

Fiscal Autonomy in Developing Economies: Evidence from Tax Administration and Digital Transformation in Mozambique

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Abstract: This article examines the extent to which fiscal reforms in developing countries reflect endogenous institutional transformation rather than external macroeconomic or political pressures. Drawing on the case of Mozambique, it analyses tax administration reforms implemented by the Mozambique Revenue Authority, focusing on digital transformation, governance, and organizational processes. The study develops a four-dimensional analytical framework linking digital infrastructure, governance and ethics, internal communicational flows, and taxpayer interaction systems to fiscal performance. Using a qualitative case study approach, the analysis combines institutional review and administrative evidence. The findings indicate that improvements in revenue mobilization, compliance, and administrative efficiency are closely associated with the integration of digital systems and strengthened governance mechanisms. These results suggest that fiscal systems operate as institutional configurations capable of generating endogenous dynamics. The article contributes to debates on state capacity and public sector reform by proposing a reconceptualization of fiscal economics as a semi-autonomous institutional domain, with implications for administrative modernization in developing contexts.

Keywords: Digital Transformation; Fiscal Autonomy; Tax Administration Systems; Governance; Institutional Capacity; Revenue Mobilization; Mozambique; Developing Economies.

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I. INTRODUCTION

Fiscal economics has traditionally been conceptualized as a dependent domain, primarily shaped by macroeconomic conditions and political priorities. Within this conventional framework, fiscal policy is treated as a reactive instrument, adjusting to economic cycles, budgetary constraints, and external pressures. However, such a perspective underestimates the role of internal institutional dynamics that increasingly influence fiscal outcomes, particularly in developing economies undergoing administrative and technological transformation.

Recent advances in the literature have begun to challenge this view by emphasizing the importance of institutional capacity, governance, and technological systems in shaping fiscal performance. In this context, fiscal systems are no longer understood solely as policy instruments, but as complex institutional structures capable of generating endogenous dynamics.

Mozambique provides a compelling empirical case for examining this transformation. Over the past decade, the Mozambique Revenue Authority has implemented structural

reforms aimed at strengthening domestic revenue mobilization, improving compliance, and modernizing tax administration. These reforms include the expansion of digital platforms such as e-Taxation, Portal do Contribuinte and e-Declaração, the integration of revenue collection systems, and the adoption of data-driven compliance mechanisms.

These developments go beyond incremental policy adjustments. The expansion of digital infrastructure, the strengthening of governance mechanisms, and the reconfiguration of communication processes within the tax administration have collectively transformed the operational logic of fiscal systems. Fiscal performance increasingly reflects the interaction between technological, institutional, and communicational factors rather than isolated policy interventions.

Against this background, the central research question guiding this study is:

➤ *To What Extent do Fiscal Reforms in Mozambique Reflect an Autonomous Evolution of Fiscal Systems, Rather than Merely Responses to Macroeconomic and Political Pressures?*

To address this question, the study develops an analytical framework structured around four interdependent dimensions: digital infrastructure, governance and ethics, internal communicational flows, and external communication and taxpayer interaction systems. These dimensions are further operationalized through a set of hypotheses (H1–H4) that link institutional dynamics to fiscal performance outcomes.

The paper argues that fiscal autonomy should be understood as an emergent property resulting from the interaction between these dimensions. Rather than being externally imposed, fiscal performance is increasingly shaped by endogenous institutional capabilities that influence revenue mobilization, compliance behaviour, and operational efficiency.

By integrating institutional analysis, digital transformation, and communication processes into a unified framework, this study contributes to the literature by reconceptualizing fiscal economics as a **semi-autonomous institutional domain**. This perspective is particularly relevant for developing economies, where administrative modernization and technological integration play a central role in shaping fiscal capacity and governance outcomes.

II. LITERATURE REVIEW

Traditional fiscal theory, rooted in the works of [1] and later formalized within endogenous growth models by [2], positions fiscal policy as an instrument of macroeconomic stabilization, resource allocation, and income redistribution. Within this framework, taxation and public expenditure are largely treated as dependent variables, shaped by broader economic conditions and political priorities.

Nonetheless, this perspective has encountered increasing examination from an expanding body of literature that highlights the importance of institutional capacity in shaping fiscal outcomes. Recent literature argues that taxation is not merely a policy instrument but a central component of state capacity, directly influencing economic development and governance structures. In this perspective, tax systems play a foundational role in state-building processes, particularly in developing countries, where they facilitate the consolidation of institutions and the strengthening of good governance. By enhancing administrative capacity and improving compliance mechanisms, effective tax systems contribute to greater accountability and institutional stability [3].

According to [4], by establishing a social contract between the state and citizens, effective tax systems create greater accountability and enhance legitimacy. As tax compliance improves, so does the quality of the relationship between citizens and governance.

More recent contributions further extend this institutional perspective by incorporating governance and administrative dimensions into the analysis of fiscal systems. Studies have shown that the effectiveness of taxation depends not only on policy design but also on administrative efficiency, enforcement capacity, and the ability to manage information flows [5]. In this sense, fiscal systems are increasingly understood as complex organizational structures rather than simple policy instruments.

In parallel, the literature on digital transformation has introduced a new dimension to fiscal analysis. The [6] underscores that modernization of tax administration, particularly through digitalization, enhances revenue mobilization by reducing compliance costs, improving monitoring capabilities, and increasing transparency. Likewise, the Organisation for Economic Co-operation and Development [7] demonstrates that digital tax systems enable real-time data integration, risk-based compliance strategies, and more effective taxpayer engagement.

Beyond efficiency gains, digitalization also transforms the internal functioning of fiscal systems. As argued by [8], the adoption of electronic tax systems in developing countries significantly improves compliance behaviour by reducing discretion and increasing predictability in administrative processes. This shift suggests that technology does not merely support fiscal policy implementation but actively reshapes institutional dynamics.

Furthermore, recent research highlights the importance of communication processes within fiscal systems. Tax compliance is increasingly influenced by taxpayer perceptions of fairness, transparency, and accessibility [9], [7]. This introduces a relational dimension to fiscal economics, where interaction between tax authorities and taxpayers becomes a determinant of revenue performance.

Taken together, these strands of literature point towards a reconceptualization of fiscal systems as institutional and communicational ecosystems, where outcomes are shaped by the interaction between administrative capacity, technological infrastructure, governance frameworks, and behavioural dynamics.

This evolving perspective supports the concept of fiscal autonomy, understood not as independence from macroeconomic or political contexts, but as the capacity of fiscal systems to generate endogenous dynamics that influence their own performance. In this sense, fiscal systems are increasingly self-structuring, with internal processes, rather than external constraints alone, playing a decisive role in shaping revenue outcomes.

III. ANALYTICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

This study adopts an integrated analytical framework designed to capture the institutional and operational dynamics of fiscal systems in developing economies. Moving beyond traditional policy-centered approaches, the framework

conceptualizes fiscal performance as an emergent outcome resulting from the interaction of multiple institutional dimensions rather than isolated fiscal instruments.

The model is structured around four interdependent dimensions: digital infrastructure, governance and ethics, internal communicational flows, and external communication and taxpayer interaction. These dimensions operate as a system whose interactions generate endogenous dynamics that shape fiscal outcomes.

➤ *Digital Infrastructure*

Digital infrastructure refers to the technological backbone of tax administration, including electronic filing systems, integrated databases, digital payment platforms, and real-time data processing systems.

From a theoretical perspective, digital infrastructure enhances state capacity by reducing information asymmetry, improving monitoring capabilities, and increasing operational efficiency [10], [6]. In developing economies, digitalization plays a transformative role by lowering compliance costs and strengthening enforcement mechanisms.

In Mozambique, systems such as e-Taxation, e-Declaração, and electronic payment references (GARE) illustrate how digital infrastructure contributes to improved efficiency, traceability, and data integration.

Operational indicators include:

- Level of system integration
- Processing speed of tax declarations
- Coverage of digital services
- Data availability and interoperability

➤ *Governance and Ethics*

Governance and ethics encompass institutional mechanisms that ensure transparency, accountability, and trust within fiscal systems. These include regulatory frameworks, audit mechanisms, and data governance structures.

Effective governance reduces discretionary practices and enhances institutional legitimacy, which is a key determinant of tax compliance [11], [7]. In digitally enabled systems, data governance becomes particularly critical to ensure security, integrity, and public trust.

In Mozambique, digital systems have improved traceability and reduced opportunities for revenue leakage, reinforcing governance mechanisms.

Operational indicators include:

- Transparency of tax processes
- Effectiveness of audit systems
- Data governance and security mechanisms
- Perceived institutional trust

➤ *Internal Communicational Flows*

Internal communicational flows refer to the circulation of information within tax administration systems, including coordination between departments, processing efficiency, and decision-making speed.

This dimension draws on organizational and communication theory, which emphasizes that institutional effectiveness depends on the quality of information flows. Efficient communication reduces bureaucratic bottlenecks, improves coordination, and enhances operational consistency.

Digital platforms enable real-time data sharing and integration, significantly improving internal coordination in tax administration systems.

In Mozambique, the integration of digital systems has reduced delays and improved coherence across operational units.

Operational indicators include:

- Speed of internal processing
- Coordination between administrative units
- Reduction in bureaucratic delays
- Consistency of information flows

➤ *External Communication and Taxpayer Interaction*

This dimension captures the relationship between tax administration and taxpayers, focusing on accessibility, usability, and trust in fiscal systems.

Tax compliance is influenced not only by enforcement but also by taxpayer perceptions of fairness, transparency, and service quality [12]. Digital platforms improve accessibility and reduce transaction costs, thereby enhancing voluntary compliance.

In Mozambique, systems such as the Portal do Contribuinte have improved taxpayer access and reduced dependence on physical service channels.

Operational indicators include:

- Accessibility of digital services
- User experience and system usability
- Frequency of digital interactions
- Levels of voluntary compliance

➤ *Hypotheses Development*

Building on the analytical framework, this study formulates four testable hypotheses linking the core institutional dimensions to fiscal system performance. These hypotheses reflect the assumption that fiscal outcomes are shaped by endogenous institutional dynamics.

- H1 – Digital Infrastructure and Fiscal Performance
- H1: The development of digital infrastructure in tax administration systems positively influences fiscal performance, particularly in terms of revenue

- mobilization, processing efficiency, and compliance monitoring.
- H2 – Governance, Ethics, and Compliance
 - H2: Strong governance and ethical frameworks positively influence tax compliance and trust in fiscal systems.
 - H3 – Internal Communicational Flows and Operational Efficiency
 - H3: Efficient internal communicational flows within tax administration systems positively affect operational efficiency, including processing speed, coordination, and consistency of fiscal operations.
 - H4 – External Communication and Taxpayer Compliance
 - H4: Effective external communication and taxpayer interaction systems positively influence voluntary tax compliance and accessibility to fiscal services.

➤ *Conceptual Integration*

Taken together, these hypotheses reflect a systemic perspective in which fiscal performance is not the result of isolated policy interventions but emerges from the interaction between technological, governance, and communicational dimensions.

Digital infrastructure enhances internal communication flows, which improve operational efficiency and compliance monitoring. Governance mechanisms reinforce transparency and trust, while external communication systems strengthen taxpayer engagement and voluntary compliance.

This interaction creates a self-reinforcing institutional system, supporting the concept of fiscal autonomy as an emergent property of interconnected dimensions rather than a function of external policy conditions alone.

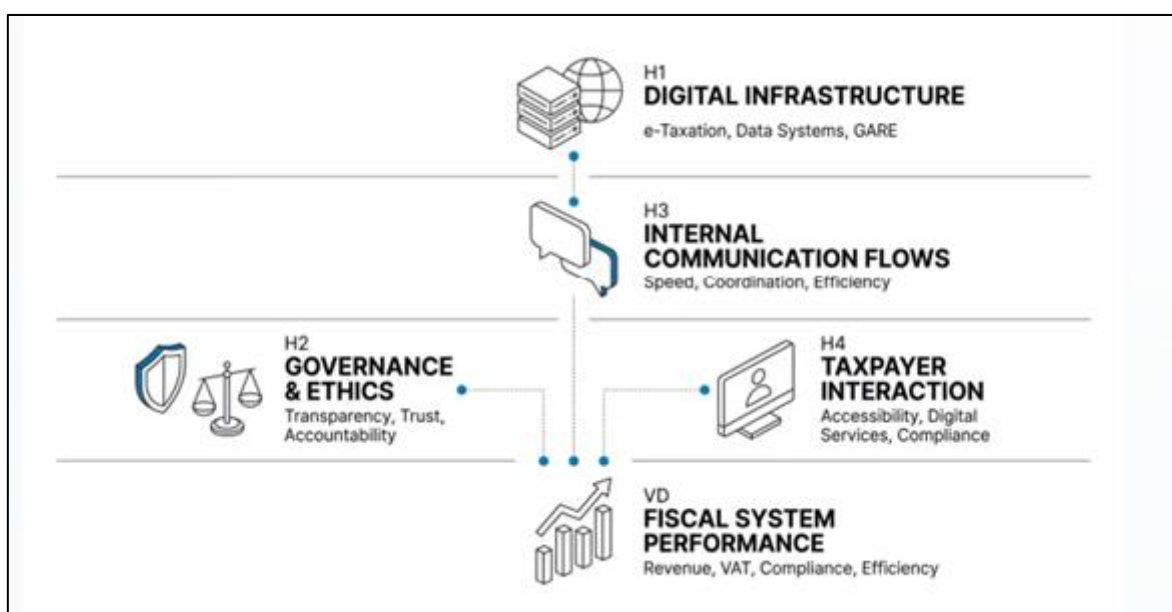


Fig 1. Analytical Model of Fiscal Autonomy

The Figure 1 presents the analytical model with the associated hypotheses (H1–H4). The model specifies the causal relationships between key institutional dimensions and fiscal system performance.

H1 captures the direct effect of digital infrastructure on fiscal performance, while H3 represents the mediating role of internal communicational flows in translating technological capacity into operational efficiency.

Governance and ethics (H2) influence fiscal outcomes by reinforcing transparency, accountability, and institutional trust, while taxpayer interaction systems (H4) affect compliance behaviour and accessibility to fiscal services.

All four hypotheses converge on fiscal system performance. Digital infrastructure drives the system upstream, mediated by internal communication flows, while governance and taxpayer interaction exert direct lateral influence.

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This integrated framework highlights that fiscal performance is not driven by technology alone, it requires ethical governance, effective communication, and citizen-centered service design working in concert.

IV. METHODOLOGY

This study adopts a qualitative case study approach to examine the institutional dynamics of fiscal reform in a developing economy context. The case of Mozambique is selected due to its ongoing process of tax administration modernization and digital transformation, which provides a relevant empirical setting for analysing the emergence of fiscal autonomy.

The case study methodology is particularly suitable for investigating complex institutional phenomena within real-life contexts [13]. It enables an in-depth understanding of how fiscal systems evolve through administrative and technological changes, especially in environments characterized by structural constraints and institutional transformation.

➤ *Research Design*

The research is structured as an exploratory and explanatory case study, combining descriptive analysis with analytical interpretation. This dual approach allows the study to both document fiscal reforms and explain the underlying mechanisms through which institutional and technological changes influence fiscal performance.

According to [14], qualitative research designs are particularly effective when the objective is to understand processes, meanings, and institutional dynamics. In this study, the focus is not only on outcomes but on the interactions between key dimensions of fiscal systems.

The analytical framework developed in Section 3 guides the research design, linking digital infrastructure, governance and ethics, internal communicational flows, and external communication to fiscal outcomes.

➤ *Data Sources*

The study draws on multiple sources of qualitative and institutional data, ensuring depth and contextual richness. These include:

- Policy documents and reform strategies related to tax administration modernization
- Institutional reports and administrative records from the Autoridade Tributária de Moçambique
- Documentation of digital systems such as e-Taxation, e-Declaração, and integrated revenue platforms
- International reports from organizations such as the International Monetary Fund, World Bank, and OECD

This multi-source approach allows for a comprehensive understanding of both formal policy frameworks and operational practices.

➤ *Analytical Strategy*

The analysis follows a structured interpretative approach, guided by the analytical framework and corresponding hypotheses (H1–H4). Each dimension of the model is examined in relation to observable administrative trends and institutional practices. This approach is consistent with qualitative analytical strategies that seek to identify patterns, relationships, and mechanisms within complex systems [15].

The analysis proceeds by:

- Mapping institutional reforms to each analytical dimension
- Identifying patterns in administrative performance (e.g., revenue trends, compliance behaviour, efficiency gains)
- Interpreting the relationships between institutional changes and fiscal outcomes

This allows the study to move beyond description and provide analytical insights into how fiscal systems generate endogenous dynamics.

➤ *Triangulation and Validity*

To enhance the robustness and credibility of the findings, the study adopts a triangulation strategy. Triangulation involves the use of multiple data sources and perspectives to validate results and reduce potential bias [16].

In this study, triangulation is achieved through:

- Cross-analysis of institutional documents and administrative evidence
- Comparison with international reports and benchmarks
- Alignment between empirical observations and theoretical expectations

According to [17], triangulation enhances both the credibility and internal validity of qualitative research by providing converging lines of evidence.

The consistency observed across multiple sources strengthens the reliability of the study's conclusions.

➤ *Limitations*

Despite its analytical strengths, this study has limitations. The reliance on qualitative and institutional data limits the possibility of conducting statistical tests of the proposed hypotheses. Additionally, access to detailed quantitative datasets is constrained by institutional confidentiality.

However, as noted by [13], case study research prioritizes analytical generalization over statistical generalization. The objective of this study is therefore to develop a conceptual and analytical framework for understanding fiscal autonomy rather than to establish universal causal relationships.

➤ *Methodological Contribution*

By combining institutional analysis with a structured analytical framework, this study contributes methodologically to the literature on fiscal economics. It demonstrates how qualitative approaches can be effectively used to analyse complex fiscal systems, particularly in developing contexts where data limitations often constrain quantitative analysis.

V. RESULTS

The empirical evidence derived from fiscal reforms implemented by the Mozambique Revenue Authority reveals consistent improvements across key dimensions of tax administration performance. These results are analysed in relation to the four dimensions of the analytical framework and the corresponding hypotheses (H1–H4).

➤ *Digital Infrastructure and Fiscal Performance (H1)*

The introduction and expansion of digital systems, such as e-Taxation, e-Declaração, and electronic payment

mechanisms (GARE), have significantly enhanced the operational capacity of the tax administration.

Observed improvements include:

- Expansion in taxpayer registration through digital platforms
- Increased efficiency in tax declaration processing
- Enhanced traceability of transactions
- Improved integration of fiscal data

These developments indicate that digital infrastructure plays a central role in strengthening revenue mobilization and administrative efficiency. The evidence supports **H1**, suggesting that technological capacity directly influences fiscal performance.

➤ *Governance, Ethics, and Compliance (H2)*

Reforms in governance mechanisms have contributed to improved transparency and accountability within the fiscal system. The increased use of digital platforms has reduced discretionary practices and enhanced the traceability of fiscal operations.

Key observations include:

- Strengthening of audit mechanisms through risk-based approaches
- Reduction of opportunities for revenue leakage
- Improved monitoring and control of tax compliance
- Increased institutional transparency

These changes have contributed to higher levels of taxpayer trust and improved compliance behaviour. The findings provide empirical support for **H2**, highlighting the role of governance and ethical frameworks in shaping fiscal outcomes.

➤ *Internal Communicational Flows and Operational Efficiency (H3)*

The integration of digital systems has significantly improved internal communicational flows within the tax administration. Information now circulates more efficiently across units, reducing delays and enhancing coordination.

Observed effects include:

- Reduction in processing time for tax declarations

- Improved coordination between administrative units
- Greater consistency in operational procedures
- Reduction in bureaucratic bottlenecks

These improvements demonstrate that internal communication processes are a critical determinant of operational efficiency. The evidence supports **H3**, confirming that enhanced communicational flows contribute to improved fiscal system performance.

➤ *External Communication and Taxpayer Interaction (H4)*

The expansion of taxpayer-facing digital platforms has transformed the interaction between the tax administration and citizens. Systems such as the Portal do Contribuinte have improved accessibility and reduced the need for physical interactions.

Key outcomes include:

- Increased accessibility to tax services
- Improved user experience and service delivery
- Higher levels of voluntary compliance
- Reduced transaction costs for taxpayers

These findings support **H4**, indicating that effective external communication and digital interaction systems positively influence taxpayer behaviour and compliance.

➤ *Integrated Results: A Systemic Perspective*

Taken together, the results demonstrate that fiscal performance in Mozambique is not driven by isolated reforms but by the interaction between multiple institutional dimensions.

Digital infrastructure enhances internal communication flows, which improve operational efficiency and compliance monitoring. Governance mechanisms reinforce transparency and trust, while external communication systems strengthen taxpayer engagement.

This interaction creates a self-reinforcing institutional system, where improvements in one dimension amplify the effects of others. As a result, fiscal outcomes emerge from the articulation of technological, organizational, and communicational factors.

Table 1. Key Indicators of Tax Administration Performance in Mozambique

Indicator	Trend	Interpretation	Linked Hypothesis
Tax Revenue	Increasing	Improved mobilization capacity	H1
VAT Collection	Increasing	Stronger compliance systems	H1 / H2
Taxpayer Registration	Increasing	Digital expansion	H1 / H4
Processing Time	Decreasing	Efficiency gains	H3
Audit Effectiveness	Increasing	Risk-based monitoring	H2
Compliance Levels	Increasing	Trust and accessibility	H2 / H4

VI. DISCUSSION

The findings of this study demonstrate that fiscal performance in Mozambique is increasingly shaped by endogenous institutional dynamics rather than solely by macroeconomic or political factors. This supports the central argument that fiscal systems in developing economies are evolving towards forms of institutional autonomy, driven by internal capabilities and systemic interactions.

The empirical results provide consistent support for the proposed hypotheses (H1–H4), reinforcing the relevance of the four-dimensional analytical framework.

➤ *Digital Infrastructure and System Transformation (H1)*

The evidence confirms that digital infrastructure plays a foundational role in shaping fiscal performance. The expansion of systems such as e-Taxation and electronic payment platforms has significantly enhanced efficiency, traceability, and revenue mobilization.

This finding aligns with the [6], which highlights digitalization as a key driver of tax administration effectiveness. However, beyond efficiency gains, the Mozambican case suggests that digital infrastructure actively reconfigures the operational logic of fiscal systems, enabling new forms of control, coordination, and data-driven decision-making.

➤ *Governance, Trust, and Compliance (H2)*

The results also confirm the importance of governance and ethical frameworks in shaping compliance behaviour. Improved transparency, reduced discretion, and enhanced traceability contribute to increased institutional trust and voluntary compliance.

This is consistent with [18], who emphasizes that taxation is closely linked to state legitimacy. The findings suggest that governance mechanisms are not merely regulatory tools but central components of fiscal system effectiveness.

➤ *Internal Communicational Flows as a Structural Dimension (H3)*

One of the most significant contributions of this study lies in highlighting the role of internal communicational flows. The results show that improved coordination, faster processing, and reduced bureaucratic delays are key drivers of operational efficiency.

This dimension is often underexplored in fiscal economics but aligns with organizational theory, which views institutions as communication systems. The Mozambican case demonstrates that communication is not a peripheral function but a structural determinant of fiscal performance.

➤ *Taxpayer Interaction and Behavioural Dynamics (H4)*

The findings further indicate that external communication and taxpayer interaction systems play a crucial role in shaping compliance. Increased accessibility,

improved user experience, and reduced transaction costs contribute to higher levels of voluntary compliance.

This supports behavioural approaches to taxation [9], which emphasize the importance of trust, fairness, and service quality. In this sense, fiscal systems operate not only through enforcement but also through relational and communicational mechanisms.

➤ *Fiscal Autonomy as an Emergent System*

Taken together, the results confirm that fiscal performance is not determined by isolated variables but emerges from the interaction between digital infrastructure, governance mechanisms, internal communication flows, and taxpayer interaction systems.

These dimensions form a self-reinforcing institutional system, where improvements in one area amplify effects in others. Digital infrastructure enhances communication flows; governance mechanisms reinforce trust; and taxpayer interaction systems strengthen compliance. This systemic interaction generates endogenous dynamics that shape fiscal outcomes.

This perspective challenges the traditional view of fiscal economics as a dependent domain and supports its reconceptualization as a semi-autonomous institutional system.

➤ *Implications for Theory and Practice*

From a theoretical perspective, this study contributes to the literature by integrating institutional, technological, and communicational dimensions into a unified analytical framework. It extends existing approaches by emphasizing the systemic nature of fiscal performance.

From a policy perspective, the findings highlight that improving fiscal outcomes requires more than policy reform. It requires investment in:

- Digital infrastructure
- Institutional governance
- Organizational communication systems
- Citizen-oriented service delivery

For developing economies, this implies that fiscal capacity is fundamentally linked to institutional design and technological integration.

VII. CONCLUSION

The Mozambican case illustrates that fiscal transformation is not merely the result of policy reform but a systemic process driven by the interaction between institutional capacity, technological infrastructure, governance mechanisms, and communication dynamics. The evidence presented in this study demonstrates that fiscal performance increasingly depends on how these dimensions are articulated within the tax administration system.

By integrating digital infrastructure, governance and ethics, internal communicational flows, and taxpayer interaction systems into a unified analytical framework, this study shows that fiscal outcomes emerge from endogenous institutional dynamics rather than solely from external macroeconomic or political conditions. In this sense, fiscal systems are not passive instruments of policy implementation but active and evolving institutional structures.

These findings support the reconceptualization of fiscal economics as a semi-autonomous institutional domain, particularly in developing economies. This perspective challenges traditional approaches that treat fiscal systems as dependent variables and highlights the importance of internal system capabilities in shaping revenue mobilization and compliance outcomes.

From a theoretical standpoint, the study contributes to the literature by proposing a systemic and integrative framework that bridges fiscal economics, institutional theory, and digital governance. It also introduces communication processes as a structural dimension of fiscal performance, an aspect that remains underexplored in existing research.

From a policy perspective, the findings suggest that improving fiscal performance requires more than adjustments in tax policy. It requires sustained investment in administrative capacity, digital transformation, governance frameworks, and citizen-oriented service delivery. In developing contexts, these elements are critical for building resilient and effective fiscal systems.

Finally, this study opens avenues for future research, particularly in testing the proposed model using quantitative data and comparative analysis across countries. Further research could also explore the role of digital governance and communication dynamics in shaping fiscal behaviour in different institutional contexts.

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