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Ease of Doing Business and Taxes from Exports in Selected African Countries

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ABSTRACT

Export taxes play a pivotal role in revenue mobilization and economic development in Africa. However, inefficiencies in the business regulatory environment can influence the ability of governments to generate export-related tax revenues. This study therefore examined how the ease of doing business (EoDB) affects taxes derived from exports in selected African countries by evaluating key institutional and regulatory indicators. The study adopted a quantitative research design using panel data from 39 African countries covering the period 2014-2023. Key indicators examined include time to start a business, access to electricity, property registration procedures, tax compliance time, border compliance costs, and insolvency resolution efficiency. The analysis employs linear regression with panel-corrected standard errors (PCSEs) to address potential heteroskedasticity and contemporaneous correlation within the panel dataset. The results revealed that several regulatory bottlenecks significantly reduce export tax revenues. Specifically, the number of startup procedures (−0.481, $P < 0.01$), delays in property registration (−0.006, $P < 0.05$), and border compliance costs (−0.001, $P < 0.01$) negatively affect export tax collections. In contrast, access to electricity (0.038, $P < 0.01$) and tax compliance time (0.010, $P < 0.01$) positively influence export tax revenue generation. Furthermore, insolvency resolution time (−0.108, $P < 0.01$) is found to significantly reduce export tax contributions. The findings highlight the need for African governments to streamline regulatory procedures, improve infrastructure such as electricity supply, and strengthen legal frameworks governing business operations and insolvency processes. Enhancing institutional efficiency and reducing administrative barriers can foster export growth, increase compliance, and improve tax revenue mobilization from export activities. The study contributes to the literature by linking ease of doing business indicators with export tax revenue performance across African countries. It emphasized the role of institutional efficiency in optimizing export-based tax revenue.

Keywords: Business Operations, Ease of Doing Business, Export Taxes, Institutional Quality, Tax Revenue
JEL Classifications: H20, K20

1. INTRODUCTION

Tax revenue is a fundamental component of fiscal policy and economic stability in African countries. Among the various sources of tax income, export taxes levies imposed on goods and services sold beyond national borders play a significant role, particularly in economies where trade constitutes a substantial portion of the GDP. The efficiency and structure of a country's business environment, often encapsulated in the concept of "ease of doing business," have profound implications for export performance and, by extension, export tax revenues. The World Bank's Ease of Doing Business Index evaluates various dimensions of business regulation, including the time and cost associated with starting a business, obtaining construction permits, accessing electricity, registering property, obtaining credit, paying taxes, trading across borders, enforcing contracts, and resolving insolvency. These factors collectively influence the operational efficiency of businesses and their capacity to engage in export activities (World Bank, 2020).

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Empirical studies have highlighted the relationship between regulatory efficiency and tax revenue collection. Kassim (2024) found that in sub-Saharan African economies, trade liberalization is associated with an increase in total tax revenues, suggesting that streamlined regulations can enhance tax compliance and broaden the tax base. Moreover, trade facilitation measures, such as the implementation of electronic customs systems, have been shown to increase government revenues by reducing administrative costs and minimizing tax evasion (Gnangnon, 2017). For example, Ghana's introduction of an electronic customs system led to a significant increase in revenue collection by customs (OECD, 2023).

African nations have undertaken various tax reforms and implemented business-friendly environmental policies, cross-border agreements, and collaborations to create a conducive business environment aimed at enhancing tax revenues from exports. These initiatives are part of broader strategies to improve domestic resource mobilization and integrate into the global economy. One significant reform is the establishment of the African Continental Free Trade Area (AfCFTA), which aims to eliminate tariffs on intra-African trade, thereby boosting trade volumes and, consequently, export tax revenues. The AfCFTA is projected to increase intra-African trade by over 50%, which could lead to a substantial rise in export-related tax revenues (African Union, 2023). Additionally, the African Tax Administration Forum (ATAF) has been instrumental in fostering cooperation among African tax authorities to address cross-border tax evasion and avoidance, enhancing revenue mobilization from international trade (ATAF, 2023).

Despite these efforts, African countries have been lagging in optimizing export tax revenues compared to other regions. According to the OECD, in 2022, taxes on goods and services accounted for an average of 51.3% of total tax revenues in Africa, with trade taxes contributing notably within this category. However, the reliance on such taxes varies across countries, influenced by factors like economic structure, trade volumes, and policy frameworks (OECD, 2022). In contrast, OECD countries have more diversified tax structures with higher contributions from income and corporate taxes, indicating a more balanced approach to tax revenue generation.

To address these disparities, African countries have implemented various reforms. For instance, Nigeria has introduced tax reforms aimed at simplifying tax administration, lowering compliance costs, and reducing bureaucracy, particularly for businesses engaged in cross-border trade (BusinessDay, 2024). Similarly, regional integration efforts have strengthened tax systems through shared knowledge and best practices, as seen in the collaboration facilitated by ATAF (African Leadership Magazine, 2024).

Moreover, international organizations have provided support for these reforms. The OECD has been working with African countries to enhance their tax systems, focusing on domestic resource mobilization and aligning with international tax standards (OECD, 2023). These collaborations aim to build capacity, improve tax policy and administration, and ultimately increase tax revenues from exports.

Despite these insights, there remains a gap in the literature concerning the specific impact of ease of doing business on taxes from exports in African countries. While studies have examined the general relationship between business regulations and tax revenues, few have focused on the export sector. This study aims to fill this gap by analyzing how various dimensions of business regulation affect export tax revenues in selected African countries.

The remaining part of this paper captured the review of literature as explained in section 2, the methods adopted for the study as highlighted in section 3, while section 4 demonstrated the results of the analysis, the discussions and the implication of findings, section 5 summarized, concluded and made recommendations on the paper.

2. REVIEW OF LITERATURE

This section addressed the review of the key concepts of the study, the underlying theories as well as previous empirical studies related to the paper.

2.1. Review of Concepts

Export taxes, also known as export duties, are levies imposed by governments on goods and services as they exit a country's borders. These taxes serve multiple purposes, including revenue generation, price stabilization, and the promotion of domestic value addition. Gómez-Sabaini (1990) noted that export taxes are often used by countries to achieve various objectives, such as increasing fiscal revenues and managing domestic supply and prices. Similarly, Solleder (2013) highlighted that more than half of all countries with independent trade policies apply export taxes, indicating their widespread use as a policy tool.

The importance of export taxes lies in their ability to provide governments with a source of revenue, especially in countries where other forms of taxation may be challenging to implement. They can also help stabilize domestic prices by discouraging exports during periods of high global demand, ensuring sufficient supply for local consumption. Furthermore, export taxes can encourage domestic processing industries by making raw material exports more expensive, thereby promoting value addition within the country (Gómez-Sabaini, 1990).

In previous studies, export taxes have been analyzed for their impact on trade competitiveness and economic development. For instance, Beck and Chaves (2011) investigated how different types of tax rates affect export volumes in the long run, finding that high taxes can lead to a loss of market share for exporters. Additionally, Solleder (2013) provided descriptive statistics on taxed products, illustrating the prevalence and characteristics of export taxes across countries.

In this study, export taxes are defined as compulsory financial charges imposed by a government on goods and services as they are exported out of the country. The focus is on understanding how these taxes influence export performance and contribute to total tax revenues. Measurement of export taxes in this study mean the proportion of export tax revenues relative to total tax revenues (World Bank, 2020).

Ease of doing business refers to the regulatory environment and institutional framework that influence the ability of individuals and firms to start, operate, and grow a business within a country. According to Djankov et al. (2002), ease of doing business encompasses regulatory processes such as starting a business, dealing with licenses, registering property, and enforcing contracts. The World Bank (2020) defines it as the extent to which the regulatory environment is conducive to business operations, measured through ten indicators that include the time, cost, and procedural requirements for common business activities. A conducive business environment minimizes bureaucratic hurdles, increases transparency, and reduces transaction costs, thus stimulating entrepreneurship, investment, and productivity (De Soto, 2000; Freund and Pierola, 2015).

The importance of ease of doing business lies in its strong correlation with economic outcomes, including foreign direct investment, export competitiveness, and domestic entrepreneurship. Research by Haidar (2012) indicates that improvements in business regulatory reforms have a significant positive impact on firm performance and tax revenues. Furthermore, World Bank (2019) data suggests that economies with efficient business regulations tend to attract more export-oriented enterprises, thereby enhancing their export base and fiscal returns.

Previous studies have extensively used the Ease of Doing Business Index to evaluate its impact on various macroeconomic outcomes. For instance, Bai et al. (2019) analyzed the influence of business environment reforms on trade expansion in Sub-Saharan Africa, finding that simplification in regulatory procedures directly enhances export intensity. Similarly, Messaoud and Teheni (2014) used ease of doing business indicators to assess their relationship with economic growth in MENA countries, affirming the role of regulatory quality in development outcomes.

In this present study, ease of doing business is defined as the set of government-imposed administrative procedures and legal frameworks that affect how firms are established and managed. It is operationalized using indicators such as time and cost to start a business, ease of obtaining credit, reliability of electricity supply, cost of paying taxes, and time to resolve insolvency. These indicators are measured using annual data from the World Bank's Doing Business Reports and World Development Indicators (WDI).

2.2. Underpinning Theory

The theory underpinning this study is the Institutional Theory, propounded by Douglass C. North in 1990. North conceptualized institutions as the formal and informal rules that structure human interactions, encompassing laws, regulations, norms, and conventions. These institutions serve to reduce uncertainty in exchange by providing a stable structure to everyday life. The theory posits that institutions evolve over time and are influenced by the beliefs and perceptions of the actors within them, leading to changes in economic performance (North, 1990). A fundamental assumption of Institutional Theory is that the quality of institutions directly affects economic outcomes by shaping the incentives and constraints faced by individuals and organizations. North emphasized that institutional change is often incremental and path-dependent, influenced by historical contexts and the existing institutional framework (North, 1990). The theory also highlights the role of enforcement mechanisms and the importance of aligning formal rules with informal norms to ensure institutional effectiveness (Scott, 2001).

Despite its widespread application, Institutional Theory has faced several criticisms. Critics argue that the theory lacks specificity in defining institutions and the mechanisms through which they influence economic outcomes, leading to challenges in empirical testing (Ankarloo and Palermo, 2004). Others contend that the theory may overemphasize the role of institutions while underestimating the influence of other factors such as culture and individual agency (Chang, 2011). Nonetheless, numerous studies have supported the relevance of Institutional Theory in explaining economic phenomena. For instance, a study by KIPPRA (2021) found that institutional factors such as the efficiency of the court system and access to trade finance significantly influenced export performance in Kenya. Similarly, research by the Akanbi (2019) demonstrated that improvements in institutional quality, including government effectiveness and control of corruption, were associated with increased tax capacity in sub-Saharan African countries. In the context of this study, Institutional Theory provides a robust framework for examining how the ease of doing business reflecting the quality of institutions affects taxes from exports in selected African countries.

2.3. Empirical Review

Recent empirical research continues to underscore the significance of a conducive business environment in enhancing export activities and, by extension, export tax revenues in African nations. For instance, Ijirshar et al. (2023) analyzed 11 West African countries and found that improvements in EoDB indicators, such as streamlined business registration and enhanced access to credit, significantly influenced domestic investment and foreign direct investment (FDI), which are critical for boosting export activities. Similarly, Abille and Mumuni (2023) emphasized that while EoDB positively affects FDI inflows, the presence of robust governance structures enhances this effect, suggesting that institutional quality plays a pivotal role in translating business-friendly reforms into increased export activities and, consequently, higher export tax revenues.

In the context of trade facilitation, Kareem and Wieck (2024) highlighted that both "soft" (e.g., regulatory frameworks) and "hard" (e.g., infrastructure) quality infrastructures are essential for export performance in Africa. Their study indicated that deficiencies in these areas impede export activities, thereby limiting potential tax revenues from exports. Furthermore, Adeniyi and Imade (2018) found that poor tax administration and multiple tax burdens negatively impact business performance in Nigeria, suggesting that simplifying tax processes could enhance compliance and increase export tax revenues.

The impact of EoDB on SMEs' performance was examined by Obuobi et al. (2023), who found that while trade facilitation measures can sometimes negatively affect SMEs due to increased competition, improvements in tax administration and business

licensing positively influence SMEs' performance, potentially leading to higher export volumes and tax contributions. Additionally, Ajeigbe and Ganda (2023) employed a panel autoregressive distributed lag model across African countries and concluded that EoDB and macroeconomic factors like inflation and interest rates significantly determine FDI levels, which are instrumental in enhancing export capacities and tax revenues.

Moreover, the World Bank's Doing Business reports (2020) have consistently shown that African countries with higher EoDB rankings tend to have better export performance. For example, Mauritius and Rwanda, known for their business-friendly environments, have seen substantial growth in their export sectors, leading to increased tax revenues from exports. These findings underscore the importance of continuous reforms aimed at improving the business climate to boost export activities and associated tax revenues.

Kweka (2024) analyzed the relationship between terms of trade volatility and tax revenue in Sub-Saharan African countries, finding that fluctuations in trade terms can significantly impact tax revenues, emphasizing the need for stable and supportive business environments to mitigate such volatility. Ajeigbe and Ganda (2023) examined the impact of ease of doing business on FDI for sustainable economic growth in African countries. Their findings indicate that improvements in business regulations, such as reducing the cost and time of starting a business, significantly attract FDI, which is instrumental in enhancing export capacities and tax revenues. Ijirshar et al. (2023) assessed the link between ease of doing business and investment among West African countries, revealing that simplified business procedures and improved access to credit facilities encourage both domestic and foreign investments. These investments are crucial for expanding export activities and increasing tax revenues.

Abille and Mumuni (2023) analyzed tax incentives, ease of doing business, and inflows of FDI in Africa, concluding that while ease of doing business positively affects FDI inflows, the presence of robust governance structures enhances this effect. This suggests that institutional quality plays a pivotal role in translating business-friendly reforms into increased export activities and, consequently, higher export tax revenues. Opuala-Charles et al. (2023) conducted a panel analysis on the influence of ease of doing business on economic growth in selected Sub-Saharan African countries. Their findings indicate that improvements in business regulations, such as access to credit and property registration, significantly contribute to economic growth, which is closely linked to enhanced export activities and tax revenues. Similarly, a study on the ease of doing business in local government contexts within South African municipalities found that reducing red tape and improving regulatory efficiency at the municipal level can attract business investments. Such localized improvements in the business environment are crucial for stimulating export activities and increasing associated tax revenues.

In a study focusing on the effects of foreign direct investment (FDI) and trade openness on tax earnings, researchers found that increased FDI and trade liberalization positively influence tax revenue collection in selected Sub-Saharan African economies. The study highlights that policies promoting ease of doing business can attract FDI, which in turn boosts export activities and tax revenues. Kareem and Wieck (2024) explored the effects of export-facilitating quality infrastructure on Africa's exports, finding that both "soft" (e.g., regulatory frameworks) and "hard" (e.g., infrastructure) quality infrastructures are essential for enhancing export performance. Their study suggests that deficiencies in these areas impede export activities, thereby limiting potential tax revenues from exports. Obuobi et al. (2023) investigated the impact of trade facilitation on African SMEs' performance, discovering that while trade facilitation measures can sometimes negatively affect SMEs due to increased competition, improvements in tax administration and business licensing positively influence SMEs' performance, potentially leading to higher export volumes and tax contributions. Akande et al. (2025) examined regulatory efficiency and the informal economy's impact on tax revenue in West Africa. Their study emphasizes that enhancing regulatory frameworks and formalizing the informal sector can significantly improve tax compliance and revenue generation, including from export activities.

Özsoy et al. (2022) used panel data to show that ICT development significantly boosts high-tech exports. Their study implies that digital infrastructure is key for easing business operations and raising taxable export volume. In alignment with this, Mpofu (2022) discussed Industry 5.0 in the African context and identified challenges such as technological lag and skills shortages that hinder Africa's participation in advanced manufacturing and exports. Bridging these gaps could enhance competitiveness and export taxation. Kanbiro (2022) demonstrated that tax incentives like holidays and exemptions during the COVID-19 pandemic helped sustain MSMEs in Ethiopia. While this temporarily reduced tax intake, such policies created long-term export growth potential, broadening the tax base.

Kouam and Asongu (2022) explored the relationship between taxation and social innovation. Their findings suggest that progressive tax frameworks can encourage sustainable economic activities, including exports, especially if designed in alignment with the Sustainable Development Goals (SDGs). Ortiz-Martínez and Marín-Hernández (2021) as well as Wu and Jin (2022) found that environmental, social, and governance (ESG) practices improve firm performance and market reputation, which can contribute to higher export activities and, hence, export taxes. Yue and Li (2024) extended this by showing that ESG engagement enhances domestic value-added to exports during periods of technological change.

Hannah and Myoda (2023) conducted a comparative study on tax compliance and regulatory adherence, finding that businesses are more likely to comply with export tax obligations when regulatory environments are perceived as fair, predictable, and minimally burdensome. Sebele-Mpofu et al. (2022) examined taxation in the informal sector and found that enforcement mechanisms and institutional trust are key to bringing informal exporters into the tax net. Lin (2022) introduced the notion of "business warfare," emphasizing the geopolitical and regulatory battles firms

navigate. For African exporters, weak institutional protections can deter global participation, shrinking the taxable export base. Li and Zhang (2023) studied the effects of financial constraints on enterprise innovation. Their results imply that easing credit access and reducing administrative burdens can increase firm-level innovation and exports, indirectly contributing to export tax revenue growth.

Institutional frameworks have emerged as vital determinants of export performance. Adegbite and Abbey (2023) found that effective institutional mechanisms significantly enhance export outcomes across Sub-Saharan Africa. Their findings suggest that streamlining regulatory practices can reduce transaction costs and improve export tax revenue. This perspective is reinforced by Agbo et al. (2018), who highlighted how bureaucratic delays in Nigeria reduce economic efficiency and disincentivize export-oriented firms. Similarly, Rasha and Adegbola (2023) argue that inefficiencies in property registration and weak institutional capacity undermine business expansion, especially for export-driven firms, thereby reducing potential tax bases.

From a theoretical standpoint, the classic model of Allingham and Sandmo (1972) underscores the importance of minimizing tax complexity to enhance compliance and reduce evasion. This insight is particularly relevant in African countries, where simplified tax procedures could help formalize exports and boost tax revenue. Further supporting the institutional argument, Zapata and Smith (2023) examined how high regulatory costs reduce trade efficiency. Their cross-country analysis highlights that regulatory streamlining could indirectly improve export tax revenue by enabling smoother trade flows.

The empirical studies present diverse perspectives on the relationship between the ease of doing business (EoDB) and export-related tax revenue across African countries. While several scholars (e.g., Ijirshar et al., 2023; Abille and Mumuni, 2023; Kareem and Wieck, 2024) affirm that improvements in EoDB indicators such as streamlined regulations, enhanced credit access, and efficient infrastructure positively influence foreign direct investment, export activities, and by extension, tax revenues, others caution that the effects are conditional on the strength of governance institutions, macroeconomic stability, and the level of technological development (e.g., Mpofu, 2022; Lawal et al., 2024; Sebele-Mpofu et al., 2022). In some contexts, trade facilitation and regulatory reforms have even had unintended consequences, such as heightened competition adversely affecting SMEs (Obuobi et al., 2023). Additionally, bureaucratic inefficiencies, poor tax administration, and informal sector dynamics continue to challenge the effective translation of business reforms into fiscal gains. Given these mixed findings and varying contexts, this study posits the following null hypothesis to guide its analysis:

H_1: Ease of doing business has no significant effect on taxes from exports in selected African countries.

3. METHODOLOGY

This study utilized an ex-post facto research design, which is appropriate for assessing the influence of ease of doing business on export-related tax revenues across African nations using already existing data. Since the variables under consideration are not subject to manipulation, this approach offers the advantage of examining historical events and their outcomes on tax performance, enabling causal inference based on observed trends. Similar designs have been adopted in earlier empirical works such as those by Kaya and Hazman (2022), Gupta and Jalles (2022), and Hannah and Myoda (2023), who explored macroeconomic and governance-related issues using retrospective datasets.

Population of the study comprising the fifty-four countries on the African continent, as listed by global bodies including the World Bank, the International Monetary Fund, and the Organisation for Economic Co-operation and Development. Due to limitations in data availability, a purposive sampling approach was applied to select thirty-nine countries for which consistent and comprehensive data were accessible over the 10-year period from 2014 to 2023. Countries included in the sample met the criteria for data presence on both ease of doing business indicators and tax revenues from exports. All data were obtained from credible sources such as the World Bank's World Development Indicators (WDI) and the Doing Business database, which have a strong reputation for reliability and have been frequently employed in contemporary research (Aldieri et al., 2023; Zeytoonnejad Mousavian et al., 2023).

To analyze the relationship between the ease of conducting business and export tax revenues, the study specified a panel regression model incorporating multiple aspects of business regulation. The dependent variable is taxes from export, expressed as a percentage of total tax revenue, while the explanatory variables include several dimensions of business regulation such as the time and cost associated with starting a business, accessing electricity, registering property, obtaining credit, meeting tax obligations, trading across borders, enforcing contracts, and resolving insolvency.

The regression model estimates the effects of these indicators on export tax revenues across the selected countries and over time.

$$TAXP_{it} = \beta_0 + \beta_1 SAB_{it} + \beta_2 GEL_{it} + \beta_3 REPT_{it} + \beta_4 GCRT_{it} + \beta_5 PTX_{it} + \beta_6 TAB_{it} + \beta_7 ENCT_{it} + \beta_8 RINS_{it} + \varepsilon_{it} \quad (1)$$

β_0 represent the Constant in the models, β_{1-8} represent the coefficients of the exogenous variables, i represent the number of the countries under study, and t represent the study's time frame.

The study's key variables were operationalized using standard metrics recognized by the World Bank and other authoritative institutions.

- Starting a business (SAB) was measured by the number of days required to complete the registration process
- Access to electricity (GEL) was assessed based on the percentage of the population with reliable electricity access
- Registering property (REPT) was evaluated by counting the steps and time involved in the process
- Credit availability (GCRT) was represented through indices reflecting legal rights and credit information

- Paying taxes (PTX) was quantified by the total tax rate applied to commercial profits
- Trading across borders (TAB) captured the time and costs associated with complying with border procedures
- Contract enforcement (ENCT) was represented by the time needed to resolve commercial disputes, andInsolvency resolution (RINS) was evaluated using recovery rates or the average time taken to resolve bankruptcy issues
- Export tax revenues (TAXP) were measured as a proportion of total national tax income, sourced from the WDI and supported by studies such as Azeng and Helgath (2023).

In terms of analytical procedures, the data underwent both descriptive and inferential analysis. To ensure the absence of multicollinearity among the predictors, the Pearson correlation method and the variance inflation factor (VIF) test were applied, following the recommended thresholds of a correlation coefficient below 0.8 and a VIF mean value below 10, as suggested by econometric authorities like Baltagi (2021). Considering the dataset comprises 39 countries over a 10-year span, the estimation was carried out using several panel data techniques including pooled ordinary least squares (OLS), fixed effects, random effects, and the generalized method of moments (GMM). The choice of the most appropriate model was determined through diagnostic tests such as the Hausman specification test for selecting between Fixed and Random Effects models, the Breusch and Pagan Lagrangian multiplier test for comparing random effects with pooled OLS, and the testparm test for evaluating fixed effects against pooled OLS. Additionally, the study conducted tests for heteroscedasticity, serial correlation, and cross-sectional dependence to assess the robustness and reliability of the regression estimates.

Based on theoretical and empirical expectations, it is hypothesized that improvements in the ease of doing business are likely to enhance tax revenues from exports. When procedures such as business registration, access to infrastructure, dispute resolution, and trade facilitation become more streamlined and less costly, firms are more inclined to engage in international trade; this, in turn, broadens the export base and increases the volume of taxable transactions, thereby raising government revenue from export activities. Conversely, if the business environment remains cumbersome or inefficient, it may deter entrepreneurial and cross-border economic activity, resulting in reduced tax yields from exports.

4. RESULTS, DISCUSSION AND IMPLICATION OF FINDINGS

This section presents the outcome of the analysis, the discussions of the results as a well as the implications of the findings. The result of the multiple regression analysis conducted is displayed in Table 1.

4.1. Interpretation of Results

4.4.1. Diagnostic results

The model was tested for the presence of heteroskedasticity and serial correlation using the Modified Wald Test for groupwise heteroskedasticity and the Wooldridge Test for autocorrelation. The heteroskedasticity test examined whether the variance of the error terms remained constant across panels. With a P = 0.000 for the heteroskedasticity test, which is <5% significance level, there is evidence of heteroskedasticity, suggesting that the error term variances are not constant.

Table 1: Regression and diagnostic tests' results

Linear regression with panel-corrected standard errors (PCSEs)				
Variables	**Coefficient**	**Standard error**	**Z**	**P>z**
SAB	−0.481	0.034	−14.050	0.000*
GEL	0.038	0.003	12.220	0.000*
REPT	−0.006	0.002	−2.270	0.023*
GCRT	−0.064	0.005	−12.320	0.000*
PTX	0.010	0.001	18.560	0.000*
TAB	−0.001	0.000	−2.920	0.004*
ENCT	0.000	0.000	0.050	0.963
RINS	−0.108	0.041	−2.610	0.009*
CONSTANT	4.689	0.385	12.180	0.000
R-squared: 0.2441				
Diagnostic tests				
Wald Chi^2 (8): 3045.06, P=0.0000				
Heteroskedasticity test: Chi^2 (1)=121.27, P=0.0000				
Serial correlation test: F (1, 38)=18.453, P=0.0001				
Dependent variable: TAXP @5% significance level				

The autocorrelation test was conducted to determine the presence of first-order autocorrelation in the panel data. The P = 0.000, which is less than the significance level of 0.05, indicates the presence of serial correlation, implying that the residuals are correlated over time. To address these issues, the regression model was estimated using linear regression with panel-corrected standard errors (PCSEs), ensuring robust and reliable results despite the detected heteroskedasticity and serial correlation.

Regression equation:

$$TXP_{it} = \beta_0 + \beta_1 SAB_{it} + \beta_2 GEL_{it} + \beta_3 REPT_{it} + \beta_4 GCRT_{it} + \beta_5 PTX_{it} + \beta_6 TAB_{it} + \beta_7 ENCT_{it} + \beta_8 RINS_{it} + \varepsilon_{it} \quad (2)$$

Restated as:

$$TXP_{it} = 4.689 - 0.481 SAB_{it} + 0.038 GEL_{it} - 0.006 REPT_{it} - 0.064 GCRT_{it} + 0.010 PTX_{it} - 0.001 TAB_{it} + 0.000 ENCT_{it} - 0.108 RINS_{it} \quad (3)$$

4.4.2. Interpretation of the regression results

The regression analysis examined the effect of various ease-of-doing-business indicators on taxes from exports (TAXP). Using linear regression with panel-corrected standard errors (PCSEs), the study provides insights into how these variables contribute to export tax revenue in selected African countries.

The coefficient for SAB is −0.481, with a P = 0.000, indicating a statistically significant negative relationship with TXP at the 5% significance level. This implies that as the number of procedures required to start a business increase, taxes from exports decrease. Specifically, each additional procedure reduces export tax revenue by 0.481 units, holding other variables constant. The coefficient for GEL is 0.038, with a P = 0.000, indicating a statistically

significant positive relationship with TXP. A 1% improvement in access to electricity results in a 0.038% increase in taxes from exports, assuming other variables remain constant. The coefficient for REPT is −0.006, with a P = 0.023, which is statistically significant; this implies that an additional day required to register property is associated with a reduction of 0.006 units in taxes from exports, ceteris paribus. The coefficient for GCRT is −0.064, with a P = 0.000, showing a significant negative relationship with TXP. A 1% increase in domestic credit to the private sector as a percentage of GDP decreases taxes from exports by 0.064 units, holding other variables constant. The coefficient for PTX is 0.010, with a P = 0.000, indicating a significant positive relationship with TXP. This result shows that a 1-h increase in the time required to prepare and pay taxes corresponds to a 0.010% increase in export tax revenue contribution to total tax revenue, other factors being equal. The coefficient for TAB is −0.001, with a P = 0.004, signifying a statistically significant negative relationship with TXP. A one-dollar increase in the net cost of border compliance leads to a 0.001-unit reduction in taxes from exports, holding other variables constant.

The coefficient for ENCT is 0.000, with a P = 0.963, indicating no statistically significant relationship with TXP. This suggests that variations in the time required to enforce contracts do not significantly affect taxes from exports. The coefficient for RINS is −0.108, with a P = 0.009, showing a significant negative relationship with TXP. The longer the years spent in resolving insolvency issues, the reduction in the taxes from export. A 1-year increase in the time to resolve insolvency issues results in a 0.108% reduction in taxes from exports contribution to total tax revenue, assuming all other variables remain constant. The constant term is 4.689, with a P = 0.000, indicating that when all independent variables are held at zero, the baseline level of taxes from exports is 4.689 units.

The R-squared value of 0.2441 indicates that approximately 24.41% of the variation in taxes from exports is explained by the independent variables included in the model. Additionally, the Wald Chi-square statistic of 3045.06, with a P = 0.0000, confirms the overall statistical significance of the model, reflecting that the independent variables jointly have a significant effect on TXP.

4.2. Discussion of Findings

The regression results indicate that various ease of doing business (EDB) factors significantly influence taxes from exports (TXP) in selected African countries. This discussion integrates empirical and theoretical insights to contextualize the findings. The regression analysis examining the effect of various ease-of-doing-business (EoDB) indicators on taxes from exports (TAXP) in selected African countries reveals several statistically significant relationships, supporting insights found in previous empirical studies while also highlighting the nuanced impact of different business environment factors.

The finding that the number of procedures to start a business (SAB) has a significantly negative effect on export tax revenue aligns with Ijirshar et al. (2023) and Opuala-Charles et al. (2023), who emphasized that bureaucratic hurdles deter both domestic and foreign investments crucial for export expansion. As shown in this study, an increase in startup procedures reduces TAXP, reinforcing the call for simplifying business registration processes to enhance export-oriented activities. The positive relationship between access to electricity (GEL) and TAXP corroborates Kareem and Wieck (2024), who identified reliable infrastructure as a critical determinant of export performance. Improved electricity access facilitates production efficiency and business continuity, especially for export-driven enterprises, thereby enhancing taxable export activities.

Property registration time (REPT) was found to negatively impact export tax revenue, consistent with Rasha and Adegbola (2023), who argue that institutional inefficiencies and delays in property-related procedures hinder business expansion. The negative effect of domestic credit to the private sector (GCRT) on TAXP may appear counterintuitive, but it aligns with Ajeigbe and Ganda (2023), who noted that the mere availability of credit without proper regulatory and institutional support may not translate into productive investments, particularly in export sectors.

The result showed a positive and significant effect of the time taken to prepare and pay taxes (PTX) on export tax revenue challenges conventional wisdom. While complex tax procedures are often cited as deterrents (Adeniyi and Imade, 2018), this outcome may reflect better compliance or enhanced tax mobilization in more structured environments, as suggested by Hannah and Myoda (2023).

The negative impact of the net cost of border compliance (TAB) on TAXP supports findings by Kareem and Wieck (2024), who emphasized that high trade transaction costs at borders undermine export competitiveness and reduce tax revenues. Similarly, the insignificant effect of contract enforcement time (ENCT) indicates that legal delays in enforcing contracts may not be a primary determinant of export tax outcomes, a finding that nuances the broader institutional discourse by Adegbite and Abbey (2023).

The strongly negative and significant relationship between the time to resolve insolvency (RINS) and export tax revenue underscores the importance of efficient dispute resolution systems in maintaining firm solvency and continuity, as echoed by Lawal et al. (2024). Prolonged insolvency periods can discourage investment in export sectors and reduce the taxable export base.

The R-squared value (0.2441) suggests that EoDB variables explain a moderate portion of the variation in export tax revenue, the Wald Chi-square statistic confirms the joint significance of the model. This supports the empirical findings of the World Bank (2020) and several authors (e.g., Mpofu, 2022; Obuobi et al., 2023), who collectively argue that improving business conditions contributes meaningfully to fiscal outcomes in the export sector.

Theoretically, the findings of this study are largely consistent with the assumptions and propositions of Institutional Theory, which asserts that the structure and efficiency of institutional frameworks significantly influence economic outcomes, including tax revenue mobilization (North, 1990; Scott, 2001). The significant negative

effect of SAB (number of start-up procedures) on taxes from exports (TAXP) supports the theory's proposition that excessive regulatory and procedural requirements act as institutional constraints, creating transaction costs that deter economic activity and reduce the tax base (Djankov et al., 2002; World Bank, 2020). This affirms the belief that minimizing bureaucratic hurdles enhances institutional efficiency, which in turn fosters productive export activities and revenue generation.

Similarly, the statistically significant negative effect of REPT (time required to register property) on TAXP reflects the Institutional Theory's emphasis on the importance of efficient property rights and legal frameworks (North, 1991). Longer registration periods can be interpreted as institutional bottlenecks that obstruct business formation and expansion, thereby suppressing export volumes and associated taxes (Acemoglu and Robinson, 2012). These results reinforce the notion that weak institutions create disincentives for formal sector growth, limiting a country's ability to harness fiscal benefits from trade.

The significant positive impact of GEL (access to electricity) on export taxes resonates with the argument that strong institutions not only reduce uncertainties but also provide essential infrastructure that supports business productivity (Rodrik et al., 2004; Hall and Jones, 1999). Improved electricity access symbolizes institutional capability in public service delivery, which enhances production efficiency and promotes higher export activity—ultimately increasing tax revenue from such economic engagements.

Furthermore, the negative and statistically significant coefficient for RINS (time to resolve insolvency) aligns with Institutional Theory's proposition that effective legal and dispute resolution mechanisms are vital for sustaining investor confidence and promoting long-term engagement in trade (La Porta et al., 1999; North, 1990). Protracted insolvency processes indicate institutional weakness, which introduces uncertainty into the business environment, discouraging firms from engaging in export-related investments that contribute to tax revenue.

However, the positive relationship between PTX (time to prepare and pay taxes) and export taxes presents a nuanced perspective. Although longer tax compliance times typically signal institutional inefficiency (Djankov et al., 2010), this result may reflect the presence of more formalized and enforced institutional tax structures. In such contexts, even if compliance is time-consuming, it may result in more comprehensive monitoring and enforcement, thereby enhancing tax collection efficiency. This suggests that while Institutional Theory typically favors simplified systems, its principles may also recognize the role of institutional rigor in boosting compliance (Scott, 2001).

The insignificant effect of ENCT (contract enforcement time) on TAXP indicates that not all dimensions of institutional quality exert uniform influence on fiscal outcomes. According to the theory, while institutions matter, their relevance may vary by context and sector (Williamson, 2000). In this case, contract enforcement delays may not significantly affect the export sector's tax potential, implying that firms either adapt to such inefficiencies or that this variable plays a less critical role compared to others like infrastructure or property rights.

Conclusively, the study's results affirm Institutional Theory's central proposition that institutional structures manifested in business regulation, infrastructure provision, and legal efficiencyplay a pivotal role in shaping economic behavior and public revenue outcomes (North, 1990; Scott, 2001; Acemoglu and Robinson, 2012).

4.3. Implication of Findings

The result shows a significant negative relationship between the number of start-up procedures to register a business and taxes from exports (TXP), with a coefficient of −0.481 (P = 0.000). This result highlights the administrative burden that excessive business registration requirements place on enterprises. Lengthy and complex start-up processes may discourage formalization, reduce the number of businesses engaging in export activities, and hinder export tax collection. Consequently, countries with excessive bureaucratic procedures may experience reduced export volumes and limited diversification of export sectors. The coefficient of 0.038 (P = 0.000) indicates a significant positive relationship between access to electricity and TXP. This finding underscores the critical role of electricity in enabling businesses to operate efficiently and expand their production capacity. Improved access to electricity reduces production costs, enhances competitiveness, and supports the growth of export-oriented industries, thereby contributing to higher export tax revenues. Investments in energy infrastructure and the provision of reliable electricity supply are essential for supporting export activities.

The significant negative coefficient of −0.006 (P = 0.023) suggests that lengthy property registration processes can discourage investments in export-related industries. Delays in securing property rights may increase transaction costs and hinder businesses from leveraging property as collateral for financing export activities. Furthermore, it reflects inefficiencies in the business environment that deter investment in export-oriented sectors. Simplifying property registration procedures can stimulate investment and export-oriented economic activities, ultimately increasing export tax revenue. The negative and significant coefficient of −0.064 (P = 0.000) implies that greater access to domestic credit reduces TXP. This suggests that businesses with better access to credit may focus on serving local markets rather than venturing into the more challenging and resource-intensive export markets. Alternatively, it could indicate that domestic credit is being allocated inefficiently or to non-productive sectors, limiting its impact on export growth. The significant positive coefficient of 0.010 (P = 0.000) reveals that longer tax preparation times are associated with higher TXP. This counterintuitive result may reflect the dependence of export revenues on specific sectors or businesses that are already well-established and capable of navigating complex tax systems.

The significant negative coefficient of −0.001 (P = 0.004) indicates that higher border compliance costs reduce TXP. Expensive and inefficient border procedures increase the cost of exporting, making locally produced goods less competitive in international

markets. These costs discourage businesses from engaging in export activities, ultimately reducing tax revenue from exports. The coefficient of 0.000 (P = 0.963) indicates no significant relationship between contract enforcement times and TXP. This suggests that contract enforcement efficiency, while important for general business operations, does not directly influence export tax revenues in this context. The significant negative coefficient of −0.108 (P = 0.009) indicates that longer insolvency resolution times reduce TXP. Lengthy insolvency processes disrupt business operations and deter foreign investments in export-oriented sectors, limiting the ability of firms to recover and resume export activities.

5. CONCLUSION AND RECOMMENDATIONS

This research examined the relationship between ease-of-doing-business (EDB) indicators and taxes from exports (TAXP) across selected African nations. Employing linear regression analysis with panel-corrected standard errors, the study evaluated how various institutional and regulatory factors impact export-based tax revenue. The results showed that certain aspects of the business environment, such as the number of procedures to start a business (SAB), time to register property (REPT), and cost of border compliance (TAB), negatively affect TAXP indicating that complex regulations and institutional delays can undermine export performance and fiscal revenue. Conversely, improvements in electricity access (GEL) and time spent on tax compliance (PTX) were associated with higher export tax revenue, suggesting that when key infrastructures and formal systems are in place, tax collection from exports improves. The significance of domestic credit (GCRT) and insolvency resolution (RINS) further highlighted how financial and legal institutions shape tax outcomes in the export sector.

The study concludes that institutional efficiency and regulatory quality play a pivotal role in shaping the export tax base in African economies. Complex start-up requirements, delays in property registration, and costly border procedures create bottlenecks that discourage export activity, thereby weakening revenue mobilization from external trade. On the other hand, improved access to public utilities, effective insolvency frameworks, and robust compliance structures are linked to better tax performance from exports. These findings reinforce the broader view that a supportive, streamlined, and well-governed business environment is critical for enhancing export-driven fiscal contributions. Strengthening institutional capacity and reducing red tape are essential steps toward sustainable revenue growth in the region.

To enhance the contribution of export taxes to national revenue in African countries, it is essential to implement comprehensive institutional reforms. This includes simplifying and streamlining the procedures for starting a business to reduce regulatory delays that hinder new export ventures. Property registration processes should be digitized and decentralized to promote transparency and encourage formal economic participation. Investment in key infrastructure, particularly in energy and logistics, is critical to lowering operational costs and boosting export competitiveness. Additionally, tax administration systems should be modernized through the adoption of electronic filing and enhanced audit mechanisms to improve compliance while minimizing burdens on exporters. Accelerating judicial and insolvency procedures will help create a more predictable business environment and maintain investor confidence, ensuring sustained export activity. Lastly, policies that expand access to credit should be aligned with strategies that drive formal sector productivity and export-led growth. By pursuing these reforms, African governments can unlock the full potential of their export sectors and build more resilient, inclusive, and sustainable revenue systems.

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