

# PhD Defence: André Gbato

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## Essais sur la politique fiscale en Afrique subsaharienne

### JURY

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### ABSTRACT

This thesis includes five essays on fundamental issues related to tax reform in developing countries, particularly sub-Saharan African countries. The first chapter seeks to identify the impact of trade liberalization policies on tax revenues. Our results show that trade liberalization increases long-term tax revenues. However, in the short-term trade liberalization has no significant impact, which may be a sign of the diversity of responses in short-term tax revenues. In addition, we note that trade liberalization is leading to a change in the revenue structure, including by reducing international trade revenues and increasing domestic tax revenues. We also note that the impact of trade liberalization is sensitive to the structure of the economy, foreign aid, macroeconomic policies and the institutional environment. The second chapter examines impact of tax transition on tax revenue instability. Our results show that tax transition reduces tax revenues instability. Our results also suggest that the tax transition through direct taxation has an important impact as indirect tax transition to reduce tax revenue instability in sub-Saharan Africa. We also find that impact of tax transition is sensitive to the structure of economy, level and stability of foreign aid, macroeconomic policies and the institutional environment. The third chapter examines impact of semi-autonomous revenue authorities on tax revenues mobilization. The results show that semi-autonomous revenue authorities do not cause a significant increase in tax revenues compared to traditional tax

administrations. The fourth chapter analyzes the determinants of tax effort. The results show that quality of institutions, people's education, financial development, foreign aid and tax transition policies improve tax effort. In contrast, inflationary policies and French legal heritage reduce tax effort. The fifth and final chapter estimates the potential of property taxes in sub-Saharan Africa. It shows that sub-Saharan Africa countries could collect up to 1.33 \% GDP. Moreover, it shows that decentralization and foreign aid promote property tax effort.

## KEYWORDS

Tax revenue, Trade liberalization, Tax reform, Instability, Property tax, Tax effort.

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