
This collection of readings is designed for teachers and students interested in the principles and problems of public revenue systems in Africa, particularly in Anglophonic Africa since selections are confined to those written in the English language. It does not purport to have the unity and cohesiveness of a text but rather presents varying theories and points of view. Principal stress is placed on the economic aspects of raising revenues rather than administrative, legal or political issues. The twenty-one readings are divided into five categories: fiscal policy and economic development; tax policy and economic development; direct taxes; indirect taxes; and other ancillary issues.


A revised edition.