Essays on Economic Policy (ESPE in Spanish) - Tax Exporting: An Analysis Using a Multiregional CGE Model

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The purpose of this paper is to evaluate whether developed countries export taxes to developing countries, contributing to the deterioration of their terms of trade and welfare. Developing countries have become increasingly integrated into world commerce. Since the beginning of the 1990”s most developing countries have undertaken radical changes in their trade regimes. Trade negotiations have mainly concentrated on multilateral tariff reductions and in giving preferential treatment to developing countries, and hence helping them to improve their welfare. However, so far the role of domestic taxation in affecting the distribution of gains from trade has been overlooked. Hence, the purpose of this paper is to investigate whether the distribution of gains from trade is being affected not by existing tariffs in developed countries, which are already at low levels, but by their domestic taxation.

Fuente: https://www.banrep.gov.co/en/publications-research/espe/tax-exporting-an-analysis-using-a-multiregional-cge-model