Séminaire des doctorants

Publié le 25 juin 2021 – Mis à jour le 25 juin 2021

Date

Le 29 juin 2021 De 17:30 à 18:30

Aguima Aime Bernard Lompo

How Financial Sector Development Improve Domestic Tax Revenue Mobilization for Developing Countries?

Discutants : Samuel Guérineau(https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/m-samuel-guerineau) et Edouard Mien(https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/m-edouard-mien).

RÉSUMÉ

This study examines the effect of financial development on domestic tax revenue mobilization in developingcountries. Our empirical analysis uses the aggregate financial index that comprises the banking system's depth(size and activity), access, and efficiency of financial institutions and financial markets. Using panel data fromdeveloping countries over the period 1995-2017, our findings suggest that more developed financial sectorspositively and significantly influence the government's ability to raise tax revenue. More interestingly, wefind that this favorable effect is sensitive to developing countries characteristics, namely the level of economicdevelopment, the degree of financial openness and the stance of fiscal policies. When we more precisely lookat the effects of disaggregated financial development components on domestic tax revenues mobilization, wefind that the estimated coefficients on the sub-components of financial development are statistically significantat least at 10% of significance, except for the financial market's efficiency. The results denote that domestic taxrevenue in developing countries depends on financial institutions and financial markets. Finally, our results showthat financial development contributes positively to domestic tax revenue mobilization excluding resources.Keywords:Financial development, Domestic Tax revenue, Economic growth, Degree of openness, non-resources tax revenue.

Télécharger le papier(https://cerdi.uca.fr/medias/fichier/aguima-aim-bernard-lompo-how-financial-sector-development-improve-domestic-tax-revenue-mobilization-for-developing-countries-_1624627034985-pdf?ID_FICHE=70814&INLINE=FALSE)

Contact : Sonia Schwartz(https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/sonia-schwartz) pour plus d'informations sur le cycle des séminaires doctorants du CERDI.

Aguima Aime Bernard Lompo(https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwjH9bjI77LxAhUcB2MBHXFjCHUQFj
)

Cerdi-CNRS-UCA

https://cerdi.uca.fr/version-francaise/actualites/seminaire-des-doctorants-60(https://cerdi.uca.fr/version-francaise/actualites/seminaire-des-doctorants-60)