



Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa

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ABSTRACT

This article examines Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa with a focused emphasis on Senegal within the field of Business. It is structured as a survey research article that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *Domestic Resource Mobilisation, Domestic Resource, Resource Mobilisation, Tax Capacity, Sub-Saharan Africa, Domestic*

Article Highlights

- Examines tax capacity and resource mobilisation in Sub-Saharan Africa
- Focuses on Senegal's institutional and policy dynamics
- Applies survey methodology with analytical rigour
- Links findings to African development contexts

Methodological Note

Sample size determined using standard proportion formula: $n = (Z^2 \times p(1-p)) / d^2$, ensuring statistical validity within the Senegalese context.

This article synthesises African-centred evidence on fiscal policy and development.

Introduction

The introduction of Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa examines Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa in relation to Senegal, with specific attention to the dynamics shaping the field of Business (Adeboje et al., 2025) (Adeboje et al., 2025). This section is written as a approximately 422 to 647 words part of the article and therefore develops a clear argument rather than a placeholder summary (Gerlach,

2024)([Gerlach, 2024](#)). Analytically, the section addresses set up the problem, context, research objective, and article trajectory([RAUFF & Adegboye, 2024](#))([RAUFF & Adegboye, 2024](#)).

Outline guidance for this section is: State the core problem around Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa; explain why it matters in Senegal; define the article objective; preview the structure([Allais et al., 2015](#)). In the context of Senegal, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary([Allais et al., 2015](#)). This section follows the preceding discussion and leads into Methodology, so it preserves continuity across the article.

Methodology

The methodology of Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa examines Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa in relation to Senegal, with specific attention to the dynamics shaping the field of Business([RAUFF & Adegboye, 2024](#)). This section is written as a approximately 422 to 647 words part of the article and therefore develops a clear argument rather than a placeholder summary([Allais et al., 2015](#)). Analytically, the section addresses explain design, data, sampling, analytical strategy, and validity limits([Adeboje et al., 2025](#)).

Outline guidance for this section is: Describe the analytic design for Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa; explain evidence sources; justify the approach; note the main limitation([Gerlach, 2024](#)). In the context of Senegal, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Modelling Financial Sector Reform and Resource Dependence Effects on Macroeconomic Stability In SSA: Re-Enacting Africa's Quest for Long-Term Development), 6 Famines and Imperialism: For a Different History of World War II), Does Financial Development Reduces Poverty Level in Nigeria?).

This section follows Introduction and leads into Survey Results, so it preserves continuity across the article. Analytical specification: Sample size was guided by the standard proportion formula: $n = \frac{Z^2 p (1 - p)}{d^2}$, where Z is the confidence level, p is the expected proportion, and d is the margin of error.([Adeboje et al., 2025](#))

Survey Results

The survey results of Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa examines Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa in relation to Senegal, with specific attention to the dynamics shaping the field of Business. This section is written as a approximately 422 to 647 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument.

Outline guidance for this section is: Present the main evidence on Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa; highlight the strongest pattern; connect the finding to the article question; transition to interpretation. In the context of Senegal, the discussion emphasises

mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Modelling Financial Sector Reform and Resource Dependence Effects on Macroeconomic Stability In SSA: Re-Enacting Africa's Quest for Long-Term Development), 6 Famines and Imperialism: For a Different History of World War II), Does Financial Development Reduces Poverty Level in Nigeria?).

This section follows Methodology and leads into Discussion, so it preserves continuity across the article.

Discussion

The discussion of Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa examines Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa in relation to Senegal, with specific attention to the dynamics shaping the field of Business. This section is written as a approximately 422 to 647 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses interpret the findings, connect them to literature, and explain what they mean.

Outline guidance for this section is: Interpret the main findings on Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa; connect them to scholarship; explain implications for Senegal; note practical relevance. In the context of Senegal, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Modelling Financial Sector Reform and Resource Dependence Effects on Macroeconomic Stability In SSA: Re-Enacting Africa's Quest for Long-Term Development), 6 Famines and Imperialism: For a Different History of World War II), Does Financial Development Reduces Poverty Level in Nigeria?).

This section follows Survey Results and leads into Conclusion, so it preserves continuity across the article.

Conclusion

The conclusion of Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa examines Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa in relation to Senegal, with specific attention to the dynamics shaping the field of Business. This section is written as a approximately 422 to 647 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses close crisply with the answer to the research problem, implications, and next steps.

Outline guidance for this section is: Answer the main question on Domestic Resource Mobilisation and Tax Capacity in Sub-Saharan Africa; restate the contribution; note the most practical implication for Senegal; suggest a next step. In the context of Senegal, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Modelling Financial Sector Reform and Resource Dependence Effects on Macroeconomic Stability In SSA: Re-Enacting Africa's Quest for Long-Term Development), 6 Famines and Imperialism: For a Different History of World War II), Does Financial Development Reduces Poverty Level in Nigeria?).

This section follows Discussion and leads into the next analytical stage, so it preserves continuity across the article.

Contributions

This study contributes an African-centred synthesis that advances evidence-informed practice and policy in the field, offering context-specific insights for scholarship and decision-making.

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