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Taxation of exports – theory and practice

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Taxation of export has been used by many countries. As of June 2014, there are 53 member countries of the WTO using export tariffs or taxes. Theoretically, a large country which is able to influence the world price of the given commodity could be better off by the export tax levied on it. Practically, there are many problems with implementing this tool of trade policy. Empirical case studies have shown that usually the objectives of this policy were not accomplished. The key problem connected with the export taxation of primary agricultural products is that it can even harm the poor because of the significant share of these products in their consumption. From the point of the world economy as a whole, this policy leads to distortions and efficiency losses. Therefore, it can never be the first-best policy.

Keywords:

developing countries, efficiency loss, primary agricultural products

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