READING COMMITTEE
prof.dr. E. Eberhartinger
prof.dr. J.W. Gunning
prof.dr. M. Lindeboom
prof.dr. R. Ruben
prof.dr. C. Uche

SUMMARY
Tariff revenue is an important source of public revenues in Sub-Saharan Africa (SSA) and non-compliance with customs laws limits the capacity of the governments in the region to finance economic development. This dissertation provides a rigorous assessment of the level of tariff evasion in SSA and examines possible factors that may affect non-compliance. The dissertation is divided into five chapters. Chapter 1 presents the setting of SSA and review the literature on the construct and measurement of non-compliance with customs laws. Chapter 2 examines how tariff evasion has changed in SSA over recent years, in comparison with high income countries and the rest of the world, and in reference to the changing composition of the major trading partners of SSA. The main finding is that tariff evasion in SSA has increased over the years and remained higher than in high income countries while it is comparable to the rest of the world. It is also shown that tariff evasion has increased for imports from BRIC countries and decreased for imports from OECD countries. This suggests that the composition of the trading partner portfolio of SSA partly explains the increasing trend in tariff evasion. Chapter 3 assesses whether tariff evasion in SSA is associated with the corruption level in both the importing SSA country and the exporting country. The results show that corruption levels in both importing and exporting countries significantly reinforce tariff evasion in the region. Chapter 4 examines the association between aid for trade facilitation, efficiency in customs procedures, and smuggling in SSA. The results show that aid for trade facilitation positively affects the level of efficiency of customs procedures which in turn leads to reduced smuggling. The results in these chapters show significant associations between non-compliance with customs laws in SSA and tariff rates, corruption, efficiency in customs procedures, and aid for trade facilitation. The main implications of the findings are that targeted reforms of customs procedures and trade facilitation in the region can support compliance with customs laws. Finally, Chapter 5 summarizes the main findings of the previous chapters, presents final conclusions, and provides directions for future research.