- Saez, E., Slemrod, J. and Giertz, S. (2012) 'The elasticity of taxable income with respect to marginal tax rates: A critical review', *Journal of Economic Literature* 50(1): 3-50
- Sandmo, A. (2005) 'The theory of tax evasion : A retrospective view', *National Tax Journal* 58(4): 643
- Sequeira, S. (2016) 'Corruption, trade costs and gains from tariff liberalization: evidence from Southern Africa', *American Economic Review* 106(10): 3029-3063
- —— and Djankov, S. (2014) 'Corruption and firm behavior: Evidence from African ports', Journal of International Economics 94: 277-294
- Slemrod, J., and Yitzhaki, S. (2002) 'Tax avoidance, evasion, and administration', in A. Auerbach and M. Feldstein (eds), *Handbook of Public Economics Vol. 3*, Elsevier Science
- Stoyanov, A. (2012) 'Tariff evasion and rules of origin violations under the Canada-US Free Trade Agreement', *Canadian Journal of Economics* 45(3): 879-902
- Van Dunem, J. and Arndt, C. (2009) 'Estimating border tax evasion in Mozambique', *The Journal of Development Studies* 45(6): 1010-1025
- Worku, T., Mendoza, J. and Wielhouwer, J. (2016) 'Tariff evasion in sub-Saharan Africa: The influence of corruption in importing and exporting countries', *International Tax and Public Finance* 1–21
- Yang, D. (2008a) 'Can enforcement backfire? Crime displacement in the context of customs reform in the Philippines', *The Review of Economics and Statistics* 90(1): 1-14
- —— (2008b) 'Integrity for hire: An analysis of a widespread customs reform', *Journal of Law and economics* 51(1): 25-57
- Zake, J. (2011) Customs administration reform and modernization in Anglophone Africa early 1990s to mid-2010, IMF Working Paper 11/184, International Monetary Fund
- Zucman, G. (2013) 'The missing wealth of nations: Are Europe and the US net debtors or net creditors?', *The Quarterly Journal of Economics* 128(3): 1321-1364