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The Analysis of Tax Rate Increases and Their Implications for Budgetary Policy

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Abstract

Burundi like any other sub-Saharan African country faces challenges as it targets to raise the level of their investment. One of the main ways to achieve this aim is to raise the tax rate. However, as the reality is that there is no proportionality of tax collection and distribution to the citizens, the latter adopts a bad behavior of tax-paying avoidance. This paper aims to analyze the direct impact of a tax rate increase or merely the impact of the introduction of a new tax to the national budget. As it is described through the court of account reports on the comments of the budgetary law, there is no matching sign between the tax rate increase and the collected income of the budgetary. The court of account cannot see the exact reason for increasing the tax rate or the introduction of the new tax in the value-added taxes (VAT).

Keywords: Tax income, budgetary resources, investment, taxpayer behavior, tax avoidance.

1. Introduction

The analysis of tax rate increases and their implications for budgetary policy can vary significantly across different regions and countries (Kwibuka Bashangwa et al. 2024; Sindayigaya 2023b; Bashangwa et al. 2024). Tax rate increases are perceived and implemented globally, in Africa, and specifically in Burundi. Many countries have seen a trend towards increasing tax rates, particularly in response to rising public debt levels exacerbated by the COVID-19 pandemic (Matabaro et Sindayigaya 2024; Sindayigaya 2024; 2023a; Bahati Sebasore et al. 2024). Governments are focusing on progressive taxation, where higher earners pay a larger percentage of their income in taxes, to address income inequality. Increased tax revenues can provide governments with more resources to fund public services, infrastructure, and social programs (Arroja et Camões 2022). However, higher tax rates can also lead to economic disincentives, potentially slowing down investment and consumption if not managed carefully.

Tax evasion and avoidance remain significant challenges (Bird et Da-vis-Nozemack 2018; Deák 2005), with multinational corporations often exploiting loopholes. The OECD's Base Erosion and Profit Shifting (BEPS) initiative aims to address these issues, promoting fair taxation globally.

Many African countries are increasing tax rates to improve fiscal capacity (Arroja et Camões 2022) and reduce dependency on foreign aid. There is a growing emphasis on broadening the tax base, improving tax compliance, and enhancing revenue collection mechanisms. African economies are often characterized by a large informal sector (Sindayigaya 2023a; Akhtar et al. 2019; Nyabenda et Sindayigaya 2024; 2024; Sindayigaya 2022; Abid 2016), which complicates tax collection efforts (Bahati Sebasore et al. 2024; Bello 2014; David et al. 2023). Governments are investing in technology and reforms to modernize tax administration and make it more efficient (King 2001; Makochekanwa 2020). Increased tax revenues can support development goals, such as education, health care, and infrastructure (Gaspar et al. 2019; Ron Balsera, Klees, et Archer 2018), but there is often public resistance to tax increases, especially if citizens do not see corresponding improvements in public services.

Burundi faces significant economic challenges, including high poverty rates, political instability, and limited access to international markets (Nkurunziza, Ndikumana, et Nyamoya 2016; Kedir 2011; Rugumamu 2011; Awedoba et al. 2020; Russell 2012). The government has historically struggled with revenue collection, relying heavily on external aid. In recent years, Burundi has attempted to increase tax rates and improve tax collection to enhance its budgetary capacity. The government has focused on sectors like agriculture and mining, which are vital for the economy, to increase tax revenues.

Increased tax revenues could potentially improve public services and infrastructure, but the effectiveness of tax policy is often undermined by governance issues and corruption. The challenge remains to ensure that tax increases do not disproportionately burden the poor (Prasad 2008; Alvi, Audi, et Ashiq 2024), especially in a country where many people live below the poverty line. The increase in tax rates can play a crucial role in shaping budgetary policy, both globally and within specific regions like Africa and countries like Burundi. While higher tax revenues can enhance government capacity to fund essential services and development projects, the effectiveness of such policies depends on the broader economic context, governance, and the ability to ensure compliance and fairness in the tax system. In Burundi, the focus must be on creating a stable environment that encourages investment and economic growth while ensuring that tax policies are equitable and transparent.

Burundi's budgetary policy has been shaped by various factors, including economic challenges, political stability, and international relations (David et al. 2023; Nkurunziza, Ndikumana, et Nyamoya 2016). Here are some key aspects of Burundi's budgetary policy. The government aims to achieve macroeconomic stability, promote economic growth, and reduce poverty. This involves balancing the budget, managing public debt, and ensuring sustainable public finances. The Burundian government relies on various sources of revenue, including taxes, grants, and external assistance (Sindayigaya 2023b; Nkurunziza, Ndikumana, et Nyamoya 2016; African Economic Outlook (AEO) 2023). Efforts have been made to enhance tax collection and broaden the tax base, but challenges remain due to a large informal economy. The budget typically prioritizes sectors such as health, education, infrastructure, and agriculture. Given the country's developmental needs, significant portions of the budget are allocated to social services and infrastructure development. Burundi has historically depended on foreign aid and assistance from international organizations, including the International Monetary Fund (IMF) and the World Bank. These funds are often critical for financing the budget, especially in times of economic difficulty.

Burundi faces several economic challenges, including high levels of poverty, limited access to markets, and political instability (Sindayigaya 2020; Toyi et Sindayigaya 2023; Baghdadli, Harborne, et Rajadel 2008; Deslaurier 2019). These factors complicate budgetary planning and implementation. Managing public debt is a crucial aspect of budgetary policy, as the government seeks to ensure that debt levels remain sustainable while financing development projects. There have been ongoing efforts to improve transparency and accountability in public financial management. This includes enhancing budgetary processes and ensuring that funds are used effectively. Political stability is essential for effective budgetary policy. Periods of political unrest can disrupt economic activities and impact revenue generation, leading to budget deficits. For the most current and detailed information regarding Burundi's budgetary policy, including recent developments and specific figures, it is advisable to consult official government publications, reports from international financial institutions, or news sources that cover Burundian economic affairs.

This research helps to understand the distributional effects of the tax increase on different socio-economic groups comparing how the tax increase affects low-income versus high-income households; and potential changes in public service access and quality, particularly for vulnerable populations. Based on the findings, we develop actionable recommendations for policymakers on how to optimize tax policy for budgetary stability and economic growth and consider alternative measures to mitigate negative impacts on vulnerable populations (Matabaro et Sindayigaya 2024; Vervisch, Vlassenroot, et Braeckman 2013; Ndayisenga et Sindayigaya 2024). This research presents findings to stakeholders including government officials, civil society, and the private sector, to gather feedback and foster dialogue on the implications of the tax increase. It also proposes a framework for ongoing monitoring of the tax policy's impact, including key performance indicators (KPIs) to assess revenue performance, economic growth, and social outcomes over time.

2. Methods and Methodology

Analyzing the impact of a tax rate increase on budgetary policy in Burundi involves a systematic approach that combines qualitative and quantitative methodologies.

2.1. Documentary approach

This has helped to acknowledge the existing research on tax policy impacts, particularly in developing countries and similar contexts. It also helped to review academic papers, government reports, and case studies focusing on tax rate changes and their effects on public finance, economic growth, and social welfare.

2.2. Data Collection

We gather historical data on tax revenues, government expenditures, GDP growth, inflation rates, and social indicators from the Burundi National Statistics Institute, the World Bank, and IMF databases. We also collect data on tax rates before and after the increase, including specific sectors affected.

2.3. Data analysis systems

2.3.1. Revenue Impact

We analyze how the tax rate increase affects total tax revenue, considering potential changes in taxpayer behavior (e.g., tax avoidance, evasion).

2.3.2. Expenditure Impact

We assess how increased revenues may influence government spending priorities, including social programs, infrastructure, and public services.

2.3.3. Economic Growth

We evaluate the potential short-term and long-term effects on economic growth, investment, and employment.

2.4. Referencing through this research

All references throughout this paper have been helped by Zotero tools with E

IEEE format.

3. Results

3.1. Tax rate increase affects total tax revenue, considering potential changes in taxpayer behavior

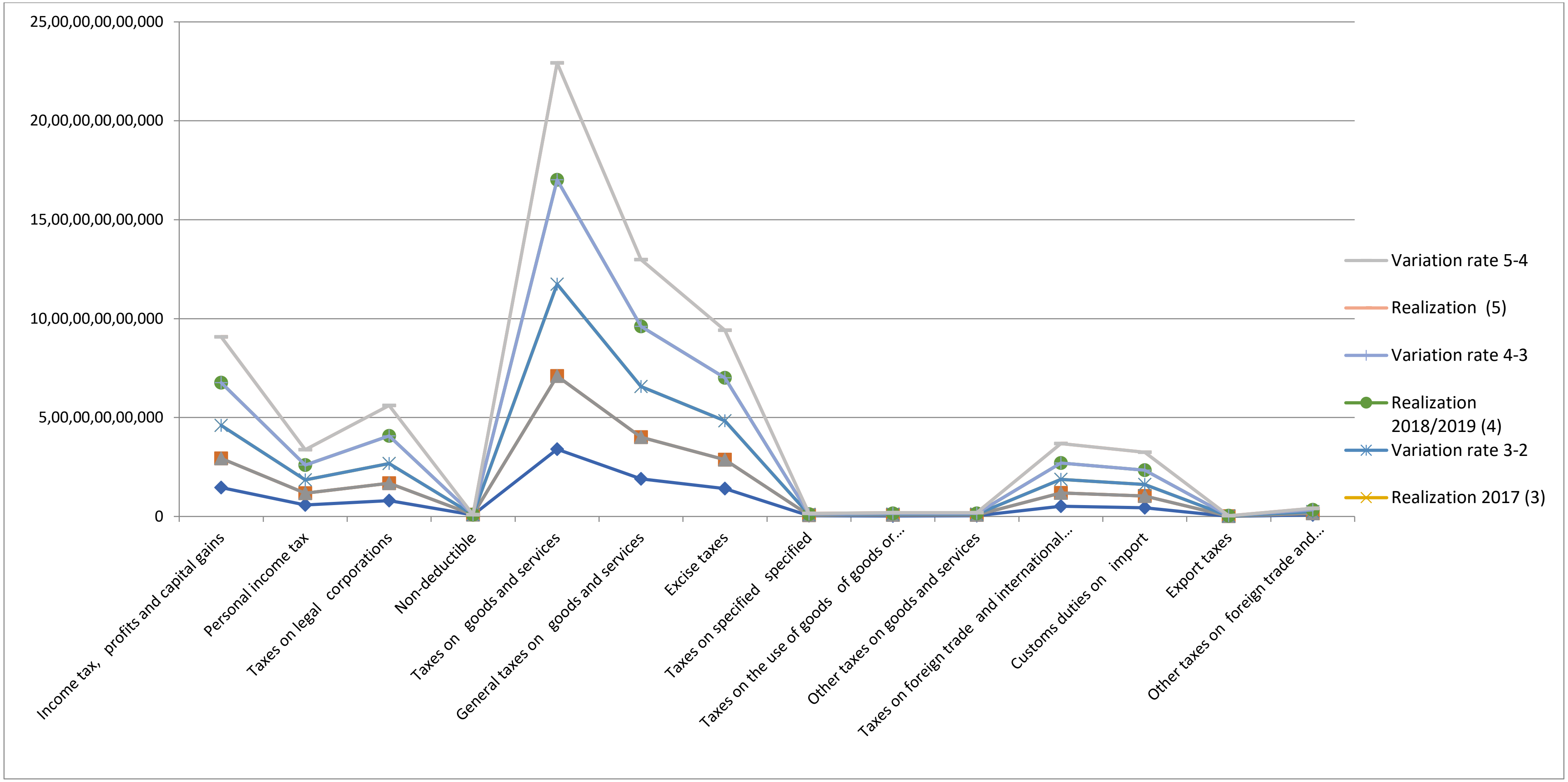
The impact of tax rate increases or changes the behavior of people paying taxes. The table below is an illustration of taxpayer contribution as gross components of Burundian budgetary income in the sector of taxation from the 2015 to 2018-2019 budgetary years comparing the evolution of a year according to its former.

Table 1: Annual variation of Burundian budgetary income in the sector of taxation from 2015 to 2018-2019 budgetary years

Account number	Wording	Realization 2015 (1)	Realization 2016(2)	Variation rate 2-1	Realization 2017 (3)	**Variation rate 3-2**	Realization 2018/2019 (4)	Variation rate 4-3	Realization (5)	Variation rate 5-4
711	Income tax, profits, and capital gains	145 814 223 717	147 727 306 876	1.31%	166 200 735 858	12.51%	217 065 238 727	30.60%	231 265 720 431	6.54%
7111	Personal income tax	58 374 388 572	58 908 199 513	0.91%	66 929 345 318	13.62%	76 023 047 397	13.59%	77 385 126 259	1.79%
7112	Taxes on legal corporations	79 548 771 455	88 386 390 546	11.11%	99 068 402 681	12.09%	140 790 425 411	42.11%	153 667 084 793	9.15%
7113	Non-deductible	7 891 063 690	432 716 817	-94.52%	202 987 859	-53.09%	251 765 919	24.03%	213 509 379	-15.20%
714	Taxes on goods and services	339 744 489 761	369 764 450 527	8.84%	464 956 838 417	25.74%	527 212 647 245	13.39%	590 875 567 191	12.08%
7141	General taxes on goods and services	189 516 320 237	210 692 094 333	11.17%	256 026 389 944	21.52%	304 011 576 743	18.74%	338 194 832 198	11.24%
7142	Excise taxes	140 502 551 349	146 958 775 440	4.60%	196 612 136 350	33.79%	216 235 927 080	9.98%	240 630 188 773	11.28%
7143	Taxes on specified specified	3 499 044 607	3 091 500 627	-11.65%	3 537 060 444	14.41%	912 157 671	-74.21%	3 905 453 628	328.16%
7144	Taxes on the use of goods of goods or activities	2 034 480 435	5 642 631 550	177.35%	4 440 244 677	-21.31%	3 073 322 819	-30.78%	4 138 638 752	34.66%
7148	Other taxes on goods and services	4 192 093 133	3 379 448 577	-19.39%	4 341 007 002	28.45%	2 979 662 932	-31,36%	4 006 453 840	34.46%
715	Taxes on foreign trade and international transactions Customs duties on import duties	51 798 609 460	67 507 689 822	30.33%	68 457 904 190	1.41%	82 099 983 540	19.93%	98 202 953 209	19.61%
7151	Customs duties on import	44 070 134 764	59 110 378 451	34.13%	57 863 703 899	-2.11%	72 617 343 681	25.50%	90 140 583 908	24.13%
7152	Export taxes	557 201 461	756 086 193	35.69%	790 399 975	4.54%	1 049 553 024	32.79%	352 492 711	-66.41%
7158	Other taxes on foreign trade and international transactions	7 171 273 235	7 641 225 178	6.55%	9 803 800 316	28.30%	8 433 086 835	-13.98%	7 709 876 590	-8.58%

Source: Budget Settlement and Reporting Acts for fiscal years 2015, 2016, 2017, 2018-2019

Figure 1: Annual variation of Burundian budgetary income in the sector of taxation from 2015 to 2018-2019 budgetary years



Source: Budget Settlement and Reporting Acts for fiscal years 2015, 2016, 2017, 2018-2019

The table and figure here above show that the evolution is not stable in components of tax income. Their evolution changes in ascendant or descendant way annually and it is not stable but dynamic.

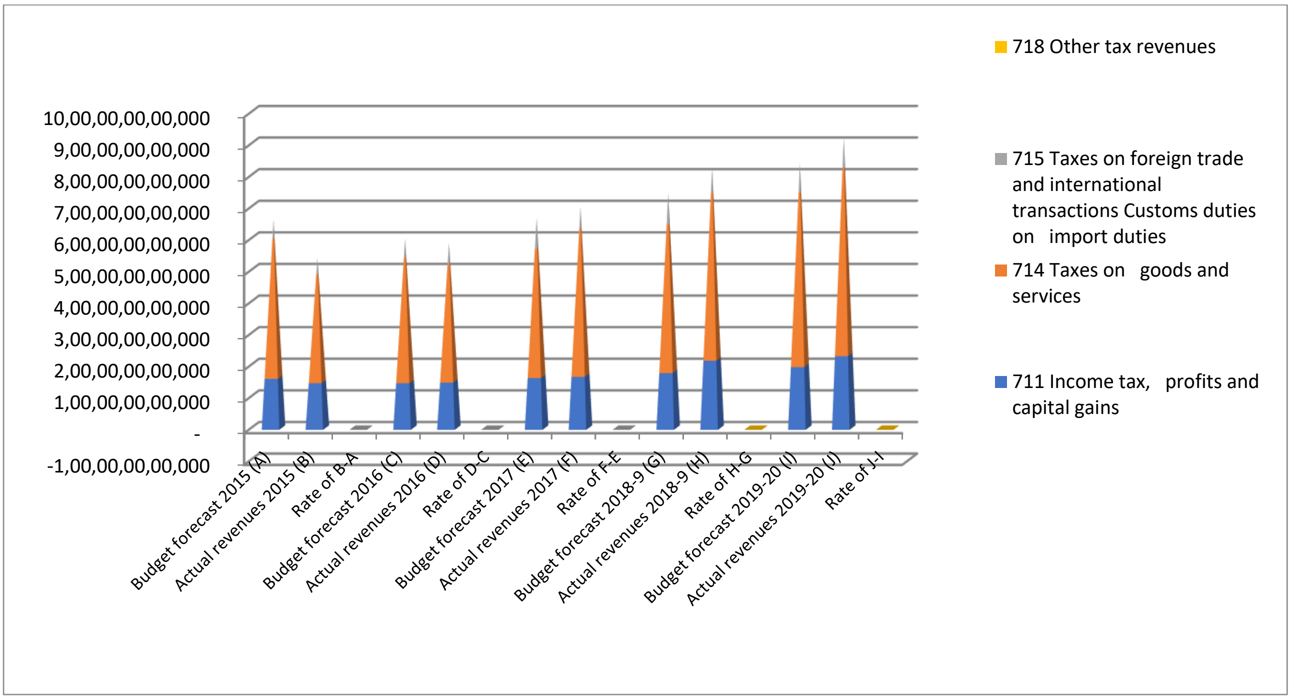
Table 2: Comparison of the achievement of major tax revenue items against forecasts for the 2015, 2016, 2017, and 2018-2019 budget years

Account number	Wording	Budget Forecast 2015 (A)	Actual revenues 2015 (B)	Rate of B-A	Budget forecast 2016 (C)	Actual revenues 2016 (D)	Rate of D-C	Budget forecast 2017 (E)	Actual revenues 2017 (F)	Rate of F-E	Budget forecast 2018-9 (G)	Actual revenues 2018-9 (H)	Rate of H-G	Budget Forecast 2019-20 (I)	Actual revenues 2019-20 (J)	Rate of J-I
711	Income tax, profits, and capital gains	159 785 674 858	145 814 223 717	-8,74%	145 814 223 717	147 727 306 876	1,31%	162 397 223 941	166 200 735 858	2,34%	177 937 338 076	217 065 238 727	21,99%	196 991 979 723	231 265 720 431	17,40%
714	Taxes on goods and services	439 295 845 150	339 744 489 761	-22,66%	394 144 810 892	369 764 450 527	-6,19%	404 844 197 564	464 956 838 417	14,85%	464 802 236 591	527 212 647 245	13,43%	546 878 099 084	590 875 567 191	8,05%
715	Taxes on foreign trade and international transactions Customs duties on import duties	59 871 520 521	51 798 609 460	-13,48%	58 692 405 364	67 507 689 822	15,02%	97 024 278 386	68 457 904 190	-29,44%	98 091 035 217	82 099 983 540	-16,30%	93 079 576 711	98 202 953 209	5,50%
718	Other tax revenues		33 300						371 355				#DIV/0!			#DIV/0!

Source: Table made up with the comparison between

Results indicated above in Table 2 are represented in Figure 2 here beneath comparing budget forecast and the actual annually collected tax collected.

Figure 2: Comparison of the achievement of major tax revenue items against forecasts for the 2015, 2016, 2017, and 2018-2019 budget years



3.2. Tax measures change, revenue increase

3.2.1. Calculation, declaration, and payment of income tax and VAT on Companies' sales

From fiscal year 2021/2022, all companies will be required to calculate, declare, and pay income tax and VAT on their sales, in order to ensure equal treatment of public contract holders, avoid unfair competition, respect the principle of VAT neutrality, and ensure that a company that makes a profit must pay tax, according to the explanatory memorandum.

3.2.2. Additional anti-pollution tax on the customs value of vehicles aged 10 years and over

This is in addition to the specific anti-pollution tax set at a flat rate of BIF 2,000,000 per vehicle of this generation (Article 51 of the 2020/2021 Finance Law). The Draft Finance Laws 2021/2022 forecast revenue of BIF 2,474,122,798 from the additional anti-pollution tax on used vehicles (account 7148002).

3.2.3. Notaries and lawyers taxes on fees collected

Notaries and lawyers previously paid no tax on the fees they charged their customers. From the 2022/2023 financial year, they will be required to calculate and pay to the Treasury account the 10% tax on fees collected.

3.2.4. Measure on international road haulage

From the 2021/2022 financial year, international road haulage will be subject to a flat-rate tax. Article 68, which provides for this flat-rate tax, reserves the implementation of this measure for an order by the Minister of Finance, who will determine the amount.

4. Discussion of the Results

4.1. Influence of tax measure changes

4.1.1. Impact of the measure of calculation, declaration, and payment of income tax and VAT on the companies' sales

The VAT and income tax payments do not clearly produce an effective impact on the budgetary capacity of the country of Burundi. This statement meets the report of the Court of Account of Burundi after analyzing the budget for 2021-2022. According to that report, neither the explanatory memorandum to the 2021/2022 Finance Bill nor the "Office Burundais des Recettes(Burundi Revenue Office)" note on revenue projections for 2021/2022 provide any information on the impact of the measure of calculation, declaration, and payment of income tax and VAT on the companies' sales. Moreover, the forecasts in the 2021/2022 Finance Bill do not indicate the impact of this measure in isolation. Anyway, things should not go this way as long as innovative VAT or any other tax would be impactful on the budget to support infrastructure establishment or any other public investment (Alesina & Paradisi, 2017; Alvi et al., 2024; Schiff & Lewin, 1998). This has not been realized in the budget receipt (See Tab. A and Fig.1)

4.1.2. Impact of Additional anti-pollution tax on the customs value of vehicles aged 10 years and over there has been included in the forecast bill the measure that introduces Additional anti-pollution tax on the customs value of vehicles aged 10 years and over. However, according to the Court of Account's report, neither the explanatory memorandum nor the OBR's note on the revenue projection indicates the detailed elements on the basis of which the customs value amounts per vehicle category were calculated. The Court is therefore unable to assess the impact of this measure. This means, there is no coherence between the introduction of this measure and the corresponding budget income. This is not like it has been found in other research conducted in other places (Beck et al., 2015; Navarro-Galera et al., 2016). As we compare the evolution in time of collecting and funding the national budget, there is no such a remarkable evolution due to new taxes and new tax rate introduction (See Tab.2 and Fig.2).

4.2.3. Impact of the notaries and lawyers' taxes on fees collected

The explanatory memorandum to the PLF 2022/2023 provides no information on the quantified impact of this measure. Furthermore, the forecasts in the PLF 2022/2023 do not indicate the impact of this measure in isolation. Similarly, the OBR has not provided the Court with a note on the projected revenue from this tax for the 2022/2023 financial year. The Court is therefore unable to assess the impact of this measure. The same situation is met here where there is no matching or relationship between the tax and budget (Alvi et al., 2024; Ron Balsera et al., 2018; Vervisch et al., 2013).

4.2.4. Impact of international road haulage

Article 68 of the PLF 2021/2022 reserves the implementation of this measure to an order from the Minister of Finance. Moreover, the note on revenue projections for 2021/2022 produced by the tax authorities does not include this tax measure. Furthermore, the forecasts in the PLF 2021/2022 do not indicate the impact of this measure in isolation. The Court of Account is therefore unable to assess this impact. The same situation is remarked where the tax increase does not match the budget (Ron Balsera et al., 2018).

5. Conclusion

Collecting tax income in the budget depends on the tax rate within a country but, as much as the rate is increased to raise investment, there are changes in taxpayer behavior opting for tax evasion and avoidance as significant challenges. Analyzing the evolution of collected tax resources, results show that there are small changes. However, tax rate increases, as denoted by the Court of Account reports on the analysis of the budget bills, there is no straight impact of new measures creating a new source of tax income or increasing the existing one.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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