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## Tax gaps in developing countries: Legal causes and solutions.

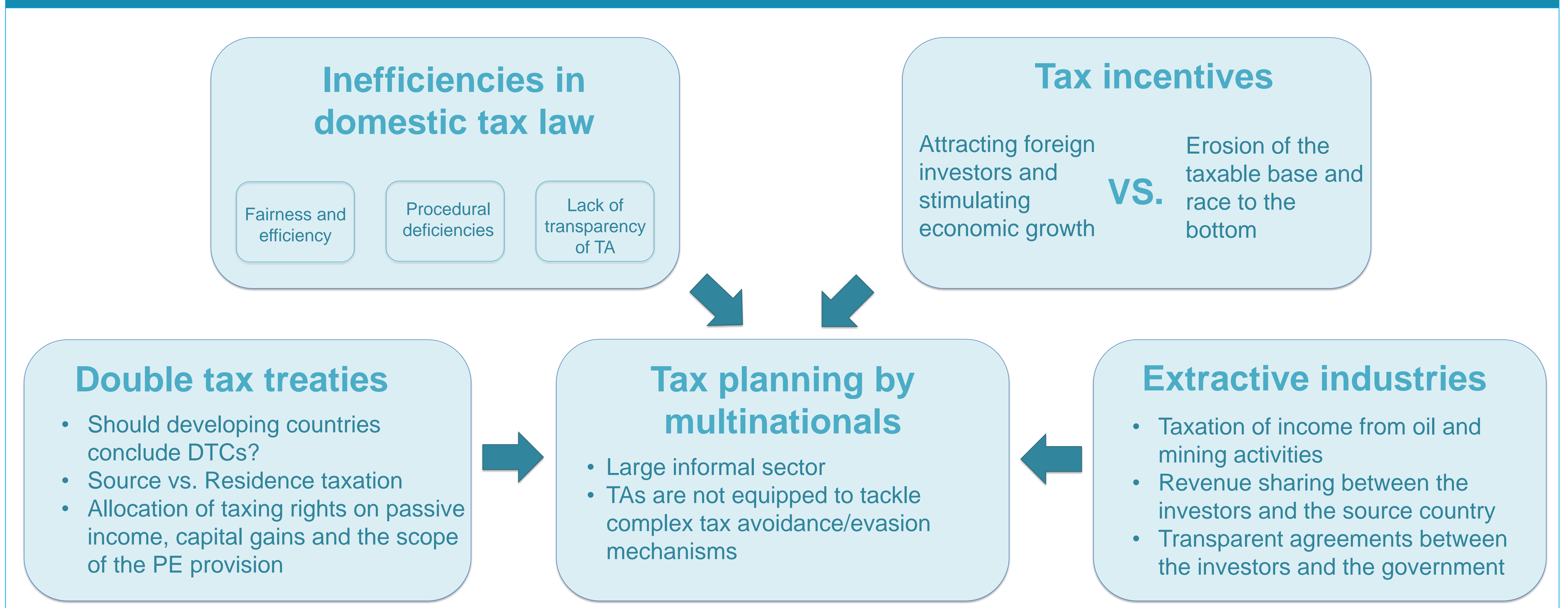
Tax gap	Tax revenue to GDP ratio	
Potential tax revenue – Collected tax revenue = <b>TAX GAP</b>	OECD Countries <b>30 - 40 %</b>	Developing Countries <b>10 - 20 %</b>

### Why should developing countries mobilize their tax revenue?

Independence from  
foreign aid

Essential for development  
and statebuilding

### Legal causes addressed in the research



### Case studies

Country	Geographical Location	DAC List of ODA Recipients	Tax Effort Index	Natural Resources	Tax Treaty Network
Ghana	Africa	Lower middle income	Low	Yes	Limited
South Africa	Africa	Upper middle income	Medium	Yes	Extensive
Peru	Latin - America	Upper middle income	Low	Yes	Limited
Bangladesh	Asia	Least developed country	Low	Yes	Medium

Objective: To identify best practices and suggest common approaches

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