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Gross Domestic Product (GDP) determinant of Direct and Indirect Tax Revenue Collection in Tanzania

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Abstract

This study assessed Gross Domestic Product as a determinant of both direct and indirect tax revenue collection in Tanzania. The study adopted positivism paradigm, quantitative approach and longitudinal strategy. Only secondary data was used, the data (GDP, Total Tax Revenue collection, Direct and Indirect tax collections) was collected from Tanzania revenue Authority and Bank of Tanzania for the period covering 2013 to 2022. The study employed correlation and ordinary least square methods to test the relationship and causality of Independent and Dependent Variables. The result revealed that Gross domestic product has significant and positive relationship with total tax revenue collection in Tanzania whereby a unit increase of GDP lead to increase in 4.6508 units of total tax revenue collected. Further, current study findings revealed that GDP in Tanzania significantly and positively affect tax revenue collection from both direct and indirect sources whereby a unit increase in GDP lead to increase in 1.4508 units of tax revenue and 3.2008 units of tax revenue respectively. This study recommends that, the government of Tanzania should develop and implement policies aimed at increasing economic growth in order to enhance tax revenue generation. Also, the country should set prudent macroeconomic policy and environment which necessitate economic integrations among different sectors, mobilizes domestic resources and improve trade policies to make country growth sustainable on the basis of domestic resource mobilizations. The cumulative effects lead to improved tax revenue collection of the country.

Keywords: Gross Domestic Product, Direct Tax Revenue, Indirect Tax Revenue

1. Introduction and Background

In the intricate realm of economic management, Gross Domestic Product (GDP) and tax collection stand as pivotal pillars dictating a country's financial health. As elucidated by Jones (2022), these components serve as essential metrics for gauging a nation's economic performance and fiscal robustness. GDP, symbolizing the pulse of economic activity, charts the course of growth and prosperity, offering insights into the trajectory of a country's wealth generation. In tandem, tax revenue acts as the lifeblood of public finance, nurturing the groundwork for infrastructure development, provision of public services, and the implementation of governmental programs. The interplay between GDP and tax collection, perennially intriguing to

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economists, policymakers, and scholars, reflects a dynamic equilibrium crucial for sustaining fiscal stability and realizing developmental objectives (Bergman, 2019).

In essence, the symbiotic relationship between GDP and tax revenue underscores their indispensable roles in shaping a nation's financial landscape. As GDP expands, buoyed by economic activity and investment, it widens the tax base, facilitating greater revenue generation. Conversely, efficient tax policies and collection mechanisms contribute to bolstering GDP by providing the necessary resources for public investment and expenditure, fostering further economic growth. This intricate dance between economic performance and revenue mobilization underscores the intricate tapestry of fiscal management, highlighting the critical importance of harmonizing these elements to ensure the sustainable development and prosperity of a nation (Jones, 2022).

The global perspective shows the connection between GDP and tax revenue is exemplified by the economic powerhouses within the Europe. Germany, with a GDP of approximately USD 3.85 trillion in 2020, boasts the largest economy in Europe, driven by a robust industrial base and a strong manufacturing sector, significantly impacting tax revenue collection. Similarly, the United Kingdom, with a GDP of approximately USD 2.83 trillion, showcases a diverse economy with substantial contributions from finance, services, manufacturing, and technology, reflecting the complexities of a modern, multifaceted economy. France, with a GDP of approximately USD 2.78 trillion, maintains a well-diversified economic landscape, and Italy, with a GDP of approximately USD 1.85 trillion, offers insights into the relationship between GDP and tax revenue in a nation characterized by a mix of industries, including fashion, automotive, and tourism. Furthermore, Spain, with a GDP of approximately USD 1.4 trillion, illustrates the diversity within the European economic landscape, with strengths in tourism, agriculture, and manufacturing (Davis, 2021).

In Africa the connection between GDP and tax revenue is particularly relevant given the diversity of economic structures and developmental stages among countries. Many African nations experience rapid population growth, dependence on natural resources, and challenges related to informal economies. The effectiveness of tax systems in capturing economic activities varies, influencing the revenue generated. Africa faces unique external factors such as global commodity price fluctuations, trade imbalances, and reliance on foreign aid. Examining the GDP-tax revenue relationship in Africa is crucial for tailoring fiscal policies to address the specific challenges and opportunities presented by the continent's economic landscape (Johnson, 2022).

Tanzania serves as an interesting case for studying the influence of GDP on tax revenue collection. As of the latest available statistics, Tanzania has undergone notable economic growth, with a GDP of approximately USD 64 billion in 2020. This growth has been propelled by sectors like agriculture, mining, and services. Despite this economic expansion, challenges persist, including a significant informal economy and dependence on agriculture (Besley, 2022).

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Table 1. 1Gross Domestic Product of Tanzania

Financial Year	GDP (USD)	Percentage Increase
2022	**75.71B**	7.15%
2021	70.66B	6.94%
2020	**66.07B**	8.26%
2019	61.03	7.06%

Source: Besley (2022)

The effectiveness of the Tanzanian government's tax policies and administration contribute in harnessing revenue from this evolving economic landscape. Examining the dynamics between GDP and tax revenue in Tanzania is essential for informing policy decisions aimed at optimizing revenue collection, promoting economic diversification, and ensuring fiscal sustainability (IMF, 2021). Understanding how GDP influences tax revenue in Tanzania involves delving into the nuances of existing tax structures. It requires an analysis of historical trends and patterns, identification of potential areas for improvement, and an assessment of the impact of government fiscal policies on tax revenue in response to changes in GDP.

Tanzania has been experiencing increase on tax revenue collection, the substantial increase in tax collection in Tanzania is attributed to the Tanzania Revenue Authority's (TRA) effective implementation of various measures. The introduction of a modern e-filing system has streamlined tax processes, enhancing accessibility and transparency for taxpayers. Concurrently, an expansion of manpower within the TRA has strengthened the tax administration's capacity, facilitating more comprehensive monitoring and enforcement. Complementing these efforts are the introduction of strategic policies that align with economic trends and government priorities, incentivizing compliance and deterring tax evasion. This multifaceted approach shows the government's proactive stance in optimizing tax collection, ensuring a sustainable source of revenue vital for funding public services, infrastructure development, and broader economic initiatives contributing to Tanzania's long-term prosperity. The following table 1.2 shows the tax revenue collection for the previous 5 years (2018-2023)

Table 1. 1Tanzania Tax Collection

Financial Year	Revenue Collection (Million)	**Percentage Change**
2022/2023	22,610,852.60	12.54%
2021/2022	20,931,261.68	6.92%
2020/2021	19,575,914.64	4.39%
2019/2020	18,752,128.78	20.65%
2018/2019	15,540,672.22	14.43%

Source: TRA, 2023

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The study seeks to undertake a meticulous dissection of the extent to which the oscillations in Tanzania's GDP cascade into palpable effects on its tax revenue collection. A cardinal inquiry animating this research pertains to the proposition that fluctuations in GDP exert a direct and proportional influence on the government's capacity to harvest tax revenue, consequently furnishing the means to fulfil its fiscal commitments. Through an interdisciplinary lens, this study seeks to illuminate the complex interplay between economic growth—measured by GDP—and the intricate machinery of tax revenue collection.

The groundwork for this study is laid upon a rich tableau of prior research that has navigated the complex corridors of the GDP-tax revenue nexus. The existing corpus of scholarship reveals a spectrum of viewpoints, bestowing a panorama of conclusions. A subset of this discourse advances the notion of a harmonious relationship between GDP growth and tax revenue collection. This strand posits that an expanding economy naturally begets an enlarged tax base, consequently amplifying the revenue pool. However, a divergent strand of scholarship punctuates the narrative with cautionary notes of diminishing returns. It underscores that accelerated GDP growth may not invariably engender proportionate increments in tax revenue, a phenomenon attributed to the veiled undercurrents of tax evasion, shadow economies, and administrative inefficiencies (Smith, 2020).

Debates among these scholars extend beyond superficial correlations, exploring the mechanisms through which economic growth accelerate tax revenue (White, 2022). Deliberations encompass multifaceted facets, including the contours of income distribution, consumption patterns, investment dynamics, and economic structure (Taylor, 2022). Amidst these discourses, the spotlight shines on tax policies as the instrumental soloist, negotiating the relationship between GDP and tax revenue. The discourse around tax rates, exemptions, and incentives emerges as a captivating improvisation, exploring how these elements harmonize revenue generation amidst the undulating landscape of economic performance (Miller, 2017).

In the realm of economic development, the Gross Domestic Product (GDP) of a country serves as a key indicator, reflecting the overall market value of goods and services produced within its borders (Davis, 2021). In the case of Tanzania, a developing nation with a diverse economy, GDP growth has been positioned as a primary driver of economic advancement and fiscal stability. As GDP represents the total economic activity, it is widely expected that an increase in GDP would lead to a subsequent rise in government revenue, particularly tax revenue. However, despite this conventional understanding, the precise nature of the relationship between GDP growth and tax revenue collection in the Tanzanian context remains inadequately understood (Gupta, 2022).

The observed growth in tax revenue in Tanzania from the fiscal years 1999/00 to 2020/21, totaling an impressive 2,429 percent increase, appears commendable at first glance. However, a critical examination reveals a nuanced challenge: while tax collection experienced substantial growth, the more pertinent criterion is to assess this growth in relation to the performance of the economy, specifically the Gross Domestic Product (GDP). Despite the robust increase in tax

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revenue, the total tax to GDP ratio, a key indicator of the efficiency of revenue mobilization, displayed a slow rise from 8.9% in 1999/00 to 11.5% in 2008/09, fluctuating between 10.6% and 12.5% thereafter. This raises concerns about the alignment of tax revenue growth with the overall economic expansion, as the ratio fails to demonstrate a proportional increase in tandem with the GDP growth, impacting the sustainability of fiscal policies (Semboja, 2022).

Furthermore, a regional comparison underscores the issue, revealing that Tanzania's domestic revenue mobilization performance falls below the average when compared to forty-four Sub-Saharan African countries. The average tax to GDP ratio for these countries from 2013 to 2018 was 16.3%, notably higher than Tanzania's performance at 11.8%. This discrepancy is consistent across regional comparisons within the Southern African Development Community (SADC) and the East African Community (EAC), where Tanzania lags behind the average tax to GDP ratios of 19.8% and 14.6%, respectively. The evident regional underperformance raises a crucial problem: despite the growth in absolute tax revenue figures, Tanzania's tax mobilization efforts are not keeping pace with regional norms, potentially hindering the country's ability to meet its growing financial obligations and development needs (Gupta, 2022).

This article seeks to address the puzzling question of whether and to what extent fluctuations in GDP influence the patterns and magnitudes of tax revenue collected from both direct and indirect sources in Tanzania. Ultimately informing policymakers and researchers about the intricacies of revenue collection mechanisms in the context of a developing economy like Tanzania.

3.0 Methodology

3.1 Research Philosophy

The research philosophy guiding this study is primarily aligned with the positivist paradigm. Positivism emphasizes the objective observation of phenomena and the application of scientific methods to gather empirical evidence. A positivist approach is chosen due to its suitability for quantitative analysis and the establishment of causal relationships.

3.2 Research Design

This study adopted quantitative descriptive design. The design applied quantitative approach for data analysis and hypothesis testing by establishing causality and correlation between variables so as to draw specific conclusion that can be generalized. Also the study adopted longitudinal strategy since the data were time series.

3.3 Source of Data and Data Collection Method

This study used secondary data. The data collection was primarily through documentary review. The secondary data was obtained from the Tanzania Revenue Authority and Bank of Tanzania covering periods between 2013-2022. The collected data includes direct and indirect tax revenue collection reports and gross domestic product of Tanzania for the study period.

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3.4 Data Analysis Methods

The data was analyzed using Pearson correlation and ordinary least square method through STATA software. Correlation analysis used to establish relationship between independent and dependent variables while linear regression was used to determine the cause and effect relationship of variables. In determining the causality between independent and dependent variables through linear regression, the following model estimation equation was used;

$RC = \beta 0 + \beta 1 GDP + \epsilon$……1

$TRDT = \beta 0 + \beta 1 GDP + \epsilon$……...2

$TRIT = \beta 0 + \beta 1\ GDP + \epsilon$……..3

Whereby;
RE= Total Tax Revenue Collection
TRDT= Tax Revenue Collection from Direct Sources
TRIT= Tax Revenue Collection from Indirect Sources
$\beta 0$ = Co-efficient of the model
$\beta 1$ = Beta Co-efficient of Determination of an independent variable
ϵ = Stochastic Error Term

3.5 Reliability and validity analysis

This study employed the unit root test (ADF test) to measure and ensure stationarity of data. Cronbach's Alpha coefficients were calculated for the study variables. Normally a reliable data collection instrument should have Cronbach's Alpha values above 0.7.

4.0 Findings and Discussion

4.1 Test of Statistical Assumptions

Different statistical tests were conducted on time series data to ensure their reliability and validity.

4.1.1 Unit root test for Stationarity

Stationary implies that the mean, variance, and autocorrelation of a variable do not change over time. In this study, stationarity of the data was tested using ADF type-a unit root test for unbalanced panels where a p-value greater than 5% indicates that the data has a unit root and is non-stationary and vice versa. Results in table below indicate that all the variables were stationary at lag 2. This implies that there was no unit root problem.

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Table 4. 1Unit Root Results

Variable	**p-value**	**Remarks**
Revenue Collection	0.0161	Stationary
Tax Revenue Collection From Direct Taxes	0.0057	Stationary
Tax Revenue Collection From Indirect Taxes	0.0041	Stationary
GDP	0.0000	Stationary

Source: Author, (2024)

4.1.2 Cronbach's Alpha Test

Cronbach's alpha was used to measure the reliability of the measurement scales. This increased the consistency of the measurement procedure. A reliability co-efficient of $\alpha \geq 0.7$ was considered adequate. The scales were found to be acceptable with an alpha coefficient of 0.876, indicating that the scale used had a high level of internal consistency. The results of the reliability analysis are shown in Table below;

Table 4. 1Reliability Results

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items
.876	.757

Source: Author, (2024)

4.2 Descriptive Statistics

This study mainly used descriptive analysis to assess measures of central tendency, dispersion (range, variance, and standard deviation), and shape of the distribution of a dataset. The results show the mean of total revenue collection is 16.56976 and standard deviation of .2835982. The total revenue collection also ranges from 16.11964 and 19.99932. The result implies a high variation in revenue collection for different periods. From the results, the mean of tax revenue collection from direct sources is 15.55661 and standard deviation of .2501683 and the range is 15.201 to 15.93962. The result implies a high variation in tax revenue collection from direct tax sources. Further, the results show the mean of tax revenue collected from indirect sources to be 16.11763 and standard deviation of .3050652. The tax revenue collected from indirect sources range from 15.60706 and 16.57381. The result implies a high variation in tax revenue collection from indirect taxes sources.

The results show the mean of gross domestic product is 5.785 and standard deviation of 1.07. The gross domestic product ranges from 4.79 to 6.86. The result implies a moderate variation in gross domestic product. From the results, skewness is close to 0 (generally between -0.5 and 0.5) indicates that the data is approximately normally distributed. Also, study indicated a normal distribution since kurtosis is close to 0. Based on the standard deviation values obtained, it can be concluded that there was variability in the tax revenue collection in Tanzania from both direct and indirect sources given gross domestic product as a determinant.

Table 4. 3 Descriptive Analysis

Variable	Obs	Mean	Std. Dev.	Min	Max	Skewness	Kurtosis
Revenue Collection	10	16.56976	.2835982	16.11964	19.99932	-570	-.477
Tax Revenue Collection From Direct Taxes	10	15.55661	.2501683	15.201	15.93962	-824	-.222
Tax Revenue Collection From Indirect Taxes	10	16.11763	.3050652	15.60706	16.57381	-791	-.442
Gross Domestic Product	10	5.785	1.07	4.79	6.86	-709	-.382

Source: Author, (2024)

4.3 Correlation Analysis

Pearson correlation was used to determine the relationship between variables, Gross domestic product as an explanatory variable, tax revenue collection from direct and indirect sources as dependent variables. The results showed a positive correlation between gross domestic product and total revenue collection. The positive correlation implies that, as gross domestic product increase, there is also an increase in total tax revenue collection in Tanzania.

Further the results revealed a positive correlation between gross domestic product and tax revenue collection from both direct and indirect tax sources. The positive correlation implies that as gross domestic product increase, there is an increase in both tax revenue collections from both direct and indirect tax sources in Tanzania. These results are supported by Miller (2017) and jones (2022) who discovered similar trend of GDP and tax revenue collections from multiple sources especially in developing economies like Tanzania. They both recommended countries to invest more in improving their productivity levels so as to collect more tax revenue.

Table 4. 2 Correlation Analysis

Variables	Revenue Collection	Tax Revenue Collection From Direct Taxes	Tax Revenue Collection From Indirect Taxes	Gross Domestic Product
Revenue Collection	1.000000			
Tax Revenue Collection From Direct Taxes	0.537242	1.000000		
Tax Revenue Collection From Indirect Taxes	0.526532	0.352007	1.000000	
Gross Domestic Product	0.497292	0.579391	0.447515	1.00000

Source: Author, (2024)

4.4 Regression Analysis

This study employed simple linear regression analysis to assess the influence of GDP on tax revenue collection from both direct and indirect sources in Tanzania. Also, the significance of the regression model was tested.

4.4.1 Model Summary

This section presents the results on model summary. Which includes coefficients of determination of dependent variables, model fitness as well as significance level of the results by comparing the P and F values.

Table 4. 3 Model summary

Variables	**RMSE**	**R-squared**	**F**	**P-Value**
Revenue Collection	.0673753	0.7351	15.40765	0.0000
Tax Revenue Collection From Direct Taxes	.0816906	0.7734	29.41026	0.00002
Tax Revenue Collection From Indirect Taxes	.1836693	0.7588	13.7958	0.0003

Source: Author, (2024)

From table 4.5, R^2 for revenue collection was 0.7351, which means that the independent variables (gross domestic product) explain revenue collection by 73.51%. Furthermore, the result, R^2 for tax revenue collection from direct sources in Tanzania was 0.7734, which means that the independent variables (gross domestic product) explain tax revenue collection from direct taxes in Tanzania by 77.34%. Moreover, the result, R^2 for tax revenue collection from indirect sources was 0.7588, which means that the independent variables (gross domestic product) explain tax revenue collection from indirect sources by 75.88%.

Also, the results through p> F implies, generally the regression model was suitable for the data. From table 4.5, the GDP prediction of the total tax revenue collection, tax revenue collection from direct sources, and tax revenue collection from indirect sources was statistically significant, where p <0.005.

4.4.2 Regression Results

The table 4.6 below provides necessary information for prediction on how an independent variable affect each dependent variable, as well as determine whether independent variable contribute statistically to the model.

Table 4. 4 Regression Results

Variables	**Coef.**	**Std. Err.**	**T**	**P-Value**
Total Tax Revenue Collection				
GDP	4.6508	1.2108	3.84	0.005
_cons	4.3207	0.7037	6.1	0.000
Tax Revenue Collection from Direct sources				
GDP	1.4508	4.0707	0.36	0.008
_cons	1.4207	0.2376	5.98	0.000
Tax Revenue Collection from Indirect sources				
GDP	3.2008	8.1507	0.39	0.004
_cons	2.9007	0. 4751	6.10	0.000

Source:Author,(2024)

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The regression results show gross domestic product had significant positive relation to all dependent variables (Total tax revenue collection, tax revenue collection from direct sources and tax revenue collection from indirect sources) since their p values were less than 0.05. An increase in GDP by one unit will cause all dependent variables to rise whereby total tax revenue collection will rise by 4.6508 units, tax revenue collection from direct sources will rise by 1.4508 units and tax revenue collection from indirect sources will increase by 3.2008 units. The tax revenue of Tanzania will keep on rising as long as there is growth in country's productivity.

These results lead to formulation of the following linear regression equations;

1. Total Tax Revenue Collection = 4.3207 + 4.6508 GDP+ + ϵ
2. Tax Revenue Collection from Direct sources = 2.9007 + 3.2008 GDP + ϵ
3. Tax Revenue Collection from Indirect sources = 2.9007 + 3.2008 GDP+ ϵ

These results are supported by Davis (2021) who explore the relationship between Gross Domestic Product (GDP) and tax revenue in Nigeria. Their findings revealed a positive correlation between GDP and tax revenue, indicating that higher GDP is associated with increased tax revenue. This relationship varied across economic sectors and countries, highlighting nuances in the impact of GDP growth on different types of taxes. The study by Johnson (2018) also found that, while economic growth contributed to increased tax revenue, the Authors highlighted the significance of policy measures and institutional frameworks in optimizing revenue collection. The study highlighted on the unique dynamics of tax revenue collection amidst economic growth.

This study findings are also complemented Miller (2017) who investigated the complex interplay between GDP and tax revenue in the context of South Africa. Their research focuses on understanding the nonlinear dynamics between economic growth and tax revenue collection. The Authors adopted a quantitative approach to empirically examine this intricate relationship. Through their analysis, Miller and Johnson suggested the relationship between GDP and tax revenue in South Africa to be solely linear, positive and statistically significant.

Taylor (2022) analyzed the Influence of GDP on Tax Revenue Generation in Bangladesh. The study investigated the relationship between GDP and tax revenue generation in the context of Bangladesh. In his analysis, he explored the extent to which GDP growth affects tax revenue collection in the country. The Authors adopt a quantitative approach to analyze this relationship empirically. Through this quantitative empirical analysis, author uncover a significant positive effect of economic growth on tax revenue collection from both direct and indirect sources which align with current study findings.

5. Conclusion

This study sought to assess the influence of Gross Domestic Product on tax revenue collection in Tanzania. Specifically, current study aimed at establishing the cause and effect relationship between GDP as a predictor and Total Tax Revenue Collection, Tax Revenue collection from Direct sources and Tax Revenue Collection from Indirect sources as dependent variables. The

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results revealed that Gross Domestic Product in Tanzania significantly and positively affect tax revenue collection in Tanzania. Furthermore, the results indicated that GDP in Tanzania significantly and positively affects tax revenue collection from both direct and indirect tax sources. Therefore, Tax revenue generation in Tanzania is highly influenced by the level of economic development and productivity of the country, the higher the level of country's productivity, the higher the tax revenue generation.

5.1 Recommendations

The study recommended that, the government of Tanzania should develop; and implement policies aimed at increasing economic growth in order to enhance tax revenue generation and collection. The country should set prudent macroeconomic policy and environment that facilitate economic integrations among different sectors, mobilizes domestic resources and improve trade policies to make country growth sustainable on the basis of domestic resource mobilizations. The cumulative effects lead to improved tax revenue collection of the country.

Additionally, government should accelerate economic restructuring to achieve industrialization, investment in infrastructure and modernization to increase the contribution share of industries in GDP for furtherance of tax revenue growth in the country.

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