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CONTEMPORARY REFORM IN TAX ADMINISTRATION: ENHANCING COMPLIANCE THROUGH TECHNOLOGY

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ABSTRACT

Tax administration systems across the globe are undergoing fundamental structural transformation driven by digital innovation and policy reform. This paper examines how technology-driven reforms in tax administration improve taxpayer compliance, with particular focus on African and comparable developing-economy contexts. Drawing on conceptual frameworks rooted in the Technology Acceptance Model and the Slippery Slope Framework, alongside empirical evidence from Nigeria, Kenya, Ghana, Rwanda, and selected global cases, the study is guided by two objectives: to assess the role of technology-driven reforms in improving voluntary tax compliance among individual and corporate taxpayers; and to evaluate the institutional and infrastructural factors that moderate the effectiveness of such reforms.

Findings indicate that e-filing platforms, mobile payment systems, electronic invoicing mandates, and data analytics tools produce measurable compliance gains when deployed within supportive institutional environments. However, gains are moderated by digital infrastructure quality, taxpayer literacy, and the depth of trust between revenue authorities and taxpayers. The paper concludes with evidence-based policy recommendations for developing economies pursuing fiscal modernization.

Keywords: *Tax Administration, Tax Compliance, Digital Taxation, E-Filing, Fiscal Reform, Technology Acceptance.*

Introduction

The relationship between effective tax administration and national development is firmly established in fiscal policy literature. Governments depend on tax revenue to finance public infrastructure, social services, and development programmes, yet tax non-compliance remains a persistent challenge, particularly in sub-Saharan Africa and comparable developing regions (Fjeldstad et al., 2020; OECD, 2021). The gap between potential and actual tax revenue, commonly termed the tax gap, reflects both voluntary and involuntary non-compliance, driven by complex tax codes, weak administrative capacity, pervasive informality, and low institutional trust (Alm, 2021; Bird & Zolt, 2021).

In response, governments and international development organisations have advanced the modernization of tax administration through technology-enabled reforms. The digitalization of tax systems, encompassing electronic filing platforms, taxpayer identification registries, mobile tax payment systems, and real-time audit analytics, has emerged as a central strategy in contemporary reform agendas (Fjeldstad & Moore, 2022; IMF, 2022). These reforms promise reduced administrative costs, narrowed compliance gaps, and improved transparency in revenue collection.

Nigeria's Federal Inland Revenue Service (FIRS), Kenya's Revenue Authority (KRA), Ghana's Revenue Authority (GRA), and Rwanda's Revenue Authority (RRA) represent prominent African cases in which technology deployment has been actively used to reform tax administration (Kemme et al., 2020; Okonjo-Iweala & Coulibaly, 2020). Globally, the OECD has documented the rapid spread of e-invoicing mandates, pre-filled tax returns, and integrated tax authority platforms as instruments of modern compliance architecture (OECD, 2023a).

Despite significant investments in tax technology, the compliance dividend of such reforms is uneven. Evidence indicates that the effectiveness of technology-driven reforms depends not only on the sophistication of digital tools deployed, but on contextual institutional variables including taxpayer literacy, infrastructure reliability, and regulatory quality (Mas'ud et al., 2021; Olatunji & Ayeni, 2022). A gap persists in the literature regarding how these moderating factors interact with technology to produce or inhibit compliance gains, particularly in African contexts where both reform activity and compliance challenges are most acute.

This paper is guided by two objectives:

1. To assess the role of technology-driven reforms in improving voluntary tax compliance among individual and corporate taxpayers.
2. To evaluate the institutional and infrastructural factors that moderate the effectiveness of technology-driven tax administration reforms.

This study contributes to the growing intersection of e-governance, fiscal policy, and administrative modernization scholarship. It provides a synthesized evidence base for revenue authorities, policymakers, and researchers in developing economies designing or evaluating technology-led tax reform programmes.

Literature Review

Conceptual Review

The Tax Compliance Framework

Tax compliance is broadly defined as the degree to which taxpayers fulfil their tax obligations accurately and on time in accordance with applicable tax laws (Alm, 2021; Kirchler et al., 2023). The literature distinguishes between enforced compliance, shaped by deterrence through audits and penalties, and voluntary compliance, sustained by taxpayers' intrinsic willingness to fulfil their obligations (Gangl & Kirchler, 2022).

The dominant theoretical frameworks include the Economic Deterrence Model (Allingham & Sandmo, 1972), which treats compliance as a rational cost-benefit calculation, and the Slippery Slope Framework (Kirchler et al., 2023), which contends that the power of tax authorities and taxpayer trust in those authorities together determine compliance outcomes. Recent scholarship incorporates institutional and behavioural dimensions, ecognizing that social norms, fairness perceptions, and administrative service quality condition taxpayer behaviour (Alm et al., 2020; Gangl & Kirchler, 2022).

Technology Acceptance in Tax Administration

The Technology Acceptance Model (TAM), developed by Davis (1989) and extended through the Unified Theory of Acceptance and Use of Technology (UTAUT) by Venkatesh et al. (2003), provides the foundational lens for technology adoption in tax systems. TAM posits that users' intention to adopt a technology is determined by Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Applied to tax administration, PU reflects taxpayers' belief that digital platforms reduce compliance burden, while PEOU captures the navigability of those platforms (Abdulkadir et al., 2021; Olatunji & Ayeni, 2022).

The extended UTAUT2 model (Venkatesh et al., 2012) adds social influence and facilitating conditions, the latter particularly relevant given that infrastructure quality determines whether digital tax systems can be operationally adopted in any given context (Adeoti, 2020; Mas'ud et al., 2021). Figure 1 presents the integrated conceptual framework that anchors this study.

Figure 1. Conceptual Framework: Technology-Driven Tax Reform and Compliance Outcomes
Source: Author's synthesis integrating TAM (Venkatesh et al., 2003) and Slippery Slope Framework (Kirchler et al., 2023)

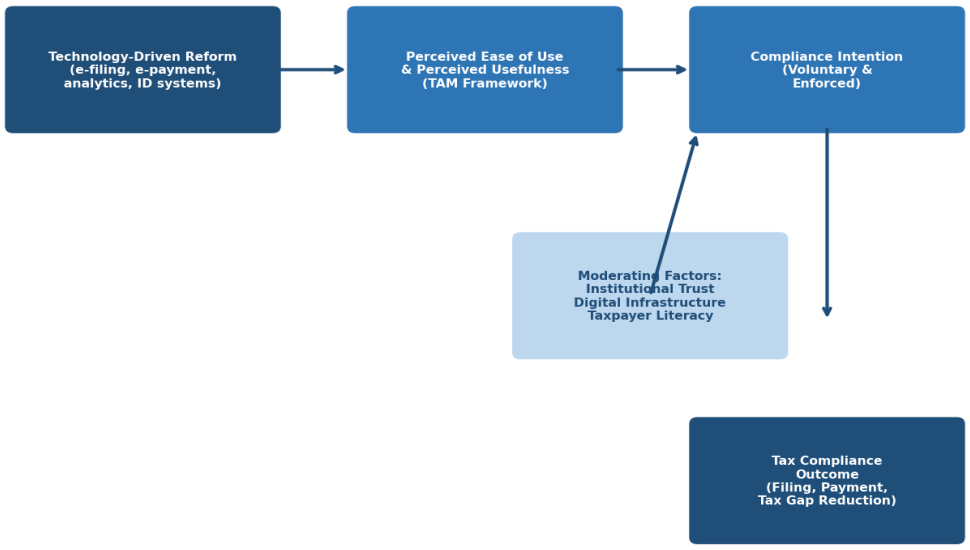

Figure 1: Conceptual Framework: Technology-Driven Tax Reform and Compliance Outcomes.
Note. Author's synthesis integrating TAM (Venkatesh et al., 2003) and the Slippery Slope Framework (Kirchler et al., 2023).

Digital Tax Administration: Conceptual Pillars

Contemporary digital tax administration rests on four conceptual pillars. First, electronic filing and payment systems allow taxpayers to prepare, submit, and pay taxes through digital channels, reducing physical interaction with tax offices, lowering compliance costs, and creating auditable digital trails (OECD, 2023a). Second, taxpayer identification and registration systems create verifiable digital identities enabling cross-referencing with income records, banking data, and other administrative databases (Fjeldstad & Moore, 2022; KRA, 2022). Third, real-time data analytics and risk management tools deploy machine learning and big data to identify non-compliant taxpayers, target audit resources efficiently, and detect fraud patterns (D'Attoma et al., 2020; IMF, 2022). Fourth, digital taxpayer service delivery through portals, chatbots, and mobile applications transforms the taxpayer-authority interface, reducing information asymmetry and administrative friction (Gitaru, 2020; Sour, 2021). Table 1 summarises the key technology instruments associated with each pillar.

Table 1:
Key Technology Instruments in Contemporary Tax Administration Reform

Technology Instrument	Primary Function	Compliance Mechanism	Examples
E-filing platforms	Digital tax return submission	Reduces filing costs; improves accuracy	TaxPro-Max (Nigeria); eFiling (SARS)
Mobile tax payment	Digital payment of liabilities	Expands payment channels; reduces evasion	M-Service (Kenya); mTax (Uganda)
Taxpayer ID systems	Identity verification & registration	Enables third-party data matching	TIN (Nigeria); PIN (Kenya)
Big data analytics	Risk scoring and audit targeting	Detects evasion patterns in real time	SARS AI models; OECD ICAP
E-invoicing mandates	Real-time invoice reporting to authority	Closes VAT gap; reduces invoice fraud	Brazil, India GST, Italy, Chile
Digital taxpayer portals	Self-service compliance tools	Reduces information asymmetry	iTax (Kenya); GRA portal (Ghana)

Note. Compiled from OECD (2023a), IMF (2022), and Fjeldstad and Moore (2022).

Empirical Review

Evidence from Africa

In Nigeria, the FIRS introduced the TaxPro-Max e-filing platform in 2021, expanding digital interfaces for individual and corporate taxpayers (FIRS, 2022). Studies examining Nigerian taxpayer responses consistently find that ease of use, system reliability, and perceived security are significant predictors of adoption and compliance (Abdulkadir et al., 2021; Olatunji & Ayeni, 2022). Olatunji and Ayeni (2022) surveyed 387 registered taxpayers in Lagos and found a statistically significant positive relationship between e-filing adoption and voluntary compliance (Beta = 0.431, $p < 0.01$), while system downtime and internet access constraints moderated this relationship negatively. Adegbie et al. (2021) documented that FIRS digitalisation correlated with a 14.2% increase in active taxpayers between 2019 and 2021.

In Kenya, the iTax system has been extensively studied as one of Africa's most advanced domestic implementations (Gitaru, 2020; KRA, 2022). Gitaru (2020) employed a quasi-experimental design and found on-time VAT filing rates increased from 61% pre-iTax to 78% post-implementation. Kemme et al. (2020) documented that KRA's data analytics capacity, cross-referencing customs, financial sector, and land registry data, substantially improved audit efficiency and narrowed the VAT compliance gap.

In Ghana, the GRA integrated tax administration system produced mixed results. Asante and Kwakye (2021) found that while large taxpayers demonstrated high rates of digital compliance, micro and small enterprises remained largely outside the formal digital tax ecosystem due to low digital literacy and unreliable infrastructure. This aligns with Fjeldstad and Moore (2022), who argue that digital tax reforms disproportionately capture already-compliant large formal sector taxpayers while leaving the broader informal economy unaffected.

Rwanda's Revenue Authority presents a compelling success case. Mukama and Shema (2022) documented that RRA's electronic billing system for VAT, combined with a robust taxpayer segmentation strategy,

drove compliance among registered VAT payers from 62% in 2018 to over 84% by 2022. The authors attribute this to technological convenience, consistent enforcement, and a taxpayer education campaign reaching over 400,000 small businesses through mobile-based tutorials.

Figure 2 illustrates e-filing adoption rates across selected African countries between 2019 and 2024, reflecting the trajectory of technology deployment and its association with improved compliance.

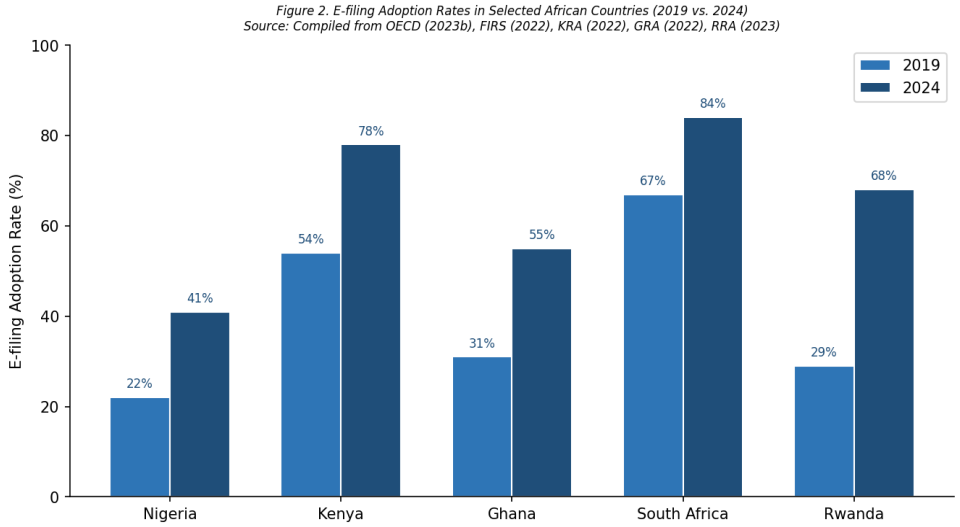

Figure 2: E-filing Adoption Rates in Selected African Countries (2019 vs. 2024).
Note. Compiled from OECD (2023b), FIRS (2022), KRA (2022), GRA (2022), and RRA (2023)

Figure 3 presents compliance rate trends for the same countries over the same period, showing Rwanda and Kenya achieving the steepest gains coinciding with the most extensive technology and education investments.

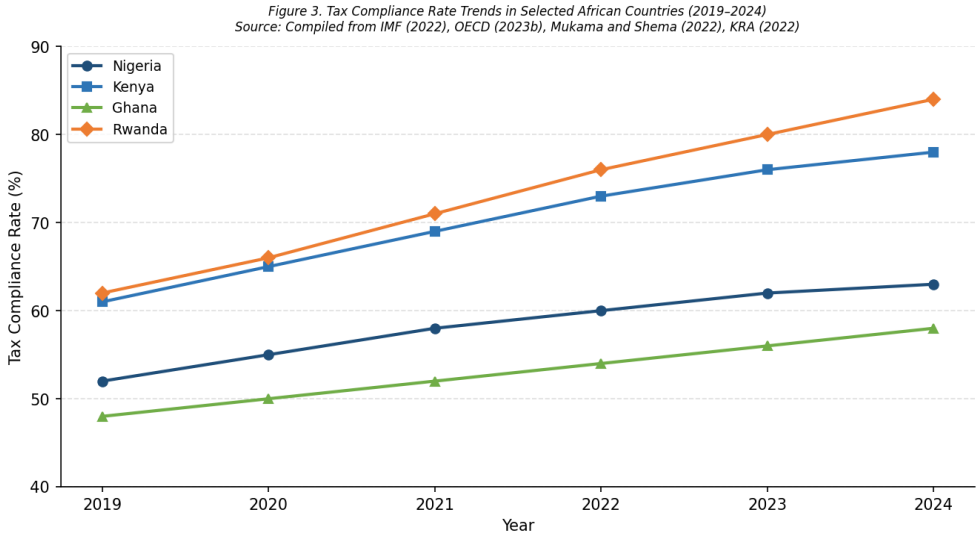

Figure 3: Tax Compliance Rate Trends in Selected African Countries (2019-2024).
Note. Compiled from IMF (2022), OECD (2023b), Mukama and Shema (2022), and KRA (2022).

Evidence from Global Comparative Studies

Beyond Africa, evidence from OECD economies and emerging markets affirms the compliance gains associated with tax technology, while revealing the conditionality of those gains on institutional quality. In Brazil, the Nota Fiscal Eletronica electronic invoice system, reaching near-universal coverage by 2022, has been credited with substantially narrowing the VAT gap. Sousa et al. (2021) estimated a 12-18% reduction in VAT non-compliance attributable to e-invoicing over a ten-year horizon, driven by reduced opportunities for invoice fraud. India's Goods and Services Tax network demonstrated similar patterns: D'Attoma et al. (2020) found that e-invoicing integration reduced input tax credit fraud by an estimated 22% within two years of full implementation.

In Turkey, mandatory e-ledger and e-invoice requirements expanded to all taxpayers above a turnover threshold by 2020. Gur and Coban (2022) found a difference-in-differences estimate of 9.4 percentage points increase in timely corporate filing among mandated firms relative to comparable non-mandated firms. For developed economies, pre-populated tax returns represent the dominant compliance technology; Denmark, Estonia, and Sweden have achieved filing compliance rates exceeding 95% by delivering pre-filled returns based on third-party data (OECD, 2023a). Sour (2021), reviewing 30 countries, concludes that pre-population consistently reduces taxpayer-side compliance costs, though it shifts compliance responsibility toward third-party data submitters.

Table 2 presents a consolidated summary of the key empirical studies examined.

Table 2:
Summary of Selected Empirical Studies on Tax Technology and Compliance (2020-2026)

Author(s) & Year	Country/Region	Technology Focus	Key Finding
Olatunji & Ayeni (2022)	Nigeria	E-filing (TaxPro-Max)	Positive compliance effect; moderated by infrastructure quality
Gitaru (2020)	Kenya	iTax platform	VAT filing rate rose from 61% to 78% post-implementation
Asante & Kwakye (2021)	Ghana	Integrated Tax Admin System	Large firms compliant; SMEs remained largely underserved
Mukama & Shema (2022)	Rwanda	Electronic billing + education	VAT compliance rate reached 84% by 2022
D'Attoma et al. (2020)	India	GST e-invoicing	22% reduction in input tax credit fraud after implementation
Gur & Coban (2022)	Turkey	E-invoice mandate	9.4 percentage point increase in timely corporate filing
Mas'ud et al. (2021)	Nigeria	E-filing and institutional trust	Trust mediates the e-filing and compliance relationship
Sousa et al. (2021)	Brazil	Nota Fiscal Eletronica	12-18% VAT gap reduction over ten years
Sour (2021)	30 countries	Pre-populated returns	Consistently reduces compliance costs for taxpayers
Fjeldstad & Moore (2022)	Africa	Digital reform review	Reforms capture formal sector; informal economy persists as challenge

Note. Author's compilation from reviewed literature.

Moderating Factors: Infrastructure, Trust, and Literacy

A consistent finding across the empirical literature is that technology alone does not produce compliance gains; rather, institutional and contextual factors moderate the relationship. Table 3 summarizes the principal moderating factors and their mechanisms.

Table 3:
Moderating Factors in Technology-Driven Tax Compliance Reform

Moderating Factor	Nature of Effect	Key Sources
Digital infrastructure quality	Determines taxpayer access to e-filing and mobile payment channels	Adeoti (2020); World Bank (2022)
Institutional trust	Mediates intention to adopt and accurately use digital tax platforms	Mas'ud et al. (2021); Gangl & Kirchler (2022)
Taxpayer digital literacy	Shapes ability to navigate and correctly complete digital returns	Asante & Kwakye (2021); Mukama & Shema (2022)
Regulatory quality	Provides the legal mandate and credibility for technology deployment	Fjeldstad & Moore (2022); OECD (2023a)
Enforcement complementarity	Sustains deterrence effect alongside technological convenience	Alm (2021); Slemrod (2021)

Note. Author's synthesis from Adeoti (2020), Mas'ud et al. (2021), Fjeldstad and Moore (2022), and Alm (2021).

Broadband penetration, electricity reliability, and device access are foundational enablers of digital tax compliance. Adeoti (2020) finds that in rural and peri-urban Nigerian settings, low internet penetration and power supply instability are primary barriers to e-filing adoption even among taxpayers who hold positive attitudes toward the technology. The World Bank (2022) estimates that Sub-Saharan Africa's average broadband penetration remains below 30%, constraining the inclusive reach of digital tax reforms.

Mas'ud et al. (2021) used structural equation modelling with 412 SME taxpayers in Northern Nigeria and found that trust in the FIRS mediated the relationship between e-filing quality and compliance behaviour. Taxpayers who perceived the FIRS as fair and transparent were significantly more likely to use e-filing tools and report accurately. This aligns with the Slippery Slope Framework's trust dimension (Gangl & Kirchler, 2022). Digital tax literacy, encompassing taxpayers' capacity to navigate digital systems accurately, has also emerged as a distinct variable, with Asante and Kwakye (2021) and Mukama and Shema (2022) both documenting that taxpayer education amplifies compliance returns from technology deployment.

Methodology

Research Design

This study adopts a systematic literature review methodology informed by a descriptive-analytical design. The approach draws on secondary data synthesized from peer-reviewed journal articles, institutional reports, and policy documents. Systematic

literature review is appropriate for this study given the breadth of empirical evidence across multiple jurisdictions and the need to synthesize findings coherently into a unified conceptual account (Slemrod, 2021; Torgler, 2021).

Data Sources

Sources were identified through targeted searches of databases including Scopus, Web of Science, Google Scholar, and institutional repositories of the OECD, IMF, and World Bank. Search terms included combinations of "tax compliance," "e-filing," "digital tax administration," "tax technology," "revenue authority," and "developing economies." Reference lists of identified studies were also screened for additional eligible sources. Only sources from 2020 to 2026 were included except where foundational theoretical works predating this window were directly cited as conceptual anchors.

Analytical Approach

Identified studies were assessed for relevance, methodological quality, and jurisdictional scope. Data extracted from each study included the country or region of focus, technology instrument examined, compliance outcome measured, and key finding. Extracted evidence was synthesized thematically, organized around the two study objectives, and triangulated across different jurisdictional contexts to identify convergent patterns and divergences. Quantitative data drawn from institutional reports were used to construct the figures and tables presented in this paper.

Findings and Discussion

Technology as a Compliance Catalyst

The evidence assembled here points in one direction. Technology-driven tax administration reforms work as a credible lever for compliance, and the mechanism runs along several tracks at once: the cost and hassle of filing drop for taxpayers, analytics sharpen the odds that evasion gets caught, and the services taxpayers actually interact with become easier to reach and use.

Figure 1's TAM-based framework captures that when taxpayers find digital platforms easy to use, and when they see those platforms as genuinely reducing the compliance burden, adoption rises, filing rates climb, payments arrive on time, and the overall quality of compliance improves with them. Kenya's iTax rollout and Rwanda's electronic billing system shows the pattern most clearly. In both, well-designed platforms paired with proactive taxpayer support produced gains that were measurable and substantial. The e-filing adoption data in Figure 2 backs this up. Rwanda moved from 29% to 68%, Kenya from 54% to 78%, and these were the same two countries that posted the steepest compliance trajectories visible in Figure 3.

Brazil and India suggest that technology, once embedded in regulatory mandates such as e-invoicing, can structurally eliminate the room for fraud rather than just discouraging it. Sousa et al. (2021) document the VAT gap shrinking in Brazil; D'Attoma et al. (2020) report a parallel collapse in input credit fraud in India. These are system-level gains, well beyond what voluntary adoption could deliver, and they show how technological convenience and regulatory compulsion can reinforce each other rather than pulling in opposite directions.

Institutional Moderation of Reform Outcomes

The second objective, which concerns institutional and infrastructural moderators, draws its strongest support from Nigeria and Ghana. Reform outcomes in both countries have been held back by structural deficits that no app can paper over: unreliable electricity, low broadband penetration, thin institutional credibility, and a taxpayer education

programme that reaches too few people. The results cuts against technology determinism, the assumption that digital tools by themselves can dissolve compliance problems with deep roots. Table 3's moderation framework consolidates five factors: digital infrastructure quality, institutional trust, digital literacy, regulatory quality, and enforcement complementarity. Across the studies the pattern repeats itself. Where these enabling conditions are weak, technology tends to improve compliance among the large formal-sector taxpayers who were already compliant, without bringing many new entrants into the tax net.

Successful reform looks different. Rwanda and Kenya pair technology deployment with serious institutional investment, including consistent enforcement signalling, transparent administration, and outreach that actually finds taxpayers where they are. The Slippery Slope Framework (Kirchler et al., 2023) offers a useful frame for what's going on. Technology can sharpen the power of tax authorities through analytics, and it can build taxpayer trust through better service, at the same time. Strengthen both, and the compliance picture improves the most.

Comparative Insights Across Jurisdictions

Income level and institutional context shape reform trajectories in ways that the African–global comparison makes hard to ignore. In OECD countries, compliance technology sits on top of high institutional trust, dependable infrastructure, and mature legal frameworks, which is why pre-population of returns has driven filing compliance close to universal in Scandinavian countries (OECD, 2023a). The same logic holds in developing economies. But it cannot do its work until a layer of foundational investment is in place beneath it.

Across every African study reviewed here, informality marks the outer edge of what digital tax reform can reach. Fjeldstad and Moore (2022) make the argument that digital reforms deepen compliance among taxpayers who are already on the register, but they do far less to broaden the register itself. Closing that gap calls for tools that are not primarily technological, among them simplified tax regimes, mobile money linkages, and community-based education capable of drawing informal actors into formal compliance arrangements (Mpofu, 2022; Nwachukwu & Eze, 2023).

Figure 4 presents the phased strategic framework synthesized from the evidence, illustrating the recommended sequencing of technology-led reform from foundational investment through platform deployment to analytics-driven optimization.

Figure 4. Phased Strategic Framework for Technology-Led Tax Compliance Reform
Source: Author's synthesis based on OECD (2023a) and IMF (2022)

Figure 4: Phased Strategic Framework for Technology-Led Tax Compliance Reform.
Note. Author's synthesis based on OECD (2023a) and IMF (2022).

Conclusion

Summary of Findings

Two objectives guided this paper, both concerned with what technology actually does inside tax administration. Reforms built around e-filing platforms, mobile payment systems, electronic invoicing mandates, and analytics produce compliance improvements that show up in the numbers. Filing costs drop, audits get sharper, and taxpayer services work better than they used to. Kenya's iTax and Rwanda's electronic billing system stand out here, showing what well-designed platforms can do once institutional infrastructure stands behind them: adoption rises and compliance rates rise with it.

Five moderators emerge from the evidence as the conditions that determine how much of the reform dividend a country actually captures, and how that dividend gets distributed. They are digital infrastructure quality, institutional trust, taxpayer digital literacy, regulatory quality, and enforcement complementarity. Weakness in these areas tends to produce uneven outcomes. Compliance deepens among taxpayers already on the register, while the informal sector remains outside the net.

Policy Recommendations

A phased approach should be adopted for developing economies. The sequencing matters more than the components: digital infrastructure, an expanded taxpayer ID registry, and regulatory reform need to be in place before platforms get deployed on top of them. Taxpayer education is the also recommended. The revenue authorities should treat it as a co-investment with technology rather than an afterthought, delivered through both digital and community channels that people can actually reach. Analytics capacity is best built up in stages. Start with e-filing data; expand later to cross-agency integration for risk-based audit targeting. Institutional trust deserves the same care. Digitalization has to come with transparent assessment, refunds that arrive when they should, and appeals mechanisms that taxpayers can actually use.

Limitations and Future Research Directions

The study has limits. It rests on published literature and institutional reports, and that body of evidence will not always capture reform developments as they unfold or the administrative data sitting unpublished inside revenue authorities. Future work should turn to longitudinal panel data from those authorities, which would help isolate the marginal effect of a particular technology instrument once enforcement changes have been netted out. The intersection of mobile money ecosystems and tax compliance in informal economies is where the next round of useful research probably lies (Mpofu, 2022).

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