical because the main financing source of the Sustainable Development Goals is domestic revenue mobilization, which is threaten by the proliferation of derogatory tax regimes in developing countries.

[Read in French](#)(/toutes-les-actualites/zoom-sur-la-recherche/taxer-l-aide-la-fin-d-un-paradoxe--183246.kjsp?RH=1505391225734#/admin)

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## Reference

Caldeira, E., Geourjon, A.-M. and G. Rota-Graziosi (2019). "[Taxing Aid: The End of a Paradox?](https://doi.org/10.1007/s10797-019-09573-6)(<https://doi.org/10.1007/s10797-019-09573-6>)," *International Tax and Public Finance*, Forthcoming. First Online : 10 October 2019.

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