

Phd seminar: Fayçal Sawadogo

Published on May 27, 2021 – Updated on May 27, 2021

Date

Le 02 June 2021 De 17:30 à 18:30

Does mobile money services adoption improves tax revenue mobilization in developing countries?

Coauthor : [Abdoul-Akim Wandaogo](https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/abdoul-akim-wandaogo)(<https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/abdoul-akim-wandaogo>)

Discussants : [Isaac Amedanou](https://cerdi.uca.fr/version-francaise/unite/lequipe/yawovi-mawasse-isaac-amedanou)(<https://cerdi.uca.fr/version-francaise/unite/lequipe/yawovi-mawasse-isaac-amedanou>) et [Emilie Caldeira](https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/emilie-caldeira)(<https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/emilie-caldeira>)

ABSTRACT

Mobile money services (MM) have undergone unprecedented development in many developing countries in recent years, offering a large set of payment services and contributing to financial inclusion. Using a propensity score matching methodology and data for 103 developing countries, we study the causal effect of MM P2G's and MPAY's services adoption on respectively direct and indirect tax revenue. We find that the average treatment on the treated (ATT) is positive and significant, meaning that countries that adopted P2G (MPAY) services collect more direct (indirect) tax revenue compared to non-adopters. Considering direct tax revenue composition, we find that the effect of P2G services adoption is positive and significant for both corporate and personal income tax revenue but higher on the latter. For the adoption of MPAY services, we find that the effect is positive and significant on only VAT revenue. The results show that the ATT is positive and significant for low-income and low middle-income countries and countries with a low level of bureaucratic quality, socio-economic conditions, urbanization, and a high level of corruption. The findings highlight the capacity of MM to promote financial inclusion and facilitate transparency and tax compliance in most vulnerable countries, enhancing them to improve their tax revenue collection.

[Read the paper](https://cerdi.uca.fr/medias/fichier/sawadogo-faycal-mobile-money-and-tax-revenue_1622126231934-pdf?ID_FICHE=68639&INLINE=FALSE)(https://cerdi.uca.fr/medias/fichier/sawadogo-faycal-mobile-money-and-tax-revenue_1622126231934-pdf?ID_FICHE=68639&INLINE=FALSE)

For more information on the Cerdi's PhD webinar series, please contact [Sonia Schwartz](https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/sonia-schwartz)(<https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/sonia-schwartz>).



Fayçal Sawadogo(<https://www.linkedin.com/in/fay%C3%A7al-sawadogo-23a25b144/?originalSubdomain=fr>)

Cerdi-UCA-CNRS

Ferdi(<https://ferdi.fr/>)

[https://cerdi.uca.fr/english-version/news/phd-seminar-faycal-sawadogo\(https://cerdi.uca.fr/english-version/news/phd-seminar-faycal-sawadogo\)](https://cerdi.uca.fr/english-version/news/phd-seminar-faycal-sawadogo(https://cerdi.uca.fr/english-version/news/phd-seminar-faycal-sawadogo))