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PhD seminar. Armed conflict, natural resources and fiscal effort: Case of the Franc Zone Countries

Armed conflict, natural resources and fiscal effort: Case of the Franc Zone

Countries

Discussants : Emilie Caldeira et Aguiama Aimé Bernard Lompo

ABSTRACT

This paper provides an analysis of the tax effort of the 14 African Franc Zone countries (CEMAC and UEMOA) from 2000 to 2016, using the stochastic frontier model of Kumbhakar et al (2015), on data from the International Centre for Taxation and Development (ICTD 2015), the Armed Conflict Location and Event Data (ACLED) and the World Bank's World Development Indicators (WDI). It also distinguishes between revenues from oil and non-oil countries and between conflict and non-conflict countries.

The average non-resource tax burden over the period is 9.70 % of GDP. Countries only realize on average 34.10% of their fiscal potential. Natural resources and armed conflict negatively affect non-resource tax revenue mobilisation.

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