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Sustainable Financing for Development: Four Essays on Resource Mobilization in Africa

JURY

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SUMMARY OF THESIS

Sustainable financing for development in Africa is at the heart of this thesis. We have structured the thesis around two parts dealing respectively with the mobilization of domestic tax revenue and the attractiveness of foreign direct investment. The central message that could be drawn from this thesis is that African countries should redouble their efforts on the one hand, to improve the social environment in which taxes are collected by tackling inequalities and poverty and on the other hand, to improve the quality of institutions and diversify their economies for better non- resource tax revenue collection. These efforts should be complemented by better

management of natural resource revenues towards strengthening productive investments to support economic diversification while paying a particular attention towards streamlining the granting of tax incentives for attracting foreign investors in order to minimize the loss of tax revenue which may result from these incentives.

KEYWORDS

Non-resource tax revenue, Natural resource rents, Income inequality, Poverty, Corporate tax competition, Foreign direct investments, Africa.

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