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C O N T E N T S

Quality of Governance and Tax Revenue Generation in West Africa: A Political Process Theory Perspective

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ABSTRACT

This article examined governance quality indicators such as control of corruption, political stability, voice and accountability and GDP per capita growth on tax revenue generation. This study conducted a panel analysis on all the variables from 15 West African countries between 2009 -2018. The pull result indicated significant and positive relationship with control of corruption, political stability and tax revenue generation. Regulatory quality typified a negative and insignificant relationship; depicting the weak nature of regulatory structures towards revenue mobilization in the West African region. This study suggests digitalization of the tax system, formidable regional economic integration against illicit outflows and improvement of governance culture in order to drive tax compliance and revenue mobilization. Future research should consider the relationship between tax revenue generation and variables such as tax payers' confidence and tax system digitalization.

Keywords*: quality of governance; tax revenue generation; GDP per capita growth; illicit financial leakages, tax system digitalization, regional economic integration, West Africa, political process theory, tax compliance.*

INTRODUCTION

Taxation is inevitable for any government irrespective of political affiliations. Tax revenue is a stable and most preferred source of revenue for governments globally including West African countries; whose economies are frequently ravaged by political and financial instability (Okafor, 2017; Nurudeen, Abd Karim & Aziz, 2015; Marc, Verjee & Mogaka, 2015). Mobilization of revenue via effective tax policies is imperative for West Africa countries to finance justifiable public expenditures necessary for growth and development of the region. However, most West African countries find it challenging to mobilise domestic revenue through taxes due to the presence of a large informal sector; weak tax administrative institutions, poor governance and over dependence on oil revenue (Anderson & Volha, 2019; Alabede & Onanuga, 2018).

The West African region has been described as the riskiest region in Sub- Sahara Africa with a low level of financial development indicators and socioeconomic commitments (Ehigiamusoe, Lean & Lee, 2019; Okafor, 2017). Approximately two-third of the projected $50bn lost yearly in Africa to illicit financial leakages accrued from West Africa accounts (Ayodeji, 2018; Mbeki, 2015). This was largely due to tax abuse and high-level corruption; amidst the weak political will to mobilise tax revenue. In comparison with other African countries, Mbeki (2015) reported that this lost was high for West African countries, accounting for 38%; North Africa accounted for 28%; while East and Central accounted for 10% each. This illegal outflow accounted for an average of US$29 billion yearly representing 5.7% of GDP; a percentage that is above the global leakage of 4% GDP (Nellemann, Stock & Shaw, 2018; Sharman, 2017). Owing to this shortfall, revenue from taxes and domestic savings continue to underperform. This fell flat of expectations and below 24% of the OECD economies (Coulibaly & Gandhi, 2018).

Furthermore, statistics from the World Economic outlook (2018) revealed that average growth in West African GDP remained at 0.5 percent till the year 2016. Subsequently, GDP growth was however not impressive as compared to other developing countries within the African sub- region of the continent (estimated GDP growth for West

Africa in 2017 and 2018 was 2.7 and 3.3 percent respectively). Rise in public debt, double digit inflation, budget deficit, exchange rate depreciations were features of West African economies (World situation prospect, 2019; African economic outlook, 2018; Marc et al., 2015).

A major driver out of these economic and social menaces is to strengthen tax revenue generating capability. The revenue generating capability of any tax system is precipitated on the qualities of governance. Poor governance quality subjects' resources' mobilization efforts of the government to difficulty. Hence, effective revenue mobilization can only be achieved if the tax system is dynamic (Koatsa & Nchake, 2017). Strengthening the governance mechanism and efficiency in revenue mobilization of the West African countries by improving on accountability, transparency, political stability, regulatory quality and corruption control will improve tax capacity (Coulibaly & Gandhi, 2018). It is therefore imperative to encourage tax compliance by improving revenue generation internally, especially as the region is often challenged by shock from external financing.

From a theoretical standpoint, this article reviewed tax revenue as an outcome of productive interactions between governance and economic dynamism. The review of the quality of governance constitutes an impetus for the needed revenue generation in this research. In this regard, good governance may not only bring about a good tax system, but also increases state legitimacy, tax compliance and effectiveness (Gangl & Torgler, 2020; Gangl, Hofmann & Kirchler, 2015). Quality of governance is defined in this research with regard to governance indicators as stated in the World governance indicators (WGI). Specifically, this article seeks to examine the influence of such governance indicators- political stability, quality of regulatory institutions, corruption control, accountability and transparency on the magnitude of tax revenue collection. Hence, the pertinent question addressed in this study is what effect do quality of governance indicators have on tax revenue generation?

LITERATURE REVIEW

West African countries, State Formation and Tax Capacity

The role of government in economic activities of West African countries is increasingly demanding. In the last few decades, this region changed significantly with regard to the social, economic and political institutions. However, the economic changes did not transcend to the expected development. This can be traced to significant dependent of the region on foreign aid, resource rents and non-tax revenues; making the region more volatile and unpredictable (OECD, 2016). The growing interest on tax revenue generation and nature of state formation around the globe depicts that tax revenue growth is significant in ensuring stability. Akitoby, et al. (2019, p.1) emphasized that improving tax revenue mobilization is fundamental for creating "fiscal space to fund public investment and deliver public services". In addition, Carnahan (2015) noted that the relationship between revenue generation and nature of governance is beyond funding; but useful in establishing the citizens/ state relationship that enhances state legitimacy and tax payers' compliance. The well-established relationship between government and tax payers increases tax capacity and domestic revenue mobilization. In this regard, developing countries should enhance governance capabilities and modernise their tax strategies to enhance quality of tax services and tax revenue (Umar, Derashid & Ibrahim, 2017).

Several studies have considered the fiscal capability of the government in raising revenue for sustainable development in the West African region, but few reportedly show that institutional quality as significant (Morrissey, et al., 2016; Garcia & von Haldenwang, 2016). Arif and Rawat (2018) analysed the effect of corruption and governance on tax revenues using a panel data set of 10 EAGLE nations from 2001-2015. Their result shows that good governance and low level of corruption are vital to increase tax revenues. Invariably, corruption adversely affects tax revenue, while governance has a significant positive effect on tax revenue generation. In a comparative study of the developed and developing countries, a cross country analysis of the effect of institutional qualities and governance was examined on tax to GDP ratio by Hussain and Ilahi (2016) from 2009 to 2013. Their result shows that institutional qualities impacted positively on tax to GDP ratio. Variance in the tax to GPD occurrence shows that tax revenue generation

in developed countries' is nine times higher than developing countries. However, the relationship between governance indicators and tax revenue generated a mixed result in a Southeast Asian analysis (Syadullah & Wibowo, 2015). According to Syadullah and Wibowo (2015) analysis, control of corruption, political stability voice and accountability variables showed significant negative effects on tax to GDP ratio. The regulatory quality and rule of law variables had a positive effect on tax to GDP ratio; while government effectiveness had no effect on the tax to GDP ratio.

Several regional integrations have been proposed in West Africa given their economic peculiarities. A major landmark achievement in recent times is the proposed common currency in the sub region. To achieve this, tax revenue to GDP in each member country is expected to be equal or greater than 15 percent (IMF, 2015; Akitoby et al., 2019). Given this major stride, the Political Process Theory (PPT) stood the stage when reviewing the literature on such public policy. In several international movements, the PPT was deployed to study large scale border activities with similar ideologies, structures and support systems (Christopher & Paul, 2018; Pang, 2018). The PPT focusses on interactive framework between the political structures and economic institutions (Christopher & Paul, 2018; Tremblay, et al*, 2017). Anindya and Ömer (2016, p. 127) stated the PPT "as a type of political movement is traced to the availability of political opportunities". Such opportunities evolve when governance qualities are enhanced. Other major components identified in the PPT that determine the success or failure of a particular public policy in a social movement include; mobilization structures and framing processes (Howlett, McConnell & Perl, 2014;* Bracey, 2016).This study proposes that tax payers should be engaged in public governance. Bustos, Pomeranz, Vila-Belda and Zucman (2019) stress that freedom of expression and participation in governance influences tax compliance. Thus, for government to achieve revenue growth, accountability, transparency and freedom of expression are of importance to her social movement (Christopher & Paul, 2018; Bracey, 2016). The goal of this article is to review the political strength of the governments and their social networks with taxpayers in enhancing revenue generation. Figure 1 shows the relationships between the elements of the political process.
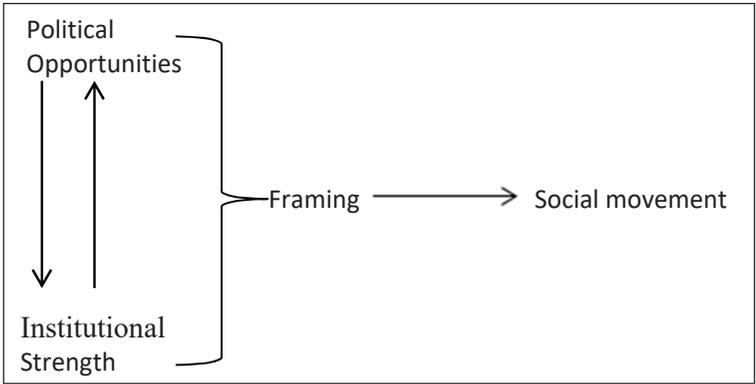
Figure 1: Relationship between political process elements
Source: Adapted from Zhang (2018)

The relationship between political opportunities and institutional strength are mutual. Political opportunities shape the strength of governance institutions. Effectiveness of governance institutions reinforces tax payers' confidence and compliance; invariably, efficiency in revenue generation. This relationship constitutes an important aspect in the movement of all states in this region (Zhang, 2018). Based on the above discussion, three hypotheses were developed and are stated below:

H_1: Control of corruption is positively associated with tax revenue generation.
H_2: Political stability is positively associated with tax revenue generation.
H_3: Voice and accountability is positively associated with tax revenue generation.

METHODOLOGY

The units of study are all countries in West Africa. The population of this study from which the sample was selected is 15 countries. A census sampling technique aimed at studying every unit of the population was adopted. Secondary data was obtained from the World Bank data base to access a high quality dataset that allows for greater validity. This study used panel data with both cross-sectional and a time series element. The panel data was used to trail individual trajectories over the period of ten (10) years (2009-2018) for fifteen (15) West African countries. This period was considered

sufficient to track records of recurrent revenue. The data analysis tool used in this study is STATA. STATA was considered for this study because it is efficient and allows for more data pattern to be examined.

Model Specification

The impact of governance quality on tax revenue productivity in West Africa was analysed using panel data analysis. This study adapted the models of Kate and Milionis (2019), McNabb (2018), Zirgulis and Šarapovas (2017) Hussain and Ilahi (2016) and Federici and Parisi (2015). This model considered these indexes not previously studied in the West African context. These variables are key determinants of tax revenue generation in the developed and emerging economies; which could enhance economic growth. The modified model shows the relationship between variables as follows:

$$TRG = f(QG) \qquad \qquad \qquad …3.1$$
$$QG = f(PSAV, RQ, COC, VA) \qquad \qquad …3.2$$

However, the functional forms as stated in equations 4.1 and 4.2 can be represented in a linear relationship in 4.3

$$TRG_{it} = \alpha_1 + \beta_1 PSAV_{it} + \beta_2 RQ_{it} + \beta_3 COC_{it} + \beta_4 VA_{it} + \beta_5 GDPPCG_{it} + \varepsilon_{it} \qquad ....3.3$$

where:

QG_{it}	=	Quality of governance of country i at time t.
TRG_{it}	=	Tax revenue generation of the sampled country i at time t. this is measured by tax revenue as a percentage of GDP
$PSAV_{it}$	=	Political Stability& Absence of Violence for country i at time t.
RQ_{it}	=	Regulatory quality of country i at time t.
COC_{it}	=	Control of corruption of country i at time t.
VA_{it}	=	Voice & Accountability
$GDPPCG_{it}$	=	GDP per capita growth,
ε_{it}	=	error term
α	=	constant
β	=	coefficients

The variables used in equation 3.3 above are the key components of quality of governance. These variables are all relevant public values that are effective in contesting several developmental challenges confronting the West African region. A control variable (GDP per capita growth) was introduced to minimise bias and spurious relationship between the independent variables and dependent variable; thereby producing more reliable casual inferences. The relationships between the variables are demonstrated in Figure 3 below;
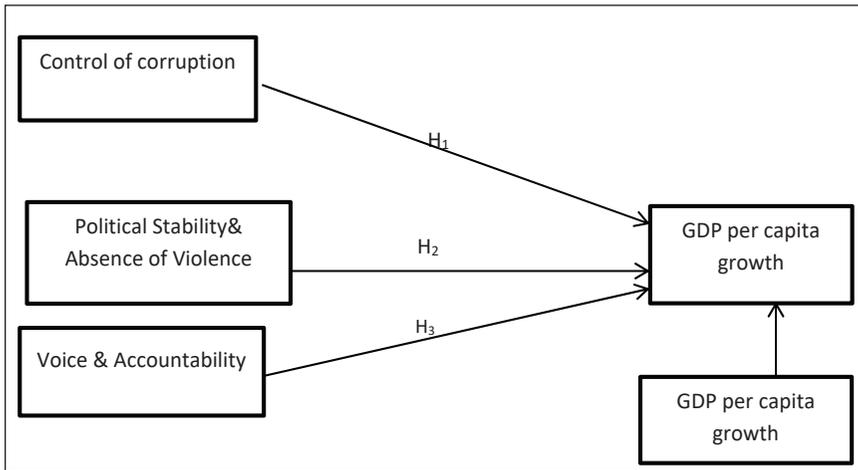
Figure 3: Research Framework

EMPIRICAL RESULTS AND DISCUSSION

This section presents the empirical results and discussion of findings based on the analysis. The result shows that relationship between quality of governance and tax revenue is significantly positive. Several related review in support of this relationship are Andersson and Lazuka (2019); Coulibaly and Gandhi, (2018); Andersson (2015). There are three (3) tables presented for discussion in this study. In Table 1, the descriptive statistics are presented to provide information about the variables and pinpoint their possible relationship. The correlation matrix is presented in Table 2. Table 3 presents report on the Panel Data Regression Estimation of Tax Revenue Generation and Governance Quality.

Table 1: Descriptive Statistics

	Obs.	Mean	SD	Min.	Max.
COC	150	0.2567	0.2047	0.0000	0.7500
PSAV	150	0.4777	0.1581	0.1500	0.7500
RQ	150	0.4233	0.0941	0.2000	0.6500
VA	150	0.4010	0.1349	0.1670	0.7660
GDPPCG	150	1.9006	3.8666	-22.3123	18.0531
TAXR	137	19.1465	5.0224	5.5508	31.8096

The descriptive statistics in Table 1 shows some of the statistical features of the examined variables. Given the period 2009 to 2018, control of corruption averaged at 25.67%, political stability and absence of violence for the period averaged at 47.77% in this region, regulatory quality stood at 42.33%. Voice & accountability was on an average of 40.10%. The GDP per capita growth averaged at 1.9% in the region. The average tax revenue for the region approximates 19.15%. This percentage is higher than the weighted average tax to GDP ratio of 17 % for Africa in general but below the 20 % minimum threshold (Akitoby et al., 2019). Liberia accounted 31% of the tax revenue in the year 2016; this value is greater than the mean value. While the minimum tax revenue value of 5.55% was reported in Nigeria in the year 2016. These results might not be unexpected. The amendment to the Liberian tax revenue code in 2016 accounted for the tax revenue growth. The good and service tax increased from 7% to 10 %. The rate for telecommunication services stood at 15%. More so, exercise tax on mobile telephone usage was introduced at 1% per minute and imported beverages rose to 20% from previous rate of 10% (UNDP, 2017). However, Nigeria, accounting for the least tax to GDP ratio in the region was justified. The tax revenue was at its lowest in Nigeria due to several factors; ranging from external shock from dwindling oil revenue, large informal sector, political instability and security threats. Tax revenue performance is therefore heavily affected by exchange rate shocks, terms of trade and flow of investment (Morrissey, et al, 2016).

Table 2: Correlation Matrix

	COC	PSAV	RQ	VA	GDPPCG	TAXR
COC	1.0000					
PSAV	0.5024	1.0000				
RQ	0.1643	0.3500	1.0000			
VA	0.6927	0.6496	0.2226	1.0000		
GDPPCG	-0.0917	0.0297	-0.0150	0.0101	1.0000	
TAXR	0.3684	0.2334	0.4770	0.3476	-0.0266	1.0000

The correlation matrix in Table 2 shows that all variables were positively correlated with tax revenue except GDP per capita growth which exhibits a negative correlation. More so, GDP per capita growth shows a negative correlation with control of corruption and regulatory quality. Most of the West African countries were ranked low in the corruption perception index. Corruption control seemed more of a 'cosmetic media publicity' in the region. Most of the corrupt officials have directed or directing the affairs of the government (Onwujekwe et al., 2019; Badet, et al., 2016). The result on control of corruption and GDP per capital growth relationship as demonstrated in this analysis can be best understood by considering the assertion of Badet et al. (2016) that;

> *"skeptics still argue that progress has been modest and slow at best or that they have failed in reducing venality in the public sector. Various perception reports show that most people believe that corruption is more entrenched and deep-seated despite the existence of these institutions. Whilst most countries claim to have put in place improved anti-corruption systems, the paradox is that corruption seems to be becoming more endemic".*

Table 3: Panel Data Regression Estimation
of Tax Revenue Generation and Governance Quality

Dependent Variable: Tax Revenue Generation

Variables	POOL model	REM model	FEM model	REM model (Robust)
Control of Corruption	6.2657** (2.4647)	-2.6659 (2.0450)	-3.7226* (2.1129)	-2.7789 (1.8970)
Political Stability and Absence of Violence	-5.4378* (3.1053)	-6.1224*** (2.3796)	-5.9800** (2.3954)	6.0401** (2.9897)
Regulatory Quality	24.2190*** (4.0549)	-0.8887 (4.6248)	-5.2465 (4.8882)	-0.6661 (6.7173)
Voice and Accountability	6.7511 (4.2182)	24.6832*** (5.9179)	27.8781*** (7.5332)	22.5796*** (4.8760)
GDP per capita Growth	0.0086 (0.0904)	0.0426 (0.0491)	0.0434 (0.0483)	0.2059*** (0.0761)
Constant	7.1406*** (1.8617)	13.1564*** (3.0123)	13.9564*** (3.5972)	13.5076*** (4.0530)
Diagnostic Tests:				
Number of observations	137	137	137	137
R-squares	0.3337	0.0764	0.0415	0.0967
F-test	13.12*** [0.0000]		4.57*** [0.0008]	
Wald X2		20.85*** [0.0009]		47.84*** [0.0000]
Poolability test (POLS vs FEM)	28.44*** [0.0000]			
Breusch-Pagan LM test (POLS vs REM)	205.81*** [0.0000]			
Hausman test (REM vs FEM)		10.06*** [0.0734]		
Multicollinearity (Mean VIF)	1.71			
Wooldrige AR test		8.54*** [0.0112]		

NB: The asterisks ***, **, and * denote the significant levels at 1%, 5%, and 10% respectively. Values in (.) are the standard errors while the values in [.] are the p-values

Table 3 above shows the panel data analysis for the period being studied. The estimation with pool regression analysis shows political stability and absence of violence, control of corruption and regulatory quality were significant at 1%, 5%, and 10% respectively. This implies that all the variables and their coefficients have the expected signs. It must be noted that the pool regression is not without shortcomings. The major drawback with pooled regression is that it reports heterogeneity within each cross sectional unit. This analysis also presents the Random Effect Model (REM), Fixed Effect Model (FEM) and Random Effect Robust Model (RERM). From these results, voice and accountability remain significant at 10% for all the three models. Political Stability and Absence of Violence was also significant at 10% for both the FEM and the RERM. GDP per capita Growth was the only variable that is significant at 10% in the RERM. The whistle blowing policy, citizens' participation in governance, electoral transparency and accountability yielded positive impacts in this region. Thus, expanding the tax base to increase government revenue for developmental purposes met less resistance.

The p-value for the F-test was less than 1%, 5% and 10% significance level. Thus, the data provides substantiated evidence to affirm that relationship between the model and dependent variable is statistically significant. In addition, the Wald Chi square shows that the independent variables specified in this model are significant. The regression model therefore fits the data efficiently. The Hausman test shows a p-value higher than 0.05; thus, the null hypothesis that the random effect is preferred for the analysis should be accepted. The diagnostic test (Wooldrige AR test) shows there is serial autocorrelation. As long as the independent variables are strictly exogenous; the standard errors are not biased, and estimates are more efficient.

The robustness of parameter coefficients was used to explain the relationship between tax revenue and independent variables. Since, pooled regression results are not better than the Random effects and Fixed effects parameter coefficients, the Random Effects Model selected to examine the robustness with The Fixed Effects Model was rejected. Hence, the robustness of the Random Effect Model was preferred for the analysis.

CONCLUSION AND RECOMMENDATIONS

The empirical investigation shows a significant relationship between governance quality and tax revenue generation in fifteen (15) West Africa. The pull effect showed a significant and positive relationship between control of corruption, political stability and tax revenue generation. Regulatory quality exemplified a negative and insignificant relationship all through. This implies that the regulatory structure in the region is weak towards tax revenue mobilization. To this end, the insignificance in the parameters for political stability, regulatory quality and control of corruption accounted for the low revenue generation in this region. This research is consistent with Hussain and Ilahi (2016) in which a positive relationship between institutional qualities and tax to GDP ratio was reported, except for regulatory quality. However, this is not in agreement with Syadullah and Wibowo (2015) in which all governance quality variables showed a negative effect and regulatory quality showed a positive effect. This inverse result shows the differences in socioeconomic distinctiveness between Southeast Asia- a fast emerging economy and the developing West Africa.

In relation to the Political Process Theory, the strength of governance indicators goes a long way to determine government capability in tax revenue generation. Ultimately, with strong and stable revenue from tax, the region can form a formidable social movement possible of unprecedented development. However, this research has identified poor governance as a major challenge that weakened tax revenue mobilization in West Africa. This challenge was rooted to lack of political will and accountability in mobilizing tax revenue in this region. The result, however, signals the failure of political instruments to implement sustainable and strategic policies to drive revenue growth in this region; in spite of abundant revenue opportunities. The political systems that exercise strong executive power over accountability and transparency are likely to have a high degree of tax compliance. Hence, building fiscal capacity to consolidate political institutions and taxpayers' expectations has a long-term effect on revenue generation.

This study contributes to the existing revenue generation literature. The literature has established a relationship between revenue generation, tax base, challenges of revenue generation in developing countries and sub-Saharan countries in particular. None of these studies addressed the influence of governance quality on tax compliance, vis-à-vis increase in tax revenue in the West African region. Distinct from this existing related literature is the emphases on the Political Process Theory in strengthening the regional social movement in the West of Africa. The political process theory as expedited in this research showed that the West African region is endowed with an abundance of resources. These resources provide opportunities for the region to consolidate their strength for economic progress. However, the analysis in this research shows otherwise. The abundance of resources did not transcend to economic income as tax revenue continued to be at its lowest compared with other developing and developed countries across the globe.

This study concludes that West African countries should improve on their regulatory institutions by digitalizing tax process. Tax digitalization will reduce the burden of tax compliance and ease tax service quality. The tax digital structures will be helpful in expanding the tax base and subsequently, revenue from tax. The regional anti-corruption network should be strengthened, and full autonomy should be given to the anti-corruption agency in each member countries. These will build the confidence of taxpayers towards tax compliance vis-taxpayer's in tax revenue. Hence, future research may consider the relationship between tax revenue generation and other variables such as taxpayers' confidence, taxpayers' perception and digitalization of the tax system.

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