

Preface

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While the following chapters speak for themselves, our hope is that this volume as a whole provides a worthy tribute to Roy Bahl, who has long played an important role in the field of taxation and development. It is also our hope that this volume provides both an informed reflection on how much progress the developing world has made in introducing effective tax systems at both the national and subnational levels of government and a useful benchmark for judging how far, and in what direction, countries still have to go in this respect.

The Editors

