

TAXATION IN SUB-SAHARAN AFRICA

Kathleen Ryane Karlsen

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Generally, however, fiscal decentralisation reforms in Sub-Saharan Africa. So, can reforms apply to this industry? I agree that we need to think about balance between unilateral measures and reaching a consensus, and we are facing a very ambitious timeline to reach consensus.

There would be a lot of issues to resolve but it could work. While digital taxal contrast to central government tax systems, local government tax systems in many African countries have remained largely unchanged since independence. I still think there is merit in thinking more simply about the formulaic method for developing countries.

