PhD defence: Melaine Yoffo

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Pôle Tertiaire - Site La Rotonde - 26 avenue Léon Blum - 63000 Clermont-Ferrand
Room 313 - Pascal

Taxing the informal sector in developing countries: what do we learn from micro-activities?

JURY

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ABSTRACT

This dissertation contributes to the literature on the taxation of micro-activities operating in the informal sector. The central objective of this research is to provide the tax authorities with a better understanding of micro-activities in order to facilitate the design of a tax system better adapted to them and the risks they involve. First, the research analyses the impact of policy strategies focused on these micro-activities - access to financial institutions and the introduction of greater accountability in their relations with the public administration - on their contribution to public revenues (Chapter 3). Thereafter, the research examines tax behavior within micro-activities and investigates the existence of mimicry effects in tax payment processes (Chapter 4). Finally, the analysis evaluates the impact of local taxes on micro-activities, taking into account gender specificity (chapter 5).

KEYWORDS
Informal sector, tax compliance, tax mobilization, financial development, democratic accountability, stochastic frontier analysis, productivity, local taxation, gender, spatial dependence, propensity score

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