

Tax Revenue Mobilization and Economic Resilience in Timor-Leste Evidence from Fiscal and Tax Policy Reforms

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ABSTRACT

This study examines tax revenue mobilization strategies to strengthen fiscal and economic resilience in Timor-Leste amid persistent dependence on petroleum revenues. Its contribution lies in synthesizing transferable policy lessons from tax reforms in Timor-Leste, Indonesia, Vietnam, and Cambodia. Using a narrative literature review and comparative policy analysis, the study reviews 20 purposively selected academic publications and institutional reports. The analysis focuses on tax administration, institutional capacity, digital transformation, tax-base expansion, value-added tax reform, compliance, and governance. The findings show that sustainable domestic revenue mobilization requires coordinated administrative strengthening, digitalization, broader tax bases, improved taxpayer compliance, and institutional credibility. These findings support a gradual and capacity-based tax reform pathway to reduce petroleum dependence and strengthen Timor-Leste's long-term fiscal resilience

INTRODUCTION

Domestic revenue mobilization has become increasingly important for developing economies seeking to finance public services, maintain fiscal space, and reduce vulnerability to external financing shocks. The World Bank Independent Evaluation Group emphasizes that domestic revenue mobilization has assumed a central position in the development agenda because conventional development assistance alone is insufficient to finance expanding development needs, while fiscal deficits and debt pressures have intensified in many developing economies (World Bank, 2023). Comparative evidence further shows substantial differences in both tax effort and revenue stability across developing regions, indicating that economic capacity alone does not determine a country's ability to mobilize domestic resources (Gwaindepi, 2021). This challenge is particularly important for economies whose government finances depend heavily on natural-resource income because resource revenues can weaken incentives to develop diversified and durable tax systems. McNabb (2023) demonstrates that fiscal dependence on extractive revenues must be understood in relation to the capacity of non-extractive revenues to finance routine government expenditure, with stronger extractive dependence being associated with greater vulnerability to revenue and expenditure shocks. Consequently, tax revenue mobilization constitutes not merely a revenue-raising mechanism but an important component of fiscal resilience, institutional development, and long-term economic sustainability.

This structural challenge is highly relevant to Timor-Leste, where petroleum resources have historically shaped the financing structure of the state and have reduced the immediate fiscal pressure to develop a broad domestic tax base. From the perspective of the resource-dependence literature, the problem is not simply the availability of natural-resource revenues but the extent to which such revenues substitute for taxation and weaken the development of sustainable fiscal institutions. Laniran and Adeleke (2024), examining oil-abundant developing countries, find that natural-resource dependence can undermine taxation capacity and accountability, thereby reinforcing one of the institutional mechanisms associated with the resource curse. Recent evidence specific to Timor-Leste similarly indicates that global economic shocks and institutional capacity are closely connected to the country's fiscal resilience, suggesting that institutional strengthening is critical for sustaining fiscal stability when external revenues are uncertain (Gomes et al., 2026). This creates an increasingly important policy problem because a petroleum-financed fiscal model cannot indefinitely provide the same degree of protection against long-term expenditure commitments and future economic shocks. The Timor-Leste case therefore provides an important setting for examining whether domestic taxation can evolve from a secondary financing instrument into a central pillar of fiscal and economic resilience.

Theoretically, the relationship between tax revenue mobilization and economic resilience can be explained through the complementary perspectives of fiscal dependence, tax capacity, and institutional theory. The fiscal-dependence perspective suggests that the resilience of a resource-producing state

should be assessed by its capacity to finance recurrent expenditure through non-resource revenues rather than by the absolute amount of natural-resource income available at a particular point in time (McNabb, 2023). Tax-capacity theory, in turn, emphasizes that revenue performance depends on the state's institutional ability to identify taxable activities, administer liabilities, monitor compliance, and enforce tax obligations. Empirical evidence from developing economies supports this argument, as Altaf et al. (2024) find that improvements in institutional quality have a positive long-run relationship with tax capacity, particularly through stronger accountability and governance arrangements. The behavioral dimension is equally important because taxpayers' willingness to comply depends not only on enforcement but also on perceived fairness and reciprocity; Castañeda (2024) demonstrates that perceptions of unfair taxation can weaken tax morale and increase the acceptability of tax evasion in developing-country contexts. Taken together, these perspectives imply that Timor-Leste's fiscal transition should be evaluated as an institutional process involving revenue diversification, administrative capacity, taxpayer relationships, and governance rather than simply as the introduction of additional taxes.

Previous research nevertheless reveals an important unresolved issue regarding how tax modernization translates into actual revenue capacity. Recent literature increasingly emphasizes technology as a mechanism for improving tax administration, reducing transaction costs, and expanding the informational capacity of tax authorities. Okunogbe and Tourek (2024) argue that technology can strengthen taxation in lower-income countries, but its effectiveness depends heavily on tax officials, administrative incentives, political commitment, and the institutional context in which technological systems are deployed. Evidence from Indonesia illustrates this complexity: Mujiyati et al. (2024) find that digital tax-administration platforms can contribute to higher local-government tax revenue, whereas Rosyid et al. (2024) emphasize that digital systems such as e-filing and e-billing must be accompanied by adequate data security, access, and administrative capacity. More importantly, Setiawan and Yanti (2024) report that tax knowledge and taxpayer awareness significantly influence compliance, while tax digitalization itself does not show a significant effect in their empirical setting. These different findings indicate that digitalization should not automatically be treated as an independent solution to weak revenue mobilization; rather, its impact appears conditional on institutional readiness, taxpayer capability, administrative quality, and the broader governance environment.

Despite the expanding literature, three major research gaps remain. First, much of the recent tax literature examines individual reform components – such as digitalization, compliance, institutional quality, or taxpayer behavior – rather than explaining how these components interact within a comprehensive domestic revenue mobilization strategy. Second, studies of resource-dependent economies have extensively discussed fiscal dependence and the resource curse, but they have less frequently connected declining resource-based fiscal capacity with specific lessons from contemporary tax-policy and tax-administration reforms in neighboring developing economies. Third, existing studies concerning

Timor-Leste remain relatively fragmented between analyses of petroleum dependence, institutional vulnerability, economic diversification, and fiscal sustainability, leaving limited comparative research that systematically identifies which tax-reform mechanisms are transferable to the country's particular institutional setting. This gap is important because reforms that increase revenue in larger or administratively more developed economies cannot be assumed to produce identical outcomes in a small, resource-dependent state with a narrower formal tax base. Accordingly, the novelty of this study lies in integrating the concepts of tax capacity, fiscal dependence, digital transformation, tax-base expansion, compliance, and institutional resilience into a comparative policy framework specifically designed to identify adaptable lessons for Timor-Leste.

Against this background, this study aims to analyze how tax revenue mobilization can contribute to strengthening the fiscal and economic resilience of Timor-Leste by drawing comparative lessons from fiscal and tax-policy reforms in selected Southeast Asian economies. More specifically, the study examines the roles of tax-administration capacity, institutional strengthening, digital transformation, tax-base expansion, value-added taxation, taxpayer compliance, and governance as interconnected dimensions of domestic revenue mobilization. Through a narrative literature review and comparative policy analysis, the study seeks to distinguish reforms that are merely country-specific from reform principles that may be realistically adapted to Timor-Leste's economic and institutional conditions. The theoretical contribution of the research is to connect the fiscal-dependence perspective with the tax-capacity literature, demonstrating that resilience in a resource-dependent economy depends not only on managing resource wealth but also on building institutions capable of sustainably mobilizing non-resource revenues. Practically, the study provides a structured policy basis for government institutions and tax authorities to prioritize reform sequencing, administrative capacity, digital infrastructure, compliance management, and gradual broadening of the domestic tax base. Ultimately, the study advances the argument that a credible transition from petroleum dependence requires taxation to be treated not simply as a fiscal instrument but as part of a broader institutional strategy for long-term economic resilience.

LITERATURE REVIEW

This structural challenge is highly relevant to Timor-Leste, where petroleum resources have historically shaped the financing structure of the state and have reduced the immediate fiscal pressure to develop a broad domestic tax base. From the perspective of the resource-dependence literature, the problem is not simply the availability of natural-resource revenues but the extent to which such revenues substitute for taxation and weaken the development of sustainable fiscal institutions. Laniran and Adeleke (2024), examining oil-abundant developing countries, find that natural-resource dependence can undermine taxation capacity and accountability, thereby reinforcing one of the institutional mechanisms associated with the resource curse. Recent evidence specific to Timor-Leste similarly indicates that global economic shocks and institutional capacity are closely connected to the country's fiscal resilience, suggesting that institutional strengthening is critical for sustaining fiscal stability when external

revenues are uncertain (Gomes et al., 2026). This creates an increasingly important policy problem because a petroleum-financed fiscal model cannot indefinitely provide the same degree of protection against long-term expenditure commitments and future economic shocks. The Timor-Leste case therefore provides an important setting for examining whether domestic taxation can evolve from a secondary financing instrument into a central pillar of fiscal and economic resilience.

METHODOLOGY

This study employed a qualitative research design combining a narrative literature review with comparative policy analysis. The narrative review approach was selected because the study sought to integrate heterogeneous forms of evidence, including peer-reviewed empirical studies, review articles, working papers, and institutional policy reports, rather than statistically aggregate effect sizes. Narrative reviews are appropriate when the objective is to interpret a broad and methodologically diverse body of literature while identifying conceptual patterns, policy mechanisms, and areas of convergence or divergence across studies (Agarwal et al., 2023; Turnbull et al., 2023). To improve methodological transparency, the review followed a structured search, screening, extraction, and synthesis process rather than relying on an informal selection of sources. Comparative policy analysis was subsequently applied to examine how tax-reform experiences differed across national contexts and which policy mechanisms could reasonably be considered transferable to Timor-Leste. This design was considered appropriate because comparative policy analysis enables systematic comparison of policy instruments, institutional settings, implementation arrangements, and contextual differences across a small number of cases (López-Santana & Tanca, 2024).

The document population consisted of academic and institutional publications addressing tax revenue mobilization, tax administration reform, digital taxation, tax-base expansion, value-added taxation, taxpayer compliance, governance, petroleum dependence, and fiscal resilience. The principal comparative settings were Timor-Leste, Indonesia, Vietnam, and Cambodia, supplemented by cross-country evidence relevant to developing and emerging economies. The unit of analysis was the individual publication or institutional report, while the analytical unit within each document consisted of statements, empirical findings, policy recommendations, or conceptual arguments directly related to the study themes. A purposive document-selection strategy was used because the study required sources with high substantive relevance rather than a statistically representative sample of all publications on taxation. The final corpus comprised 20 purposively selected academic publications and institutional reports, including country-specific and cross-country sources. These documents were selected to provide sufficient variation in institutional setting, reform experience, methodological approach, and policy relevance while maintaining direct alignment with the research objectives. The established corpus includes sources on Timor-Leste, Indonesia, Vietnam, Cambodia, and cross-country tax reform evidence.

Literature identification was conducted through a structured search of Google Scholar, publisher databases, and the official repositories of major international institutions, including the Asian Development Bank, International Monetary Fund, and Organisation for Economic Co-operation and Development. Search combinations included terms such as *“tax revenue mobilization,” “tax administration reform,” “digital tax administration,” “domestic revenue mobilization,” “tax capacity,” “value-added tax reform,” “tax compliance,” “fiscal resilience,” “petroleum dependence,” “Timor-Leste taxation,” “Indonesia tax reform,” “Vietnam tax administration,”* and *“Cambodia revenue mobilization.”* Forward and backward reference checking was also used where a highly relevant source identified additional publications directly related to the analytical themes. DOI records, publisher pages, and institutional repositories were used to verify bibliographic accuracy and accessibility before inclusion. In line with recommendations for transparent narrative and hybrid reviews, the search procedure specified the source locations, keywords, screening logic, and extraction categories used to construct the review corpus (Turnbull et al., 2023). The search was considered complete when additional searches no longer identified sources that contributed substantively new evidence to the predefined analytical dimensions.

Eligibility was determined through explicit inclusion and exclusion criteria. Publications were included when they satisfied four conditions: (1) direct relevance to domestic revenue mobilization, tax policy, tax administration, fiscal resilience, or closely related institutional reform; (2) focus on Timor-Leste, Indonesia, Vietnam, Cambodia, or cross-country evidence with clear relevance to developing economies; (3) identifiable authorship or institutional provenance and verifiable bibliographic information; and (4) sufficient full-text or substantive content to permit extraction of research design, policy context, findings, and implications. Peer-reviewed studies and reports published by established international institutions were prioritized, while several earlier publications were retained where they provided foundational evidence on petroleum dependence or tax reform trajectories that remained directly relevant to the study. Sources were excluded when they consisted only of unattributed commentary, duplicated publications, news material, non-verifiable webpages, or studies whose principal focus was unrelated to fiscal policy and taxation. No human participants were recruited, no survey or interview instrument was administered, and therefore conventional respondent sampling, psychometric validity testing, and reliability coefficients such as Cronbach’s alpha were not applicable to this research design.

Data collection was conducted using a structured literature extraction matrix developed specifically for this study. For each of the 20 selected documents, the matrix recorded bibliographic information, country or geographical scope, publication type, research objective, methodological approach, principal tax or fiscal reform examined, key findings, institutional conditions, and policy implications. A second coding layer classified the evidence according to tax-administration capacity, institutional strengthening, digital transformation, tax-base expansion, value-added tax reform, taxpayer compliance, governance, petroleum dependence, and fiscal resilience. This approach ensured consistency across publications with different methodological

designs and allowed predefined analytical objectives to be combined with themes emerging from heterogeneous evidence (Shaw et al., 2021). The research procedure involved problem identification, development of search concepts and eligibility criteria, screening of relevant and bibliographically valid sources, establishment of the final 20-document corpus, full-text or substantive-section review, data extraction, descriptive and interpretive coding, and comparison across Timor-Leste, Indonesia, Vietnam, Cambodia, and cross-country studies. The synthesized evidence was then interpreted in relation to tax capacity, fiscal dependence, institutional development, and economic resilience, following contemporary guidance that literature synthesis should clearly document how evidence is identified, extracted, organized, interpreted, and linked to research objectives (Hall & Leeder, 2024; Turnbull et al., 2023).

Data analysis combined thematic synthesis and comparative policy mapping. Thematic analysis was used to identify recurring patterns related to administrative reform, digital systems, taxpayer identification, compliance management, VAT, tax-base expansion, governance, and fiscal vulnerability, with themes developed to address the research questions rather than merely summarize frequently occurring terms (Braun & Clarke, 2022). Related codes were grouped into broader analytical categories while retaining country and source identifiers, and the evidence was subsequently organized in a country-by-theme matrix to assess similarities, differences, reform sequencing, and contextual constraints. Comparative policy analysis was applied to evaluate the transferability of reform experiences according to institutional capacity, economic structure, tax-base characteristics, administrative readiness, and implementation conditions, rather than assuming that policies effective in one jurisdiction would automatically succeed in another (López-Santana & Tanca, 2024). Methodological rigor was maintained through transparent inclusion criteria, standardized extraction procedures, consistent coding, source triangulation, and clear separation between original findings and interpretive synthesis. Credibility, dependability, confirmability, and transferability were therefore addressed systematically, while no statistical meta-analysis or human-subject procedures were required because the study relied exclusively on published documentary evidence.

RESEARCH RESULTS

Profile and Analytical Distribution of the Reviewed Literature

The final analytical corpus comprised 20 purposively selected academic publications and institutional reports covering Timor-Leste, Indonesia, Vietnam, Cambodia, and cross-country evidence from developing and emerging economies. Five sources focused directly on Timor-Leste, four examined Indonesia, three addressed Vietnam, three focused on Cambodia, and five provided comparative, cross-country, or global tax-administration evidence. The corpus was methodologically heterogeneous, encompassing empirical panel and time-series analyses, fixed-effects estimation, autoregressive distributed lag models, difference-in-differences analysis, behavioral surveys, literature reviews, and policy or institutional assessments. This diversity was retained because the purpose of the study was not to estimate a pooled effect size but to

identify recurring reform mechanisms across different policy and institutional contexts. The literature extraction matrix showed that the studies clustered around five interrelated themes: **(1) petroleum dependence and fiscal resilience, (2) institutional and tax-administration capacity, (3) digital transformation and information integration, (4) tax-base expansion and value-added tax reform, and (5) taxpayer compliance, governance, and contextual conditions.**

Table 1. Analytical Contribution of the 20 Selected Sources

Code	Source	Country/Scope	Principal Evidence Extracted	Main Analytical Theme
S1	Asian Development Bank (2024)	Timor-Leste	Petroleum dependence constrains fiscal sustainability; domestic revenue diversification, VAT development, and tax-administration reform are required	Fiscal resilience; tax-base reform
S2	Scheiner (2021)	Timor-Leste	Declining petroleum income makes economic and fiscal diversification increasingly necessary	Petroleum dependence
S3	Samuel et al. (2020)	Timor-Leste	Resource dependence is associated with economic and institutional vulnerabilities	Fiscal resilience; institutional conditions
S4	Lundahl and Sjöholm (2008)	Timor-Leste	Petroleum wealth creates development opportunities but also long-term volatility and sustainability risks	Petroleum dependence
S5	International Monetary Fund (2025a)	Timor-Leste	Long-term fiscal sustainability requires stronger domestic revenue mobilization and tax administration	Fiscal resilience; institutional reform
S6	Eka (2019)	Indonesia	Tax-administration reform improves individual compliance, but institutional productivity conditions revenue effects	Tax administration; compliance
S7	Iswahyudi (2017)	Indonesia	Incomplete or reversed tax reforms can weaken compliance and reduce reform effectiveness	Reform sequencing; compliance
S8	Cahyadi et al. (2023)	Indonesia	Digital economic activity requires legal and administrative adaptation of the tax system	Digital transformation; tax-base expansion
S9	Ginting et al. (2026)	Indonesia	Coretax reform emphasizes data integration, institutional modernization, digital administration, and compliance	Digital transformation; institutions
S10	Dang (2026)	Vietnam	Electronic invoicing and inter-agency data integration strengthen the informational capacity of tax administration	Digital administration; compliance

S11	An et al. (2025)	Vietnam	Taxing e-commerce requires attention to behavioral, administrative, and compliance determinants	Tax-base expansion; compliance
S12	International Monetary Fund (2025b)	Vietnam	Revenue strengthening must accompany institutional and fiscal reform in a changing economic structure	Fiscal and institutional reform
S13	Taing and Chang (2021)	Cambodia	Tax morale, fairness, and complexity significantly influence compliance intention	Compliance; governance
S14	Vanderbruggen and Laysym (2024)	Cambodia	Cooperative compliance, taxpayer education, dispute resolution, and voluntary correction can strengthen DRM	Compliance; administration
S15	Eng and Lim (2026)	Cambodia	Tax revenue is also shaped by macroeconomic conditions such as inflation, exchange rates, money supply, and exports	Macroeconomic context
S16	Akitoby et al. (2019)	Cross-country	Successful mobilization episodes commonly combine VAT, exemption rationalization, excises, governance, and administration	Tax-base reform; institutional capacity
S17	Adan et al. (2023)	Cross-country	Stronger tax administration is associated with substantial revenue gains; sustained reforms produce larger effects	Administrative capacity
S18	Atsebi et al. (2025)	Cross-country	Administrative capacity significantly increases revenue, conditional on informality and institutional development	Administrative capacity; context
S19	OECD (2020)	Global	Modern taxation increasingly relies on integrated, seamless, data-based digital administration	Digital transformation
S20	Asian Development Bank (2022)	Asia-Pacific	Digital tax transformation can reduce administrative and compliance costs but depends on implementation capacity	Digital transformation; institutional readiness

The source-level extraction shows that no single reform instrument dominated all studies. Instead, the evidence repeatedly linked revenue outcomes to combinations of administrative capacity, institutional quality, information systems, tax-base design, and taxpayer behavior. The thematic synthesis therefore indicated that tax revenue mobilization operates as a multidimensional process rather than a narrowly technical exercise in changing tax rates.

Petroleum Dependence and the Fiscal Resilience Constraint

The Timor-Leste-specific literature showed the strongest convergence around petroleum dependence as the central structural constraint on long-term fiscal resilience. Lundahl and Sjöholm (2008) identified at an early stage that petroleum wealth could generate substantial development opportunities while simultaneously exposing Timor-Leste to volatility and the institutional risks commonly associated with resource dependence. Samuel et al. (2020) extended this argument by showing that the country's resource dependence is connected not only to revenue concentration but also to broader economic and institutional vulnerabilities. Scheiner (2021) subsequently emphasized that the declining role of petroleum income transforms diversification from a desirable objective into an increasingly unavoidable fiscal and economic requirement. These three studies therefore establish a consistent trajectory in which petroleum wealth initially increased fiscal capacity but simultaneously delayed the urgency of constructing a broader domestic revenue base.

More recent institutional assessments reinforce this pattern. The Asian Development Bank (2024) identifies domestic revenue diversification, value-added taxation, and stronger tax administration as central components of a more sustainable fiscal structure, while the International Monetary Fund (2025a) similarly places domestic revenue mobilization and administrative reform within the broader adjustment required to preserve fiscal sustainability. Importantly, these sources do not portray taxation as an isolated substitute for petroleum income. Rather, the extracted evidence shows that greater domestic taxation must be accompanied by improved institutional capacity and more disciplined fiscal management. Across S1–S5, the common analytical pattern is therefore that fiscal resilience depends on reducing the concentration of government financing in petroleum-related sources while simultaneously building non-resource revenue institutions.

The comparative evidence supports this interpretation. Akitoby et al. (2019) show that sustained revenue mobilization episodes in developing countries generally emerge from combinations of tax-policy and administrative measures rather than single tax interventions. Adan et al. (2023) and Atsebi et al. (2025) further demonstrate that revenue capacity can improve materially when tax institutions are strengthened. When these cross-country findings are read alongside the Timor-Leste literature, the synthesis indicates that petroleum dependence is not merely a revenue-composition problem; it is also an institutional-capacity problem because long-term resilience requires the state to develop a tax system capable of replacing part of the fiscal function previously performed by resource income.

Institutional and Tax-Administration Capacity as the Core Enabler

The second and most recurrent theme was the importance of administrative and institutional capacity. Cross-country evidence provides the clearest quantitative support for this relationship. Adan et al. (2023) report that strengthening tax-administration capability is associated with sizeable improvements in revenue performance and that comprehensive reforms sustained over time generate larger gains than isolated or short-lived interventions. Atsebi et al. (2025), using evidence from a broad group of countries, similarly find that stronger tax-administration capacity contributes positively to tax revenue, although the magnitude of the effect depends on informality, financial development, and institutional conditions. Akitoby et al. (2019) complement these findings by showing that successful revenue-mobilization episodes commonly include reforms in taxpayer registration, filing, payment, reporting, audit, and governance.

Country evidence demonstrates why administrative capacity cannot be separated from reform design. In Indonesia, Eka (2019) finds that administrative reform can improve individual taxpayer compliance, but improved administrative arrangements do not automatically generate equivalent increases in revenue when organizational productivity remains constrained. Iswahyudi (2017) further shows that reform inconsistency, slowdown, or reversal can weaken compliance, demonstrating that institutional continuity and reform sequencing matter. Ginting et al. (2026) identify the movement toward Coretax as a broader transition involving organizational modernization, integration of taxpayer data, and administrative restructuring rather than merely the introduction of a new technological interface.

Cambodian evidence supports the same pattern from a different institutional angle. Vanderbruggen and Laysym (2024) identify limitations in an enforcement-heavy model centered on tax audits and emphasize the potential value of cooperative compliance, clearer dispute resolution, taxpayer education, and voluntary correction. Taing and Chang (2021) show that compliance intention also depends on fairness, complexity, and tax morale, implying that institutional effectiveness includes both enforcement capacity and the quality of taxpayer interaction. Taken together, S6, S7, S9, S13, S14, S16, S17, and S18 indicate that administrative capability functions as the institutional foundation through which legal tax provisions are converted into actual revenue.

For Timor-Leste, the comparative policy mapping revealed a substantial difference in reform maturity. Indonesia, Vietnam, and Cambodia provide evidence from tax systems in which administrative modernization is already linked to established taxpayer populations and more developed formal economic sectors. Timor-Leste, by contrast, faces the prior challenge of strengthening administrative foundations while simultaneously broadening its domestic tax system. The result is not that regional reforms are irrelevant, but that the institutional sequence differs: administrative capability appears to be a precondition for successfully transferring more sophisticated instruments.

Digital Transformation and Information Integration

Digital transformation constituted the third major theme, but the synthesis showed that digitalization is effective only when embedded within broader administrative reform. OECD (2020) conceptualizes modern tax administration as moving toward integrated and increasingly seamless systems in which taxpayer information, transactions, and reporting become digitally connected. The Asian Development Bank (2022) similarly identifies digital administration as a mechanism for reducing compliance and administrative costs, improving taxpayer services, increasing transparency, and strengthening monitoring. Both sources, however, emphasize institutional readiness, implementation capacity, and organizational change rather than treating technology as an independent determinant of revenue performance.

The Indonesian evidence illustrates this distinction. Cahyadi et al. (2023) show that digital economic activity creates legal and administrative challenges that require tax rules and institutional arrangements to adapt to new forms of economic exchange. Ginting et al. (2026) further describe Coretax as an integrated administrative reform that combines digitalization, taxpayer data, organizational processes, and compliance management. Read together with Eka (2019), these findings indicate that digital systems produce meaningful administrative benefits when the institutions operating them possess sufficient organizational capability.

Vietnam provides a more transaction-oriented example of digital tax reform. Dang (2026) examines electronic invoicing and inter-agency data integration as components of a broader tax-administration reform, demonstrating how digital information systems can strengthen the state's capacity to observe business activity and address corporate tax avoidance. An et al. (2025), focusing on e-commerce taxpayers, show that expansion of digital economic activity also creates new compliance challenges that require behavioral and administrative adaptation. The International Monetary Fund (2025b) places these changes within Vietnam's wider fiscal and institutional reform context, suggesting that revenue policy must evolve together with economic transformation.

Across S8–S12, S19, and S20, the common result is therefore more specific than simply stating that digitalization improves taxation. The thematic synthesis indicates three distinct functions of digital transformation: information integration, reduction of administrative friction, and expansion of observability over economic transactions. However, these functions remain conditional on legal frameworks, institutional competence, taxpayer access, data quality, and the capacity of tax authorities to convert digital information into compliance action.

Tax-Base Expansion, VAT, and Adaptation to Economic Change

The fourth theme concerned the breadth and composition of the tax base. Akitoby et al. (2019) provide the strongest cross-country evidence, showing that major tax-revenue mobilization episodes frequently combine broad-based value-added or consumption taxes, rationalization of exemptions, excise reforms, and improvements in administration. This finding indicates that successful

mobilization generally broadens the taxable base rather than relying exclusively on higher statutory rates imposed on existing taxpayers. Administrative reform remains important because a broader tax base increases the number of taxpayers, transactions, and reporting obligations that the revenue authority must manage.

This finding directly intersects with the Timor-Leste evidence. The Asian Development Bank (2024) identifies a modern VAT and broader domestic resource mobilization as important components of Timor-Leste's fiscal transition. The relevance of VAT is therefore not limited to the introduction of another tax instrument; it reflects the need to create a broader and more stable source of domestic revenue. At the same time, the comparative evidence suggests that VAT performance depends on registration, invoicing, filing, payment, exemption design, and administrative enforcement. The synthesis therefore does not support treating VAT introduction as institutionally independent from tax-administration capacity.

The Indonesian and Vietnamese studies extend this theme by demonstrating that the tax base must also adapt to changes in the structure of the economy. Cahyadi et al. (2023) show that economic digitalization creates taxable activities that may fall outside traditional legal and administrative frameworks if tax rules do not evolve. An et al. (2025) similarly identify e-commerce as an expanding field of taxation in Vietnam in which taxpayer compliance depends on both administrative and behavioral factors. Dang (2026) shows how digital information infrastructure can support the monitoring of these emerging tax bases. The resulting theme is therefore broader than conventional base expansion: revenue mobilization increasingly requires the tax system to capture new forms of economic activity while maintaining administratively feasible compliance arrangements.

Compliance, Governance, and Contextual Conditions

The fifth theme showed that tax revenue performance depends not only on administrative technology and tax instruments but also on taxpayer behavior, governance, and wider economic conditions. Taing and Chang (2021) provide direct behavioral evidence from Cambodia that tax morale, perceived fairness, and complexity significantly influence compliance intention. Their findings imply that enforcement alone cannot fully explain whether taxpayers comply with legal obligations. Vanderbruggen and Laysym (2024) similarly find that cooperative relationships, taxpayer education, dispute-resolution mechanisms, and voluntary correction can complement conventional audit-based enforcement.

Indonesia provides evidence that compliance is also shaped by policy consistency. Iswahyudi (2017) shows that incomplete reform and policy reversal can contribute to noncompliance, while Eka (2019) demonstrates that administrative reform has more visible effects on compliance than on revenue when organizational productivity remains constrained. These results suggest that taxpayers respond not only to statutory obligations but also to the continuity, predictability, and administrative credibility of the tax system.

Macroeconomic conditions represent an additional contextual layer. Eng and Lim (2026), using an ARDL framework for Cambodia, find that tax revenue is influenced by variables including inflation, exchange rates, broad money, and exports. This evidence indicates that changes in tax revenue cannot be attributed exclusively to administrative reform or taxpayer behavior. The International Monetary Fund (2025b) similarly situates Vietnam's revenue system within broader structural and macroeconomic adjustments, while Atsebi et al. (2025) show that the effectiveness of administrative strengthening varies with informality and financial development. The thematic synthesis therefore identifies governance quality, taxpayer behavior, macroeconomic conditions, and economic formalization as contextual moderators of tax-reform performance.

Comparative Policy Mapping Across the Four Country Settings

The country-by-theme comparison revealed substantial variation in both reform priorities and reform maturity. Timor-Leste's literature is dominated by petroleum dependence, fiscal sustainability, tax-base development, and the need to strengthen basic revenue institutions. Indonesia's evidence is more concentrated on administrative modernization, policy consistency, digital integration, and adaptation of taxation to the digital economy. Vietnam demonstrates a stronger emphasis on electronic invoicing, inter-agency data integration, e-commerce taxation, and revenue reform within a rapidly changing economic structure. Cambodia contributes particularly strong evidence on compliance behavior, cooperative administration, taxpayer relationships, and the macroeconomic determinants of revenue.

Table 2. Comparative Policy Mapping of the Reviewed Evidence

Analytical Dimension	Timor-Leste	Indonesia	Vietnam	Cambodia	Cross-Country/Global Evidence
Petroleum/resource dependence	Central structural issue	Limited relevance	Limited relevance	Limited relevance	Relevant for revenue diversification
Tax-administration capacity	Developing institutional priority	Established reform agenda	Rapidly modernizing	Strengthening compliance administration	Strong positive relationship with revenue
Digital transformation	Emerging requirement	Coretax and data integration	E-invoicing and inter-agency integration	Less dominant in selected corpus	Important but institution-dependent
Tax-base expansion	High priority	Adaptation to digital economy	E-commerce and structural change	Linked to DRM strategy	Broad bases and reduced exemptions support mobilization
VAT reform	Important prospective instrument	Mature VAT	Established VAT environment	Part of broader	Frequently associated with

		environmen t		revenue structure	successful mobilization
Taxpayer compliance	Developing administrativ e challenge	Sensitive to reform quality and consistency	Important in digital/e- commerce activity	Strong behavioral and cooperative- compliance evidence	Central to sustainable revenue gains
Governance and institutional credibility	Critical	Important	Important	Strongly linked to fairness and administrativ e relations	Repeatedly associated with reform sustainability
Macroeconomic conditions	Fiscal vulnerability dominated by petroleum transition	Contextual	Structural transformatio n relevant	Significant empirical determinant	Effects conditioned by economic structure
Fiscal resilience	Primary policy concern	Secondary comparative relevance	Linked to broader fiscal reform	Linked to revenue stability	Stronger diversified revenue improves fiscal capacity

The comparison indicates that the four countries should not be interpreted as occupying the same point in a common reform sequence. Indonesia and Vietnam provide more advanced examples of digital and information-based administration, whereas Cambodia contributes stronger evidence on compliance relationships and the behavioral legitimacy of taxation. Timor-Leste's challenge is more foundational because it combines petroleum dependence with the need to broaden the tax base and strengthen administrative institutions. Consequently, the comparative evidence identifies transferable reform principles rather than directly transferable institutional models.

Integrated Synthesis of the 20 Studies

Across the entire corpus, five relationships were consistently identifiable. First, the five Timor-Leste sources Asian Development Bank (2024), Scheiner (2021), Samuel et al. (2020), Lundahl and Sjöholm (2008), and International Monetary Fund (2025a) converge on the conclusion that petroleum dependence constitutes a structural fiscal vulnerability and that greater domestic revenue capacity is increasingly necessary. Second, administrative evidence from Eka (2019), Iswahyudi (2017), Vanderbruggen and Laysym (2024), Akitoby et al. (2019), Adan et al. (2023), and Atsebi et al. (2025) shows that reform effectiveness depends heavily on institutional capacity, sequencing, and implementation quality. Third, Cahyadini et al. (2023), Ginting et al. (2026), Dang (2026), OECD (2020), and Asian Development Bank (2022) demonstrate that digital transformation strengthens revenue administration primarily through data integration, transaction visibility, and reduced administrative friction rather than through technology alone. Fourth, Asian Development Bank (2024), An et al.

(2025), Dang (2026), and Akitoby et al. (2019) show that broadening the tax base requires both policy reform and administrative capability, particularly when VAT and digital economic activity are involved. Fifth, Taing and Chang (2021), Vanderbruggen and Laysym (2024), Eng and Lim (2026), International Monetary Fund (2025b), and the broader cross-country evidence demonstrate that taxpayer behavior, institutional credibility, informality, and macroeconomic conditions shape the effectiveness of revenue reforms.

Overall, the thematic synthesis does not identify a single policy instrument capable of independently producing sustainable revenue mobilization. Instead, the 20-source corpus shows a recurrent configuration in which administrative capacity enables implementation, digital systems strengthen information and monitoring, broader tax bases increase revenue potential, compliance and governance influence actual collection, and economic structure conditions the magnitude and durability of reform effects. Within this configuration, Timor-Leste differs from the three comparator countries because tax reform is simultaneously required to address an immediate domestic revenue-capacity gap and a longer-term transition away from petroleum dependence. This distinction provides the empirical foundation for examining the policy implications and sequencing of reform in the subsequent discussion section.

DISCUSSION

the theoretical proposition that domestic revenue mobilization in a resource-dependent economy should be understood as a process of building fiscal capacity rather than merely replacing declining resource income with new taxes. The evidence synthesized in this study indicates that Timor-Leste's petroleum dependence has implications not only for the amount and stability of public revenue but also for the long-term development of domestic revenue institutions. This interpretation is consistent with Masi et al. (2024), who demonstrate across 62 developing economies that revenues from concentrated natural resources can substitute for taxation and thereby weaken fiscal capacity, although stronger political institutions can mitigate this effect. Devarajan and Do (2023) similarly argue that low taxation and weak accountability can become mutually reinforcing in resource-rich economies because governments that rely less on citizens for revenue face weaker incentives to develop a reciprocal fiscal relationship with them. These theoretical arguments help explain why the transition facing Timor-Leste involves more than a technical adjustment to the revenue mix: greater reliance on domestic taxation potentially changes the institutional relationship between government, taxpayers, and public expenditure. Therefore, the study's finding that petroleum dependence, institutional capacity, and domestic revenue diversification are interconnected supports an interpretation of tax reform as part of a broader state-capacity and accountability transition rather than simply a short-term revenue response.

The comparative findings also suggest that administrative strengthening must precede or accompany increasingly sophisticated tax-policy instruments and digital technologies. This interpretation is consistent with Benitez et al. (2023), who conceptualize tax capacity as the combined policy, institutional,

legal, and technical capability required to convert taxable economic activity into sustainable public revenue. Their analysis argues for a holistic approach in which core tax design, administrative modernization, legal implementation, professional capacity, and digital technologies are developed as complementary components rather than isolated reforms. Empirical research by Tagem and Morrissey (2023) further supports this institutional interpretation by showing that tax capacity varies systematically with political and institutional characteristics, indicating that stronger revenue performance cannot be explained solely by the formal structure of taxation. Consequently, the digital transformation identified in Indonesia and Vietnam should not be interpreted as evidence that Timor-Leste should immediately replicate advanced integrated systems; rather, these experiences demonstrate what becomes possible when reliable registration, data management, legal frameworks, organizational routines, and administrative skills are already sufficiently developed. For Timor-Leste, this implies a reform sequence beginning with taxpayer identification, data quality, institutional professionalization, and simple digital services before progressing toward integrated e-filing, electronic invoicing, automated cross-checking, and risk-based compliance management. Such sequencing reduces the risk of technological reform becoming an expensive administrative layer without corresponding gains in effective tax capacity.

A further implication concerns the relationship between tax-base expansion, compliance, fairness, and institutional legitimacy. The results show that broadening the tax base and potentially introducing a modern VAT can increase Timor-Leste's domestic revenue potential, but the effectiveness of such reforms depends on whether taxpayers perceive the resulting system as understandable, predictable, and reasonably fair. Castañeda (2024) finds that perceptions of fairness shape tax morale in developing-country settings, demonstrating that taxpayers' attitudes toward compliance are influenced by more than enforcement probabilities. Experimental evidence from more than 30,000 respondents across eight developing countries similarly shows that information indicating a progressive tax system increases tax morale, whereas perceptions of a less progressive system reduce it (Hoy, 2025). Governance is also relevant: Agbanyo et al. (2024), based on evidence from 1,133 private firms, find that perceived political corruption reduces tax morale and compliance intentions, while stronger tax morale improves willingness to comply. These studies extend the present findings by suggesting that Timor-Leste should avoid treating taxpayers simply as additional revenue units within an expanded tax base; communication, procedural clarity, perceived equity, accountability, and visible connections between revenue and public services should form part of reform implementation. A broad-based VAT or expansion of formal taxpayer registration may therefore be fiscally productive only when administrative simplicity and institutional legitimacy are developed simultaneously with enforcement capacity.

Taken together, the findings support a sequenced tax-reform pathway for Timor-Leste rather than simultaneous implementation of all reform instruments. The first stage should strengthen the institutional foundations of revenue

administration through reliable taxpayer registration, professional administrative capacity, standardized procedures, legal certainty, and improved taxpayer services; the second should progressively integrate digital registration, payment, filing, and information management; and the third should broaden the domestic tax base through carefully designed instruments, including VAT, once sufficient administrative readiness has been achieved. This sequencing is consistent with Benitez et al. (2023), who emphasize that substantial tax potential in developing economies can be realized only when policy reform is integrated with institutional capacity building, and with Masi et al. (2024), who show that institutional arrangements can determine whether resource dependence ultimately undermines fiscal capacity. At the same time, reform should preserve legitimacy by minimizing unnecessary complexity, communicating the distributional rationale of taxation, and demonstrating credible public accountability, because fairness and trust influence taxpayer willingness to participate in the fiscal system (Castañeda, 2024; Hoy, 2025). The practical implication is that Timor-Leste should not evaluate reform success only through short-term revenue increases but also through improvements in taxpayer coverage, filing and payment behavior, data quality, administrative effectiveness, and declining structural dependence on petroleum financing. The broader contribution of this study is therefore to show that economic resilience emerges from the interaction between revenue diversification, capable institutions, effective tax administration, taxpayer legitimacy, and appropriate reform sequencing, providing a more integrated explanation than approaches that treat tax policy, digitalization, or petroleum dependence separately.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that sustainable tax revenue mobilization in Timor-Leste depends on the combined strengthening of tax administration, institutional capacity, digital systems, tax-base expansion, taxpayer compliance, and governance. Reducing long-term dependence on petroleum revenues requires a gradual and well-sequenced fiscal reform strategy rather than isolated tax measures. Timor-Leste should prioritize administrative capacity, reliable taxpayer registration, digital tax services, and broader domestic revenue sources, including carefully designed value-added taxation. Policy implementation should also emphasize fairness, simplicity, transparency, and taxpayer trust to support sustainable compliance and fiscal resilience.

ADVANCED RESEARCH

This study is limited by its reliance on 20 purposively selected academic publications and institutional reports and by the absence of primary empirical data from Timor-Leste. Future research should incorporate interviews with tax officials, taxpayers, businesses, and policymakers, as well as quantitative fiscal data, to examine the practical effects of proposed tax reforms. Further studies may also evaluate the readiness, distributional effects, and revenue potential of VAT implementation in Timor-Leste.

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