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Effect of Corruption and Governance on Tax Revenue in Mogadishu, Somalia

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Abstract

Tax revenue has become vital for any government to smooth its operation. Therefore, this study attempted to investigate the effects of corruption and governance on tax revenue in Mogadishu. The study used primary data through a questionnaire as the main data collection instrument. Three hundred and ninety-nine (399) questionnaires were distributed to business owners, managers, finance managers/chief accountants, and tax advisors/consultants. The data were analyzed using SPSS software version 20 for descriptive statistics correlation and multiple regression to establish the relationship between independent and dependent variables. The study found that factors like a regulatory burden and lack of political stability play a significant role in the tax revenue of the public sector entities. Moreover, the study revealed that government effectiveness was negatively correlated with tax revenue. The study recommends upgrading tax officers' knowledge of various accounting software programs utilized by taxpayers as this chasm aids illegal traffickers in evading taxes. Finally, the tax office should provide speedy service to consumers regarding tax declaration and payment.

Keywords: Tax revenue, Corruption, Governance, Mogadishu, Somalia.

1.0 Introduction

In recent years, tax revenue mobilization has gained a prominent position in the policy debate. Multilateral and bilateral donor agencies have gradually recognized the central role of taxation in ensuring sustainability and ownership, among other things, in the development process. Tax reform is problematic because it requires decreases in the tax rate and base-broadening adjustments. There is a theoretical assumption that such reforms can, in the long term, increase the overall size of the economy. However, there is significant uncertainty about the effect and extent of the impact (William G. Gale 2014). One fact that often escapes unnoticed is that expanding the tax base by reducing or removing tax expenses increases the effective tax rate faced by individuals and companies and would thus work in the opposite direction to rate cuts in that regard. However, the added advantage of base-broadening is the reallocation of capital from sectors that are already tax-preferred to industries with the highest taxation level. (William and Andrew, 2014). Corruption has invaded broad areas of society and the economy, having a substantial impact on economic and social growth. Corruption is a dynamic social phenomenon, and multifaceted motives to participate in corrupt activity result from micro and macro-level experiences (Bicchieri and Ganegonda, 2016).

The consequence of collaborative social-political models of governance is governance. Good governance can blur or obliterate the State and civil society (Rosenau, 1992). AsTjen (2017) argued the relationship between tax and corruption is complicated. It is also vital, and this is no more the case than in the role a revenue authority plays in its tax system administration. First, corruption can affect tax, and it has revenue relationships. Corruption is a problem that no country is resistant to. It has been a well-known fact that the classical view of corruption does not extend exclusively to less developed countries (Enste, Dominik, Christina Heldman 2017). There is no concept of corruption that is single and transparent. This is due to the fact that there is corruption in multiple ways involving different respondents. The best-known type is bribes paid to public officials by private individuals or firms. However, if corruption in a country is already institutionalized, it might also occur within the civil service. Two variants are available, which are the "bottom-up"- and the "top-down"-corruption (Rose-Ackerman, 1999).

Similarly, Epaphra and Massawe (2017) examined the impact of institutional variables (corruption and governance), structural variables (per capita income, trade openness, inflation, and the share of agriculture in GDP), and policy variables (tax rate and tariff rate) on total tax revenues, direct taxes, and indirect taxes using a panel data set for 30 African countries spanning 199 years. According to the research, corruption and governance are two significant predictors of tax revenue in Africa. Although corruption has a significant negative influence on tax revenue, effective governance, as measured by government efficiency, regulatory coherence, the rule of law, and voice and accountability, tend to improve tax revenue generation, particularly indirect taxes. In addition, he added that higher institutional ability and lower corruption increase the generation of tax revenue in the economy.

However, Somalia's tax scheme has a poor collection capacity and has difficulty handling the tax base (World Bank 2015). Low and unpredictable domestic revenue continues to under threaten the provision of public goods and services (Isak 2018; Hassan 2016). Furthermore, in Somalia, taxation rarely provides services to the country's population (Rift Valley Institute Briefing Paper 2020). As a result, public trust in the tax system is poor. Somalia's revenue-generating authorities are caught in a vicious spiral (Bashir, Abdurrahman, Hannah, and Stogdon2020). Citizens are hesitant to pay a tax, implying that tax collection yields minimal revenue. As a result, the government's ability to deliver services that foster trust and goodwill among citizens is hindered (Rift Valley Institute (RVI), 2020). According to some research, corruption and governance are the key obstacles to tax revenue collection in Somalia (Hassan and Tellander 2016; Kaunain 2017; Isak 2018).

Somalia is one of the world's most prominent and longest-running failed states. Somalia faces many of the extensive corruption issues that plague conflict-torn countries, which are compounded by the lack of a stable and effective central government, a lack of resources and administrative power, poor leadership systems, and a restricted ability to pay public officials (Legacy Centre for Peace and Transparency 2016). For example, government institutions are weak and have insufficient capacity to meet the goals of revenue administration and governance due to a lack of reform funding capability, low staff skills, and manual operations. Furthermore, Somalia's most severe domestic revenue mobilization challenges are insufficient administrative capability, insecurity, political uncertainty, an incomplete transition to federalism, legislative and compliance barriers, and other customs-related issues (Isak 2018; Micah, Ebere 2012). As a result, the Somali government lost just 2.7 percent of GDP in 2016. It remains inferior, as it was flat and reversed the growth of previous years, making it difficult for the government to provide services (the Federal Republic of Somalia, 2017).

2.0 Literature Review

A tax system's prominent role is to raise adequate revenue to fund the essential costs of public provision. Hence, the revenue generation with more categorically put, the efficiency of a tax system depends on a fairer and less corrupt tax system. It can also lead to a sharp change in government relations (Arif, Khan, & Hussain, 2017). Tax administrations around the world have played a vital role in supporting people and the economy in times of crisis, including by helping to alleviate cash flow issues and reduce enforcement burdens and, in many cases, through partnering with other sections of government to provide support to businesses and citizens, including through grants or loans (Suzuki, 2020).

Corruption has affected the resource in two ways: first, it can alter (mostly) the assessment by private investors of the relative merits of different investments. This influence stems from shifts in the relative prices of goods and services and capital and development factors, including entrepreneurial talent, caused by corruption. Second, corruption can lead to resource misallocation when decisions are made by a corrupt government agency on how public funds will be invested or which private investments will be allowed. (Instituto de Economia, Pontificia Universidad Catolicade Chile).

The nature of governance emphasizes processes that are not focused on recourse to government authority and sanctions; governance for (some) deals with contracting capacity, franchising, and new ways of regulation. In short, what (some) refer to as the new management of the public. Governance, however, is more than a new collection of managerial instruments. It is also about achieving greater productivity in public service production (Peters & Pierre, 1998).

2.1. Determinants of Tax Revenue

Several studies attempt to identify the effect of corruption and governance on tax revenue (Ahmad, Ajaz, Boukbech, Rachid and Bousselhamia, Ezzahid, Elhadj, SAHLE, and WIDNESH). Many determinants have been developed to recognize the factors; the remaining section will discuss the arguments of previous studies.

2.1.1 Voice and External Accountability

In deciding the level of tax effort of developing and transition countries, speech and transparency play an essential role (Richard, Jorge& Benno, 2008). The tax ratio continues to decline if the government's regulation of press freedom and freedom of association increases. Ajaz and Ahmad (2010) believed that lack of voice and transparency harmed government revenue, while good governance improved it significantly.

2.1.2 Political Stability

Policy stability is determined by the degree of taxation. The political stability of Feng (1997) and Bell (2001) is the consequence of a powerful taxation force that cares about people's quality of life. Devereux and Wen (1998) began their research on the relationship between economic growth, government size, and political instability. Some of the findings indicate that the high tax on capital is linked to political uncertainty. Carmignani (2003) discussed models in which many economic variables are influenced by political uncertainty, such as economic development, budget creation, inflation, and monetary policy.

2.1.3 The Effectiveness of Government

Government effectiveness is a matter of concern for governments and the population. Effectiveness is the production quality metric and how well policy achieves the desired goals (Kim and Voorhees, 2011; Osborne and Gaebler, 1992). Effectiveness requires stakeholders' views, making it a relative term to measure. "Government effectiveness includes "the perceptions of public service quality, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the legitimacy of the government's commitment to those policies (Kaufmann et al., 2008). In the management literature, effectiveness requires achieving desired outcomes despite resource constraints. Many World Bank-related scholars have been interested in conceptualizing and evaluating government effectiveness (Kaufmann et al., 1999).

2.1.4 Lack of Regulatory Burden

In modern economies, regulatory interference in markets is a question of vital importance. Control is a fundamental policy instrument that produces incentives and disincentives and has a significant effect on the actions and interactions of people. Control also makes solving complex economic, social, and environmental issues easier. While the level of regulation varies across countries, some degree of regulation is generally agreed to be necessary for a properly functioning society and economy. Regulations, however, have not only advantages but also costs. Economic and social growth can be encouraged through regulatory initiatives and create substantial economic and social costs.

This expense creates problems for businesses forced to invest in much more profitable Katsoulacos, Makri, and Bagheri procedures to comply with regulations (November 2011).

2.2 Research Hypothesis

The study developed the following Hypothesis to clarify among variables

H1: Voice and external accountability is affecting tax revenue collection

H2: Political stability affects tax revenue collection

H3: Government effectiveness affects tax revenue

H4: Lack of regulatory burden is affecting tax revenue

3.0 Research Methodology

The study used a quantitative approach through a questionnaire survey to obtain data related to the impact of corruption and governance on tax income. The study population was retrieved from the Banadir Tax Department (BTD) as the institution that handled a large chunk of data. The study used probability sampling with the random sampling approach to ensure that the data is representative and eliminate bias by providing each taxpayer with an equal chance of being chosen. The total number of registered taxpayers totaled 150,000 and was selected 399 as sample size and distributed to the business owners, managers, finance managers/chief accountants, and tax advisors/consultants.

4.0 Results and Discussions

4.1 Demographic Analysis

In this section, the study discusses the profiles of the respondents of the study. As exhibit a depiction of the gender, age, marital status, qualification, profession, and experience in corruption and governance and tax revenue to certify their applicability to the topic and declare the reliability and validity of the data collected. The respondents were the owner, finance managers/chief accountants, managers, and tax advisors/consultants.

Table 4.1: Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	96	28.5	28.5	28.5
	Male	241	71.5	71.5	100.0
	Total	337	100.0	100.0	

This table (Table 4.1) illustrates the gender distribution in the tax revenue collection in Mogadishu. The result depicted that most of the respondents in this study were male, representing71.5%, while females accounted for 28.5%. This revealed that most people involved in this field were male due to the traditional Somali culture where most females work in more feminine industries such as nursing in the health industry. This explained the gap in the distribution of gender.

Table 4.2: Age of the Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Below 25 years	101	30.0	30.0	30.0
	Between 25 – 30 years	93	27.6	27.6	57.6
	Between 31 – 34 years	30	8.9	8.9	66.5
	between 35 – 40 years	30	8.9	8.9	75.4
	Between 41 – 44 years	48	14.2	14.2	89.6
	Between 45 – 50 years	24	7.1	7.1	96.7
	Over 50 years	11	3.3	3.3	100.0
	Total	337	100.0	100.0	

The table above (Table 4.2) shows that most respondents were young, age 25 and below, representing 30% of the study. This indicates that the job market in Somalia is pioneered by a young workforce that is likely to get a first degree and get an excellent job in the job market. It was then followed by the respondents aged 25- 30 years (27.6%), also very young. More mature ages of 41 – 44 were next, with 14.2% of the respondents. The balance can be sum-up as follows: 31-34 years (8.9%), 35-40 years representing 8.9 % of respondents, 45-50 years with only 7.1% involvement in the study, and finally, the least involvement came from the respondents of the ages of 50 years old and above.

Table 4.3: Marital Status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Single	117	34.7	34.7	34.7
	Married	161	47.8	47.8	82.5
	Divorced	39	11.6	11.6	94.1
	Widow	17	5.0	5.0	99.1
	Separated	3	.9	.9	100.0
	Total	337	100.0	100.0	

The respondents' marital status is shown in the table (Table 4.3), with most respondents being married (47.8%). It then followed by single respondents of 34.7%, and the divorced, widow, and separated are 11.6%, 5%, and 0.9%, respectively.

Table 4.4: Qualification

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Secondary	32	9.5	9.5	9.5
	Diploma	38	11.3	11.3	20.8
	Bachelor	187	55.5	55.5	76.3
	Master	64	19.0	19.0	95.3
	PHD	16	4.7	4.7	100.0
	Total	337	100.0	100.0	

Table 4.4 above shows that most respondents (187 @ 55.5%) were university graduates, and 64 (19%) respondents have master's degrees. 38 (11.3%) respondents were diploma holders, and 32 (9.5%) respondents were at school until secondary. Finally,16 (4.7%) respondents are at their highest qualification with a Ph.D. It shows that the respondents' level of education was educated, representing 90.5% in combination of graduates, postgraduates, and diplomas.

Table 4.5: Profession:

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Owner	87	25.8	25.8	25.8
	Finance Manager/ chief accountants	112	33.2	33.2	59.1
	Manager	92	27.3	27.3	86.4
	Tax advisors/consultants/	46	13.6	13.6	100.0
	Total	337	100.0	100.0	

The job status of the 337 respondents was summarized in table 4.5. The study revealed that 112 respondents were Finance managers/chief accountants, representing 33.2%, while 92 (27.3%) were managers. In addition, owners and tax advisors/consultants represent 25.8% and 13.6%, respectively.

Table 4.6: Working experience in current company

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	84	24.9	24.9	24.9
	2	81	24.0	24.0	49.0
	3	118	35.0	35.0	84.0
	4	52	15.4	15.4	99.4
	5	2	.6	.6	100.0
	Total	337	100.0	100.0	

The overall work experience of the 337 respondents in this study is shown in the above table (Table 4.6). Most respondents (118 @ 35%) had more than 4 - 10 years of experience. At the same time, 84 (24. %)are one year or fewer years of experience. Followed by 81 (24%) are more than one year to 4 years of experience, and finally, 54 (16.1%) respondents have over ten years of experience.

4.2 The Relationship Between Corruption, Governance, and Tax Revenue

The Pearson Correlation matrix shows the direction, significance, and strength of the bivariate associations between the variables in the study. Table 4.7 shows the relationship between tax revenue (dependent variable) and the four variables (independent variables).

Table 4.7: correlation

Variables	Tax revenue	Voice and Accountability	Regulatory burden	Lack of political stability	Government effectiveness
Tax revenue	1				
Voice and Accountability	.513	1			
Regulatory burden	.452	.861	1		
Lack of political stability	.645	.682	.454	1	
Government effectiveness	.557	.563	.731	.492	1

Correlation is significant at the 0.01 level.

The above table shows the results of the Pearson correlation relating to voice and accountability, Regulatory burden, lack of political stability and government effectiveness, and tax revenue. The results presented a significant moderate correlation at 0.01 levels with a coefficient of 0.513, 0.452, 0.645, and 0.557, respectively, with tax revenue. The coefficients were moderately positive, which indicated the degree of agreement between variables at a significant level of 0.000.

4.3 Results from the Regression

This section has discussed the effects of corruption and governance on tax revenue as presented in Model Specification. The model was based on voice and accountability, regulatory burden, political stability, and governance effectiveness. In addition, a multiple regression analysis was performed to determine the effects of corruption and governance on tax revenue retrieved from Banadir markets such as Bakaro, Suqbacad, and a few other markets.

To develop a model, it is crucial to illustrate the measurement of a dependent variable (tax revenue). The independent variables will be measured

$$\boldsymbol{TR} = a + \beta_1(Externalaccountibility) + \beta_2(PoiticalStability + \beta X_3(Regulatoryburden) + \beta_4(Governmenteffectiveness)$$

Where: $\alpha$is constant β is equal coefficient of the independent variable value.

Table 4.8: Model Summary

Model Summary

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.777[a]	.604	.599	2.21033

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2474.475	4	618.619	126.622	.000[b]
	Residual	1622.006	332	4.886		
	Total	4096.481	336			

The above table 4.8 illustrates the prediction of the tax revenue's multiple regressions (model) as dependent and independent variables for corruption and governance. Regarding the significance of this model (Unadjusted R-Squared), 60.4% which shows that the changes in the independent variables explain 60.4% of the changes in the dependent variable as the combination of voice and accountability, regulatory burden, lack of political stability, and government effectiveness 60.4% changes of the tax revenue. The remaining 39% of changes might be explained by unknown factors not incorporated in the model. Furthermore, table 15shows that the overall model's result is statistically significant, with an estimated p-value of 0.000. Hence, the model implies that four independent explanatory factors can establish the relationship between the dependent and independent variables. The study argued that the overall regression model was significant, F (126.622) = 126, p<.000, R2 = 604%.

Hence, as the table depicts, these variables were generally insignificant explanatory factors for the tax revenue.

Table 4.9: Regression

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant	1.069	.645		1.658	.098	-.199	2.338
	RBR	.199	.032	.243	6.192	.000	.136	.263
	PS	.483	.030	.676	16.112	.000	.424	.542
	VA	-.049	.029	-.065	-1.711	.088	-.106	.007
	GEF	.007	.031	.009	.217	.88	-.055	.068

Table 4.9 above illustrates the values of the coefficients of the independent variables. The first two independent factors: Regulatory burden and lack of political stability, were positively correlated and significantly affected tax revenue as showed (coefficient values = 0.199, p values= 0.000, coefficient=0.483, p values= 0.000) at 5% significance level. The third variable, voice, and accountability, were also positively correlated and statistically insignificant as it generated a coefficient of-0.049, p values= 0.088. Conversely, the last variable, government effectiveness, was negatively correlated and statistically insignificant as it generated its coefficient of 0.007, p values= 0.828.

4.4 Conclusion

The purpose of the study was to find out respondents- owners, managers, finance managers/chief accountants, and tax advisors/consultants the perception of the effects of corruption and government on tax revenue in Mogadishu by using a questionnaire. The study's first objective was to determine the importance of good governance on tax revenue in Mogadishu. At the same time, the second research objective was to examine the effect of corruption on tax revenue in Mogadishu. Finally, the study evaluated the relationship between voice and accountability, regulatory burden, political instability, and governance effectiveness of tax revenue in Mogadishu. The study utilized descriptive, correlation, and regression analysis to accomplish research objectives.

The study data was retrieved from the Banadir Tax Department (BTD), the institution that provided a large chunk of data used for this research. It is the only institution with relevant and complete data on the taxpayers that the study proposed study. As a result, the study's population was the number of taxpayers whose tax matters are managed by BTD and eligible to file their tax returns directly with this department. Taxpayers were divided into three categories by the BTD; Markets Tax department, Real Estate Tax departments, and Highway Tax departments, and each of them has its administration.

The markets Tax department is a department that was assigned to administrate tax affairs in Banadir markets such as Bakaro market, Suqbacad market, and other markets. The study selected the Markets Tax department (MTD). The study chose this category rather than the rest as the study strongly believed that correct information could be gleaned from these categories. Every taxpayer was asked questions related tors: regulatory burden, political instability, voice and accountability, and government effectiveness, which were thought to affect tax revenue collections.

The results show that regulatory burdens and political instability related to tax revenue significantly compared to other factors or independent variables. The study looks at how voice and accountability relate to tax revenue collections, which had a moderate impact on tax revenue. While another independent variable, government effectiveness, is insignificant, and there was no relationship that the study obtained from this study.

4.5 Recommendations

This study aimed to determine the impact of corruption and governance on tax revenue in Mogadishu. The study attempted to propose the following recommendations to alleviate the tax office's assessment and collection issues in light of the findings.

- ✓ The handbook's time requirements for tax assessment and collection compliance should be modified to accommodate different decision-making circumstances.
- ✓ Upgrade tax officers' knowledge of various accounting software programs utilized by taxpayers because this chasm aids illegal traffickers in evading taxes. In addition, the tax office should focus on providing speedy service to consumers regarding tax declaration and payment.
- ✓ To reduce bribery, the tax office should transparently enforce the penalties. In addition, there should be extensive use and application of computerization to ensure that sufficient data is available.
- ✓ As a result, since the inability to apply tax rules and regulations to non-compliance merchants encourages compliant taxpayers to be disobedient, the tax office should focus on enforcement. Unfortunately, this will increase tax administration costs and, as a result, reduce the amount of revenue collected.

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