

Dynamics of Taxation: Religious, Cultural, and Social Factors Influencing Tax Compliance in Somalia

Ahmed-Nor Mohamed Abdi | December 2025



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Somali Public Agenda is a non-profit public policy and administration research organization based in Mogadishu, Somalia. Its aim is to advance understanding and improvement of public administration and public services in Somalia through evidence-based research and analysis.



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This Research Report is the third in a series of fiscal governance and federalism research publications under our EU-funded project, Increased Opportunities for Somali Citizens' Scrutiny of Fiscal and Financial Governance, which examines critical issues related to fiscal governance and federalism at the district level. The topics explored in this series are relevant to local financial management, such as fiscal federalism, debt relief, alternative financing models, new tax revenue streams, and public opinion on service delivery versus taxation trade-offs.

The report was edited by Peter Chonka (PhD), Senior Lecturer in Global Digital Cultures at King's College London and Fellow at Somali Public Agenda.

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Executive Summary

Taxation and fiscal governance are the central pillars of state-building in modern nation-states, including Somalia. Since the re-establishment of the first non-transitional federal government in 2012, the donor community has supported efforts to strengthen revenue generation and public financial management systems at both the federal and state levels. These efforts have led to incremental reforms, including new legal frameworks, budgetary systems, and improved financial reporting, which have enhanced accountability and revenue collection capacity.

Despite these advances, the Somali tax system remains weak and fragmented. The federal government and federal member states continue to rely heavily on taxation as a major source of domestic revenue. It accounts for more than two-thirds of domestic revenue nationally and over 85 percent in most states. Yet, Somalia's tax-to-GDP (Gross Domestic Product) ratio is still less than 3 percent, the lowest in the world. Taxation is widely perceived as coercive, unfair, and lacking in reciprocity. Citizens express frustration at the absence of visible public services in return for taxes paid, while preferential treatment for powerful businesses undermines the perception of fairness.

Debates on taxation challenges in Somalia have often focused mainly on technical reforms, administrative enforcement, security issues, and the lack of political consensus, overlooking how cultural, religious, and social interpretations influence taxpayers' willingness to comply with tax laws. Therefore, this study addresses this gap by examining how Islamic interpretations, cultural practices, historical experiences, and public trust influence attitudes toward taxation. Qualitative data collected through key informant interviews were used to collect data from various key informants at both the federal and state levels. The participants included officials from federal and state finance departments, religious leaders, businesspeople, civil society actors, and financial management experts in Mogadishu and the capitals of all five federal member states.

The study's results identified five major factors influencing tax compliance in Somalia:

- Religious interpretations influence tax compliance as many participants viewed taxation as impermissible (haram) when revenues are misused. Islamic Sharia scholars note that it can be permissible (halal) if directed toward public interests and welfare. However, the participants overwhelmingly emphasized that if tax revenue is misappropriated and not used for public purposes—a perception commonly held among the study participants—taxation is perceived as lacking both credibility and legitimacy in the eyes of taxpayers.
- Cultural and social norms play a major role in tax compliance. Informal community contributions, such as *Qaaraan*, enjoy greater legitimacy than formal government taxation, reinforcing the idea that state taxes are coercive and unreciprocated, with limited tangible benefits to society.

- Citizens have less trust in government authorities, fearing that tax revenues are diverted for personal gain rather than being used for public services.
- Non-tax compliance is related to the historical legacies of colonial and authoritarian practices of coercive tax collection, which continue to shape perceptions, linking taxation with oppression and force rather than shared civic responsibility.
- There is a perception that small businesses face strict tax enforcement, while larger businesses negotiate favorable terms, creating perceptions of injustice among taxpayers.
- The challenges of taxation in Somalia are not limited to technical reforms, administrative enforcement, security issues, and the lack of political consensus, but are also deeply rooted in cultural, religious, and historical perceptions and governance trust failures that influence tax compliance and revenue collection capacity of the government. Addressing these issues requires broad reforms that prioritize fairness, transparency, and visible reciprocity to rebuild trust and strengthen the social contract between citizens and the government.

In light of these findings, this study recommends the following policy measures.

- **Religious leaders should be actively engaged to legitimize taxation.** Federal and state authorities should partner with respected Islamic scholars to clarify the permissibility of taxation when revenues are transparently invested for public purposes. Sermons and public education campaigns led by religious scholars can help reshape public perception and enhance compliance.
- **Taxation should be reframed in line with Somali cultural practices of reciprocity.** The government should draw on the legitimacy of *Qaaraan* by presenting taxation as a form of contribution that visibly benefits the community. Tax laws and policies should emphasize reciprocity, fairness, and transparency to reduce cultural resistance and foster collective ownership.
- **Domestic revenue mobilization must be linked to tangible public service.** Taxpayers' confidence can only be restored if they see clear returns on their contributions. Government authorities at both the federal and state levels should prioritize visible investments in public services, such as education, healthcare, infrastructure, and security, and institutionalize the regular publication of revenue and expenditure data.
- **Fairness and consistency in enforcement should be guaranteed.** Tax laws and policies should be uniformly applied across all businesses, both formal and informal. Authorities should replace discretionary assessments of tax liabilities with standardized formal benchmarks, particularly for informal businesses. Taxpayer complaint mechanisms should be established to address grievances and curb the abusive practices and behaviors of tax collectors.

- **Tax collection practices should be modernized to overcome historical legacies.** Tax collection authorities at both levels of government should abandon coercive and, in some cases, violent methods associated with colonial and authoritarian regimes. They should adopt transparent, participatory, and legally grounded systems. Codified legislation, taxpayer education, and predictable procedures may help shift negative perceptions and build legitimacy and trustworthiness.

Introduction

Most modern nation-states rely on taxes as their primary source of income. Taxes are a means by which governments secure the necessary finances to provide public services and goods to their citizens. These services include schools, hospitals, infrastructure, public safety and security, social welfare programs, justice, the rule of law, and environmental protection. Somalia is not an exception. Tax is the main source of domestic revenue for the Somali government at both the federal and state levels. For instance, approximately 70% of the domestic revenue of the federal government in the 2024 fiscal year budget was from tax (Ministry of Finance, Federal Government of Somalia, 2024). In 2025, it was almost 68% of domestic revenue (Federal Government Ministry of Finance, 2025). At the state level, tax accounted for more than 90% of domestic revenue in both Hirshabelle and Southwest states (Southwest State Ministry of Finance, 2025; Hirshabelle State Ministry of Finance, 2025). Moreover, in the Puntland state of Somalia, tax accounted for 85.22% of domestic revenue (Puntland State Ministry of Finance, 2025). In the Galmudug State, tax revenue accounted for 89.50% of the state's domestic revenue. Despite the heavy reliance on foreign aid and budgetary support overall, these figures show that tax is a key domestic revenue source at federal and state levels of government in Somalia.

However, taxation in Somalia is closely linked to the country's political fragility. When the central government collapsed in 1991, both tax collection and the provision of public services ceased almost overnight. In the absence of a functioning government authority, Somalia was fragmented into territories controlled by competing warlords and clan militias. The re-establishment of the first non-transitional federal government of Somalia in 2012 marked the beginning of renewed efforts to restore taxation as part of broader state-building agendas. Even before the adoption of the federal system, autonomous administrations such as Puntland, formed in 1998, had established its own taxation arrangements. More generally, taxes are necessary in contemporary nation-states to maintain government structures as well as to fund the provision of basic public goods and services, including infrastructure, schools, hospitals, and security. However, because of elite bargaining,¹ fragmented power, and insufficient state capacity, the tax-to-GDP ratio in Somalia is less than 3%, the lowest in the world (van den Boogaard & Isak, 2025). Despite the fact that taxes are crucial for state preservation and maintenance, as well as the provision of public services and goods, Somalia's weak government capacity and elite bargaining keep its revenue at the world's lowest level.

Against this backdrop, taxation has the potential to be a tool for state-building and economic recovery in Somalia's post-conflict era. A strong and functioning taxation system could decrease reliance on external donor support, finance public service delivery, and reinforce the social contract between government institutions and the public (Mohamud & Isak, 2019). Nevertheless, widespread non-compliance at the federal and state levels continues to be a problem for the Somali tax authorities. This persistent problem makes it more difficult

1 A situation in which tax officials informally negotiate with influential businesspeople who have established good relationships with senior and high-level government officials.

for them to raise the necessary funds and cover their expenses (Amalow & Liu, 2025). Many taxpayers voice their dissatisfaction and frequently refuse to pay tax. These constraints make compliance a central policy concern. Tax compliance refers to the voluntary adherence of individuals, businesses, and organizations to tax regulations and laws through the accurate declaration of income, the timely remittance of tax obligations, and the submission of tax returns (Agbetunde et al., 2022).

Because tax compliance is so important, prior attempts have been made to explore the factors that shape this in Somalia. For instance, Amalow & Liu (2025) highlighted three determinants influencing tax compliance: taxpayer attitudes, tax education, and applying tax rules through audits and fines. Likewise, Abdinur and Karcioğlu (2025) studied tax compliance among Lasanod businesses and found that perceptions of tax fairness, awareness and knowledge, and tax fines and penalties were the key factors determining tax compliance. In addition, security remains one of the key factors impeding tax revenue collection in many parts of the country (van den Boogaard & Isak, 2025). Although these studies offered invaluable insights into understanding the factors that shape tax compliance, they tend to prioritize administrative and technical factors.

Beyond these administrative and technical factors, however, taxation regimes in Somalia face challenges, which restrict governments' capacity to mobilize adequate revenue at both the federal and state levels. Existing studies on tax compliance have paid little attention to the religious, cultural, and social dimensions of tax compliance, despite the fact that religion and clan culture are significant factors in shaping societal behavior in Somalia. Therefore, the gap underscores the need to explore how religious, cultural, and social norms influence tax compliance in Somalia.

Religion provides direction to individual followers and guides their behavioral decisions (Al-Taffi et al., 2021). Religion influences society even when people are not completely engaged in their religious practices (Mohdali & Pope, 2014). In Somalia, the society is almost 100% Sunni Muslim (Holzer, 2008). At the grassroots level, individuals tend to closely adhere to the guidance of Islamic scholars. Therefore, they comply with and follow scholars' interpretations on matters of daily life, including what is deemed permissible (*halal*) and what is considered forbidden (*haram*). Therefore, the interpretation of taxation by these Islamic scholars is a critical factor influencing taxpayers' compliance or non-compliance. For instance, studies have shown that authorities such as religious leaders and clan elders are more effective and credible tax collectors than government agencies (van den Boogaard & Santoro, 2021).

Alongside formal government authorities, clan elders and religious leaders in Somalia administer informal payments, including *Qaaraan* (community-based welfare support system), *diya* (collective blood compensation), and religious contributions, such as zakat and charity (a detailed description of these payments is presented in Table 1). These practices are more than just financial transactions; they also express clan solidarity and religious obligation, both of which hold great value in Somali society. As a result, meeting clan and religious obligations is often considered more binding than paying taxes for many Somalis. However, the dual role of clan and religious authorities in the management of informal payments, in addition

to government taxes, may present a problem for tax compliance if citizens favor customary/religious payments over those imposed by the government. At the federal and sub-national levels, it is crucial for policymakers to understand that successful fiscal reform in Somalia will need to take into account these cultural and religious values to build trust and broaden the tax base.

Table 1. Key Religious and Social Payment Structures in Somalia

Concept	Definition	Purpose	How It Operates	Relevance to Tax Compliance
Qaaraan	A voluntary communal welfare and fundraising practice in which clan members contribute money or other resources to meet shared needs. It includes supporting family members who have experienced the loss of loved ones, loss of property, or other forms of hardship, as well as contributing to collective clan and sub-clan development projects.	It reinforces social solidarity and serves as a community safety net and a form of social insurance.	Clan elders and leaders mobilize this by explaining the purpose, and members contribute according to their capacity to support specific causes. Although there is no legal obligation to pay, participation is socially reinforced, and refusal is considered to be shameful and socially unacceptable.	Its strong social pressure and expectation of contribution can shape attitudes toward collective obligations, making it relevant for understanding tax compliance.

Concept	Definition	Purpose	How It Operates	Relevance to Tax Compliance
Diya	A mandatory compensation payment for killings, injuries, and damage. Rooted in Islamic law (Sharia) and Somali customary law (Xeer), the system imposes collective liability, requiring the offender's entire clan or sub-clan to pay the victim's kinship group.	Maintains social order and prevents retaliatory conflict.	Members pool their contributions based on clan norms; elders negotiate the terms with the affected parties.	Shows compliance with compulsory group-based obligations, shaping perceptions of authority and responsibility relevant to tax behavior.
Zakat	Mandatory annual almsgiving in Islam and the third of the religion's Five Pillars. As an act of worship, it purifies wealth, fosters social compassion, and promotes justice through the redistribution of wealth to eligible beneficiaries.	Promotes welfare, reduces poverty, and fulfils religious duty.	Calculated against wealth thresholds and distributed individually or through mosques.	High compliance with religious obligations influences attitudes toward state taxation and legitimacy.
Charity (Sadaqah)	Voluntary giving is motivated by moral and religious values.	Strengthens community cohesion and supports vulnerable individuals.	Given informally to relatives, neighbours, mosques, or those in need.	Culture of voluntary giving shapes expectations of welfare and perceptions of compulsory taxation.

Under Islamic Sharia, there are many aspects of life which Islamic teachings explicitly state are either permissible (*halal*) or prohibited (*haram*), as authoritatively prescribed in the *Qur'an* and *Hadith*. However, there are many other cases in which, under Islamic Sharia, some issues are not explicitly permitted or forbidden in the scriptures, such as taxation, (Al-Ttaffi et al., 2021). The ambiguity of taxation's status under Islamic Sharia law is particularly relevant in Somalia, where Islamic scholars have a significant influence on people's attitudes and perceptions towards taxation.

There is an ongoing debate among Islamic scholars (*ulema*) about whether tax is permissible (*halal*) or forbidden (*haram*). Some Islamic scholars (*ulema*) argue that taxation is permissible (*halal*) when it serves the public good, complements zakat, and prevents exploitation, drawing on the principle of *maslahah* (public welfare) (Madjid et al., 2024). Others maintain that taxation is forbidden (*haram*) if it duplicates zakat, is imposed arbitrarily, or is perceived as unjust, as such practices are not explicitly endorsed in the *Qur'an* or *Hadith* (Hidayat & Sharkey, 2021). These mixed interpretations partly explain why, for many Somalis, religious financial obligations seem legitimate while state taxation does not, and thus constitute another obstacle to tax compliance policy.

In practice, these interpretations shape public attitudes. In Somalia, some ordinary citizens believe taxation is not permissible (*haram*), and these beliefs about the religious legitimacy of taxes influence tax compliance (Amalow & Liu, 2025). Therefore, as citizen taxpayers perceive the taxation system as contrary to their religious beliefs, they do not feel a sense of responsibility to pay, instead resisting it by any means possible. This resistance negatively influences tax compliance and, in turn, undermines revenue collection in the country.

Furthermore, cultural and religious practices further reinforce this tax non-compliance. One study reported that many Somalis prioritize zakat and *Qaaraan* as socially and religiously legitimate contributions. At the same time, government taxes, known as *canshuur*, are often viewed as burdensome or un-Islamic (Abshir et al., 2020). This weakens the willingness to pay taxes. Ordinary people often have a negative attitude toward taxation, referring to it as “canshuur,” or anything they perceive as illegitimate money demanded by others if they deem it inappropriate. This negative perception of taxation further reduces people’s willingness to pay taxes and deepens the challenge of building a sustainable tax system in Somalia.

Therefore, this study seeks to contribute to the limited literature on how religious, social, and cultural factors influence tax compliance in Somalia. Existing studies on tax compliance have primarily focused on administrative reforms, enforcement mechanisms, security issues, and technical capacity-building. Although these studies are important, they have overlooked how deeply rooted religious interpretations and cultural norms shape Somali citizens’ willingness or unwillingness to pay taxes. Therefore, this study offers evidence-based examination and proposes recommendations for national tax policies and policymakers based on in-depth insights and analyses of how religious interpretations and Somali cultural norms shape taxpayers’ attitudes towards tax compliance.

Methodology

This study employed a cross-sectional, qualitative approach to explore the influence of cultural, religious, and social factors on tax compliance among Somali taxpayers. The choice of this method was guided by the study's research questions and objectives.

The study was conducted in Mogadishu, the seat of the Federal Government of Somalia, as well as in the five Federal Member States of Somalia: Puntland, Jubaland, Southwest, Galmudug, and Hirshabelle. The researcher conducted interviews in the capital city of each federal member state (Garowe, Kismayo, Baidoa, Dhusamareb and Jowhar). These capitals are the key administrative and economic centers of government institutions relevant to taxation and governance.

Semi-structured interviews were used as an instrument of data gathering. Data were collected between July 7 and September 5, 2025. To enhance the ethical rigor and depth of the data, the semi-structured interview guide was shared with key informants prior to the data collection. This preparatory step allowed participants time for thoughtful reflection on key cultural and religious elements, such as Qaaraan, Diya, Zakat, and Sadaqah, and their implications for tax compliance, which was crucial for promoting more meaningful dialogue during the interviews. Furthermore, the use of a semi-structured guide ensured thematic consistency across interviews, while the inclusion of probing questions allowed flexibility in exploring individual key informant participant experiences and emerging themes in depth.

A purposive sampling strategy was used to identify the participants. Specifically, the sample comprised government finance officials at both the federal and state levels, religious leaders, business owners, civil society members, and public financial management experts. In total, the researcher interviewed a total of 19 key informants, of whom four (4) were female and fifteen (15) were male. This discrepancy highlights the broader gender disparities in Somali society, especially in key positions within the finance ministries at both the federal and state levels. Furthermore, men are predominantly acknowledged as religious scholars in society, although there are some female religious sheikhs. The interviews were conducted face-to-face and online, depending on the preference and feasibility for the study participants.

Before the interviews were conducted, the participants were informed about the purpose of the study, the use of the data, and were assured of both confidentiality and the anonymity of their responses. Therefore, informed consent was obtained from all the study participants. Most interviews were audio-recorded with participants' permission. In cases where some government officials did not permit recording, detailed notes were taken in their place.

The duration of the interviews ranged from 10 minutes to 2 hours, depending on the richness of the information provided by the participants. The data from the audio recordings were transcribed verbatim in Somali. However, where audio recordings were not permitted,

detailed notes were incorporated by the researcher. All collected data, whether audio files or field notes, were securely stored with access only to the researcher responsible for the data collection and transcription. To maintain confidentiality, all personal identifiers were removed during transcription and write up. Thematic analysis was used to analyze the data.

Nevertheless, this study has some limitations. First, some government officials in finance ministries at the state level refused to provide information or even be interviewed unless cleared by their superiors, which was difficult for the researcher. Second, most government officials who agreed to be interviewed were also reluctant to be audio recorded, restricting the opportunity to capture in-depth analysis in detailed notes. Despite these limitations, the findings offer valuable insights into the cultural, religious, and social factors influencing tax compliance in Somalia.

Historical Legacies of Taxation

Modern taxation in Somalia dates back to the early colonial period. Notably, many study participants explained that the colonial administration introduced modern taxation. Moreover, they did not consider tax non-compliance as merely a problem of weak systems or corruption. Instead, they placed taxation within the long history of colonial rule, dictatorship, and ultimately the collapse of the central government in 1991. These events have left a lasting impression on the memories of citizens, influencing their interpretation of taxation.

Many Somalis believe that the colonial administration imposed taxation on Somali citizens. Furthermore, the civilian government after independence inherited colonial tax policies, which participants viewed as externally imposed and lacking legitimacy. They argued that the government relied solely on coercive measures to enforce taxation. The revolutionary government that came to power in 1969 followed the same policies. In addition, the same approach is used today. Therefore, some Somali citizens perceive taxation as a continuation of the colonial system, which is something imposed on them. A civil society key informant participant said, “Somalis never experienced taxation until colonial times, and since then, they associate taxes with colonial oppression.”²

Explaining the perception of taxpayers towards the taxation system in the country, which mainly relied on armed police forces to collect taxes from citizens, a federal government revenue official stated that: “Somalis perceive modern taxation as a continuation of colonial systems.”³ This participant’s view reflects how current tax collection and enforcement practices reinforce perceptions of illegitimacy rather than fostering trust in the tax system among taxpayers.

A finance officer in Galmudug state connected the vacuum of state collapse over a long period and the absence of government services as a factor haping people’s perception of taxation and compliance. He noted that “since the fall of the central government in 1991, citizens have never seen consistent services funded by taxes. A whole generation has grown up with no idea why taxes exist.”⁴ This perspective highlights that the prolonged vacuum of state institutions and the absence of visible public services have undermined the perceived legitimacy of the tax system, making it difficult for taxpayers to appreciate or comply with this.

2 Interview with a civil society official, Jubbaland State, Kismayo, 7 August 2025.

3 Interview with revenue officer, Federal government, Mogadishu, August 9, 2025.

4 Interview with a finance officer, Galmudug State, Jowhar, 2 August 2025.

A finance and economics expert interviewed provided insights into the prolonged absence of state institutions during the civil war and its repercussions on tax compliance:

“The Somali people have endured decades of state collapse, civil war, and systemic abuse, which have left significant psychological and societal scars. Many citizens have never experienced a stable government capable of delivering essential services. The current administration also faces challenges in building trust, as it predominantly relies on coercive measures rather than persuasive strategies.”⁵

This participant’s perspective highlights how decades of state collapse and the absence of stable institutions offering tangible public services have eroded the public’s trust. This erosion makes taxation seem illegitimate and diminishes citizens’ willingness to comply with enforcement measures.

In Somalia, the legacies of colonialism, dictatorship, state collapse, and the absence of reliable public service delivery continue to shape the country’s taxation system. The study participants’ accounts explain why taxation is still perceived by segments of society as illegitimate and lacking both credibility and a social contract. This suggests that the primary challenge is not only the coercive nature of tax enforcement, which is inherent in all taxation systems, but also the perceived lack of legitimacy, trust, and tangible benefits associated with paying taxes. Consequently, this perception also explains why tax compliance cannot be enforced solely through coercion. Therefore, to move forward, the Somali government, both at the federal and state levels, must redefine the taxation system and how it is collected from taxpayers and the business community. Government authorities must shift tax collection methods, as many participants emphasized, from being perceived as a coercive and illegitimate practice to a framework used to build state institutions and deliver tangible benefits to citizens. Finally, enhancing the perceived legitimacy of the tax system and linking taxes to tangible public goods is essential for fostering compliance with tax laws among taxpayers.

5 Interview with finance and economics expert, Mogadishu, August 3, 2025.

Religious Interpretations of Taxation

The Islamic religion is the primary framework through which the study participants explained their attitudes toward taxation. For most Somalis, views on taxation are not just about economics or governance but about whether this is in line with the teachings of Islam. The study interviews revealed a sharp divide among the study participants regarding taxation. Some study participants considered taxation as *haram* (forbidden) because it is linked to corruption, misuse of funds, and coercion. Most study participants agreed that taxation is unacceptable when revenue is used for personal gain rather than public interest. This perception, in turn, has a negative implication on tax compliance among the taxpayers. For example, when citizens see government tax officials building large houses despite having had no wealth before joining the taxation authorities, they perceive that the money collected from them has been misappropriated. Consequently, taxpayers resist paying taxes.⁶

On the other hand, other participants, such as Islamic Sharia scholars (*ulema*) and government officials at both federal and state levels, believe that taxation can be *halal* (permissible) when it fulfills the two conditions of (i) fairness and (ii) public interest. The collected revenue must be used exclusively for the public interest of the community (such as hospitals, schools, and infrastructure like roads and bridges) and this can only be collected when the government treasury lacks sufficient funds to fulfill these public interests.⁷

Across the study participants, there was overwhelming agreement that taxation, when used to provide services and goods to citizens, is permissible and serves the common public interest. This implies that the Somali people are not rejecting the idea of paying taxes; rather, they expect returns in the form of public services and goods, as is commonly provided by modern nation-state governments around the world. However, it is evident from the participants' perspectives that when taxes are not allocated to public interest programs but instead end up in individuals' pockets, as many participants across regions in Somalia believe, they regard such taxation as *haram* (forbidden) under Islamic Sharia law.

Many study participants, specifically revenue officers at both the federal and state levels, as well as religious scholars, noted that taxation and those working in taxation authorities and departments are stigmatized. People often perceive such individuals as engaging in immoral behavior. For example, some study participants quoted the *Hadith* of the Prophet Muhammad (peace be upon him) about taxation, which states that “sahib al-maks,” the unjust tax collector, will not enter paradise. Participants interpreted this *Hadith* as evidence that taxation itself is sinful, equating it with immoral acts such as adultery. Officers working in tax authorities reported that, when collecting taxes from the taxpayers, they were sometimes told: “*Friend, look for another job; this one is forbidden.*”⁸

6 Interview with senior revenue official, Federal Government, Mogadishu, August 9, 2025.

7 Interview with Religious scholar, Puntland, Garowe, August 7, 2025

8 Interview with a senior revenue official, South West State, Baidoa, 25 July 2025.

The interpretation of religion influences citizens' compliance with taxes. For example, there was a story about a man whose wife's family forced him to divorce her after he got a job at the municipal government as a tax collector in the city of Marka during the administration of Aden Adde in the early 1960s because they believed that taxation was immoral and an impermissible (*Haram*) job. He later left that job so he could take his wife back.⁹ Explaining his experience as a taxation officer and how interpretations of Sharia influence views on taxation in Somalia, one participant stated:

*"I have personally heard many religious scholars say that taxation and even working in tax collection are dangerous and potentially forbidden (haram). This interpretation is strongly held by some religious leaders and generates widespread resistance. Indeed, there is still considerable rejection of taxation from religious circles."*¹⁰

In Somalia, religious leaders are greatly respected and listened to; therefore, their interpretation of taxation affects tax compliance, as many participants view government taxes as inconsistent with Islamic Sharia law. They believe that only charity and *zakat* are required to help the poor. This makes tax payments appear questionable, or even contradictory, to religious principles.¹¹ Similarly, another interviewee believed anything labeled 'tax' is forbidden or impermissible. In some communities, people recount hearing from their parents that those who collect taxes will be "punished in the lowest levels of hell". As a result, they believe that tax collectors are taking unlawful wealth from people, which is considered *haram*.¹² This interpretation negatively influences tax compliance.

Moreover, in explaining the negative attitudes toward taxation in Somali society, a religious scholar noted that:

*"People believe that the taxes collected today are not in line with the principles set by Islamic Sharia, which require that what is collected be used to the development of the country, serve the public interest, and not end up in someone's private pockets. If what is taken from citizens is diverted for personal use instead of state and public benefit, then it becomes haram (forbidden). Taxation itself is important, but it must meet conditions: who is taxed, how it is collected, and how it is spent must all be regulated in a way consistent with Sharia."*¹³

These results illustrate how taxation in Somalia is understood within the Islamic Sharia framework. The *hadith* on *sahib al-maks* (the unjust tax collector who will not enter Paradise) continues to shape public attitudes towards taxation. Many participants, including government tax officials, reported that the Somali community perceive tax collectors as the embodiment of this figure, collecting money by force and not using it for the public's interest and services. This gives taxation a spiritual stigma that goes beyond ordinary distrust of the government.

9 Interview with a senior revenue official, Federal Government, Mogadishu, August 9, 2025.

10 Interview with a senior revenue official, Hirshabelle State, Jowhar, 26 July 2025.

11 Interview with a civil society official, Puntland State, Garowe, August 7, 2025.

12 Interview with a small business owner, Bakaro, Mogadishu, August 8, 2025.

13 Interview with a religious scholar, Mogadishu, August 8, 2025.

At the same time, not all participants viewed taxation as forbidden. Sharia scholars who discussed *maslahah* (public interest) noted that Islamic jurisprudence permits taxation if it genuinely serves the community's interests and is used for the common welfare of citizens rather than to benefit individuals. The participants who were Islamic Sharia scholars themselves overwhelmingly agreed that taxation is not inherently *haram* (forbidden) if it fulfils two conditions: the taxation money should be used for common public interest programs, and there are not enough funds in the government treasury to run common public interest programs. Sharia scholars have argued that taxes become legitimate when they fill fundamental financial gaps in the government treasury and are used for the welfare of society.

The Islamic Sharia scholars can play a dual role. Through their sermons and preachings, they may delegitimize taxation and reinforce public resistance and tax noncompliance. At the same time, the government can draw on the authority of religious leaders to legitimize taxation and encourage compliance when it is perceived as just and beneficial to the public. Government authorities cannot expect to rebuild tax compliance and legitimacy without involving religious leaders in both tax policymaking and communication. The authority of religious leaders enables them to shift public perceptions from viewing taxation as forbidden to recognizing it as both a civic and religious duty and responsibility.

Nevertheless, participants often cite the lack of visible public services at both the federal and state levels, along with the widespread perception of corruption, as reasons why negative religious interpretations of taxation continue to prevail in Somali society. The real challenge, therefore, lies in rebuilding the credibility of both taxation and the institutions that oversee it so that taxation is viewed as a legitimate and *halal* (permissible practice). As several participants explained, if the government can show that tax revenues are genuinely used for the common public interest, religious leaders are more likely to support and encourage compliance. If not, those same leaders may continue to be among the strongest critics of the system. In a nutshell, the majority of participants, including religious scholars, believe that taxation is not inherently forbidden (*haram*). However, they emphasized the necessity of government accountability, transparency, and the provision of tangible services to the general public. Religious scholars unanimously agree that the taxation system is permissible if it meets two fundamental conditions: (i) the tax revenue must be allocated towards public interests, and (ii) there must be a deficit of funds in the government treasury to address these public needs.

Cultural and Social Norms and Tax Compliance

In Somali society, cultural and social norms are at the heart of society. Most Somalis have relied on clan networks, communal solidarity, and social norms for centuries to provide order and security, both generally and specifically, when government institutions have not been functioning effectively over the last three decades. These cultural and social values and systems are not just traditions but also the backbone of social life. They shape how people relate to one another and where they place their trust. Therefore, Many Somalis have historically considered clan obligations, communal contributions (*Qaaraan*), and religious contributions, such as *zakat*, legitimate means of supporting the community and redistributing societal resources. Against this background, taxation appears as something unfamiliar, even intrusive. Rather than being understood as a civic responsibility to the government, paying taxes is frequently seen as competing with these cultural and social obligations.

In Somalia, the clan system is deeply woven into the community fabric. Clan lineage, identity, and affiliation often carry more weight than a common national identity. Somali culture and social norms place a high value on the clan, which shapes how clan members and society in general see their financial obligations and responsibilities towards others. Therefore, contributing to one's clan is perceived as more legitimate than contributing to government institutions as a form of taxation. Many participants explained that supporting the clan comes first, while tax obligations are seen as secondary.¹⁴ This reflects how deeply clan solidarity defines social life and influences tax compliance in Somalia.

When participants were asked how Somali cultural and social values influence tax compliance, nearly all of them echoed the significant role of Somali cultural norms in shaping their behavior. Both government tax officials and other respondents stated that Somali communities collect a form of social contribution known as *Qaaraan*—a practice of pooling funds that are entrusted to traditional leaders. They said that even government tax officers are expected to contribute to these clan-based funds as a form of solidarity and social insurance. One study participant said that:

“Culturally, Somalis live in a clan-based system. Instead of paying taxes, they believe in contributing financially to their clan.”¹⁵

Moreover, Somali cultural norms and practices strongly shape attitudes toward taxation. Participants often discussed during the interview the practice of *Qaaraan* (clan contributions), where members of the clan contribute money and other resources to pay *diya* (blood compensation) and to fund common clan interests. Unlike taxation, which they view as compulsory and enforced through armed police forces, the *Qaaraan* (clan contribution)

14 Interview with a civil society official, Puntland State, Garowe, August 7, 2025.

15 Interview with a civil society official, Mogadishu, August 7, 2025.

is voluntary and socially legitimate.¹⁶ This contrast highlights the difference between contributions grounded in social trust and fabric and obligations imposed by government authority without tangible return to society.

Several respondents connected their contemporary taxation experiences to what they described as inherited colonial legacies. Rather than viewing taxation as a civic contribution, participants emphasized that they perceive modern tax practices as a continuation of the coercive systems introduced during colonial rule and maintained by successive post-independence governments. According to respondents, the civilian government that assumed power in 1960 and the revolutionary regime that followed in 1969 did not fundamentally transform these practices, reinforcing a long-standing association between taxation and coercion rather than collective national development. Participants further observed that this perception continues to shape attitudes toward taxation at both the federal and state levels, contributing to persistent distrust and resistance to tax compliance in the country's tax system.¹⁷

As a result, many Somalis still view taxation as something imposed on them, rather than as a shared civic responsibility. While people view *Qaaraan* as culturally accepted and morally right, they do not trust government taxes or see them as supported by the community. This difference between voluntary contributions and state taxes helps explain why many people continue to resist paying taxes. In Somalia, the practice of *Qaaraan* fills the gap left by weak government institutions by providing community-based mechanisms for resource mobilization and for social support. In the absence of effective public service delivery, clans utilize *Qaaraan* to address collective needs, extend welfare assistance, and preserve social cohesion in the community. These roles would ordinarily be undertaken by a functional state through formal taxation and public programs.

Key informants from the Southwest State Ministry of Finance noted that Somali cultural norms and traditions influence tax compliance. People willingly contribute to their clan fund (*Qaaraan*), believing that their clan serves as a form of insurance. They make these contributions voluntarily, without any coercion, whereas government taxes are collected through the use of armed police forces.¹⁸

Similarly, the key informant, a taxation officer from Hirshabelle, highlighted that the culture of *Qaaraan*, which is community fundraising, is the only form of fundraising available. He explained, "*The government does not provide us with insurance, so if something happens to me tomorrow, Qaaraan is where I get help.*"¹⁹

These findings stand out because Somali society is not opposed to contribution itself but to the mismatch between cultural expectations and state practices. *Qaaraan* is trusted by the

16 Interview with revenue officer, Federal government, Mogadishu, August 9, 2025.

17 Interview with revenue officer, Federal government, Mogadishu, August 9, 2025.

18 Interview with a revenue officer, Southwest State, Baidoa, July 25, 2025.

19 Interview with a taxation officer, Hirshabelle State, Jowhar, July 26, 2025.

society because it is voluntary, transparent, and mutually beneficial.²⁰ When clan members contribute to supporting a bereaved family or building a mosque, everyone can see how the funds are utilized. In contrast, taxation fails all of these cultural tests. The government imposes taxation on a legal basis and enforces its collection through coercive measures; however, it provides little visible societal benefit. Participants in the study, particularly business owners, noted that they believed the money they paid in taxes was taken from them by force and was not legitimate.²¹ Many participants believed that government taxation violates the cultural norms of reciprocity and trust. Instead of reinforcing solidarity, taxation is seen as stripping citizens of resources without tangible returns from the government in the form of services.

Therefore, it is essential to note that these cultural norms are not inherently anti-tax per se. The persistence of practices like community contribution (*Qaaraan*) is evidence that Somali people are willing to contribute to collective social welfare. However, they do not comply with taxation that does not reflect their cultural values of reciprocity and lacks tangible community benefits.

Somali cultural values acknowledge collective contributions and are not fundamentally against taxation. They could encourage contributions to government if taxation is restructured to match Somali cultural values of reciprocity and fairness and gains legitimacy. If taxation is not framed in line with cultural and social norms, practices like clan *Qaaraan* contribution will remain more trusted, and the government's formal taxation will continue to be resisted.

20 While *qaaraan* is not compulsory like taxation, those who refuse to contribute are often socially shamed and stigmatized within their clan. It is socially enforced through communal norms and the fear of stigma rather than through formal legal mechanisms.

21 Interview with a small business owner, Hamarweyne Market, Mogadishu, August 7, 2025.

Trust in the Taxation Authority and Tax Compliance

Trust in the government is the glue that holds state authorities and citizens together. It enables smooth implementation of government policies and promotes compliance with tax policies and other government rules and regulations. Moreover, trust in government authorities ensures that state agencies function effectively and efficiently. However, when there is a trust deficit, taxation and tax collectors lose their legitimacy and credibility. Taxpayers often do not view paying taxes as a civic duty; instead, they see their contributions as mismanaged, extorted, or used for personal gain rather than the public interest. This issue of trust emerged during the interviews. Many participants consistently linked their willingness to pay taxes to their trust in the taxation authority. They noted that, overwhelmingly, they do not trust that their money will be used for the public interest; instead, they believe it will end up in personal accounts. Speaking about citizen distrust in government, a taxation officer from Hirshabelle state noted that:

“There is no trust. People only trust the government when they receive services in return—when their security is guaranteed, when their rights are protected. Right now, people don’t believe in the government. They think the money being collected is simply extortion.”²²

According to study participants, taxation is not opposed outright but is resisted when taxpayers perceive a lack of reciprocity. Instead of fostering solidarity, taxation without trust appears like a forced extraction from the citizens. A small business owner in the Bakaaro market, Mogadishu, expressed his distrust of the taxation authority and how the money collected from them is being used:

“The taxes being collected are not based on national interest. There is no return that comes back to the citizens. If even ten percent of the money that is collected were returned to us, I would believe that it would benefit us. But nothing comes back.”²³

The study participants overwhelmingly stated that trust is a cornerstone of tax compliance. Without earning taxpayers’ trust, government institutions are likely to face challenges in generating enough revenue to discharge their duties. Participants spoke about how citizens willingly contribute to *Qaaraan*, a clan-based contribution, because they believe it is transparent and reciprocal.²⁴ The most important way for government authorities to improve tax compliance is to build taxpayers’ confidence and trust in government institutions, leaders, and taxation authorities. When government authorities gain citizens’ trust, tax compliance will eventually increase, which will help the government provide citizens with the necessary services²⁵.

22 Interview with a taxation officer, Hirshabelle State, Jowhar, July 26, 2025.

23 Interview with small business owner, Bakaaro Market, Mogadishu, August 8, 2025.

24 Interview with a civil society official, Mogadishu, August 7, 2025.

25 Interview with a taxation officer, Galmudug State, Jowhar, August 3, 2025.

Thus, gaining taxpayers' trust in government institutions is not only important for boosting their voluntary tax compliance but also for enhancing sustainable public revenue, which is necessary for effective public service delivery.

Most participants of this study pointed out the important role of trust-building to motivating citizens to fulfill their tax obligations. A civil society participant in Jubaland articulated that when the governmental authority responsible for taxation is perceived as honest, possessing integrity, and demonstrating effective performance, citizens do not consider tax payment as burdensome due to their trust in the government. They will likely trust that the authority will not misappropriate funds and will protect the resources collected from them by using them only for public interest. This perception of trust facilitates citizens' willingness to contribute and pay taxes to the government. Specifically, if the public observes tangible improvements such as the renovation of schools, the provision of free education, the reconstruction of neighborhood roads, enhanced security, and the delivery of justice in courts—when governmental services are accessible to all citizens—they are more inclined to pay taxes, assured that their contributions are being utilized for these purposes.²⁶

Furthermore, government revenue officials, both at the federal and state levels, who participated in this study, also expressed that there is a deficit of public trust in government authorities, such as those who collect taxes from the taxpayers. Federal government revenue officials consider trust to be the most important determinant of tax compliance. When there is no trust, the government revenue does not increase. Nevertheless, as taxpayers' trust in the government increases, government revenue also increases, as citizens are more willing to pay taxes.²⁷

The findings of this study suggest that taxpayer trust is vital in determining tax compliance in Somalia. When taxpayers view taxation authorities as honest, accountable, and service-oriented, they are more likely to fulfill their tax obligations. Conversely, when public trust in the government is absent, taxation is viewed as an act of coercion rather than a shared civic duty. Thus, fostering and maintaining taxpayers' trust is crucial for enhancing tax compliance and ensuring stable and sustainable public revenue to support essential services.

Trust is the decisive factor that shapes tax compliance in Somalia. In the absence of trust, tax policy enforcement produces only resentment and evasion. However, when there is trust, voluntary tax compliance can grow. As a result, rebuilding trust will not happen overnight, but it remains the only sustainable path toward a legitimate and functioning tax system. In addition to fostering trust through improved service delivery, strengthening the rule of law, accountability, and anti-corruption measures is essential to ensure fair enforcement and sustained tax compliance among taxpayers.

26 Interview with a civil society official, Jubaland State, Kismayo, August 7, 2025.

27 Interview with revenue officer, Federal government, Mogadishu, August 9, 2025.

Fairness Challenges in Tax Enforcement

Ensuring fairness and equal treatment of businesses and individuals with the same income level is a fundamental tenet of taxation principles. However, the study participants, particularly tax collection officials and small business owners, expressed concerns about the lack of fairness in the way taxes are being collected from businesses in Somalia. The study participants interviewed believed that taxation in Somalia is applied unfairly.

Respondents explained that tax authorities enforce tax rules and policies on small business owners, while larger businesses receive preferential treatment. Big businesses are often able to negotiate the amount they are required to pay, and in some cases, there is even an informal gentleman's agreement between tax collectors and large business taxpayers. This scenario illustrates a situation in which tax collectors engage in informal negotiations with powerful business owners who, because of their substantial connections with senior government officials, receive preferential treatment. This situation undermines enforcement, distorts tax equity, and compromises the credibility of the tax systems. Regarding this, a Hirshabelle taxation officer echoed that:

*"In practice, the burden of taxation often falls on small businesses. Large taxpayers face fewer consequences. For example, large telecommunications companies or banks may pay something in Mogadishu or negotiate directly with top officials. Therefore, in reality, the laws only affect small businesses. That is one of the biggest barriers: the laws are not applied fairly across both small and large taxpayers."*²⁸

The informality of many Somali businesses can also contribute to the unfair application of taxation policies. Discussing this issue, a taxation officer in the Southwest state described how tax collectors use their subjective personal judgment when assessing the amount of tax that informal businesspeople should pay without a clear benchmark. For instance, when two tax officers are assigned to evaluate the taxable amount of informal businesses of the same size, they may impose different amounts because of personal judgment and the absence of a standard measure. These discrepancies in the amount levied may create a perception of unfairness and negatively influence taxpayer compliance.²⁹ Moreover, because most business assets are not formally registered or have clear, detailed accounts, and tax officers rely on rule-of-thumb estimates, this leads to different collectors assessing the same business to produce inconsistent tax valuations. As a result, this practice persists because the lack of formal registration and standardized assessment methods allows subjective judgments and favoritism to continue unchecked.

Furthermore, businesspeople who were interviewed also echoed concerns about the unfair treatment of businesses when tax collectors collect revenue. They explained that the methods

28 Interview with a taxation officer, Hirshabelle State, Jowhar, July 26, 2025.

29 Interview with a revenue officer, Southwest State, Baidoa, July 25, 2025.

used to measure the amount of tax are flawed. They highlighted that businesses of the same size and in the same industry are taxed differently. Some businesses are heavily burdened with taxes, while others receive favors and leniency. This shows that power is being abused, which is unjust. They believed this contributed to the failure of proper tax collection that was fair and equitable, based on the principle of ability to pay.³⁰

In addition, both businesspeople and government revenue officials acknowledged the existence of different forms of customs tax. The major seaports in Somalia, such as Mogadishu, Kismayo, and Bosaso, apply different customs duties to imported goods. Businesses in Mogadishu face the highest tax rates. A federal revenue official participant noted, “Customs duty rates differ between federal and state seaports. For instance, customs duties at the Mogadishu seaport are higher than those in Jubaland or Puntland, creating perceptions of inequity and unfair treatment.”³¹ The variation in customs duties arises from the lack of unified fiscal federalism and unharmonized seaport tariffs between federal and state governments, particularly in Jubaland and Puntland, which host major ports. This creates perceptions of inequitable treatment among businesses.

The findings clearly indicate differences in customs duties across Somalia’s main seaports, such as Mogadishu, Kismayo, and Bosaso. These variations in customs duties have created a sense of unfairness among business owners and weakened people’s willingness to comply with tax rules. The lack of nationally standardized customs duties between the federal and state governments may have also fueled mistrust and made it harder to establish a consistent, national tax system. To move forward, it is important to harmonize tax policies and strengthen intergovernmental fiscal policies that promote fairness, transparency, and public trust in tax management.

30 Interview with small business owner, Bakaaro Market, Mogadishu, August 12, 2025.

31 Interview with revenue officer, Federal government, Mogadishu, August 9, 2025.

Conclusion

This study explored how religious interpretation, societal cultural norms, trust in government, colonial experiences, and perception of tax fairness influence tax compliance in Somalia. The study found that religious interpretations influence tax compliance. Furthermore, cultural and social norms shape taxpayers' attitudes towards taxes. Finally, the findings show that historical legacies, distrust in taxation authorities, and unfair treatment also contribute to low levels of voluntary tax compliance. The study findings suggest that both the federal and state levels in Somalia need to rebuild taxpayers' trust in tax collection authorities. They also need to ensure equitable and fair tax application and match tax policies and laws with cultural and religious values as prerequisites for improving tax compliance. Addressing these issues requires not only legal and institutional reforms but also deliberate engagement with Somali communities, businesspeople, and religious scholars. Without these steps, taxation and those working in tax authorities will continue to be viewed as coercive extraction rather than a shared civic duty, which undermines both state legitimacy and sustainable revenue generation.

Policy Recommendations

Based on the findings and emerging themes, this study outlines policy actions for the Ministry of Finance at both the federal and state levels, as well as tax departments and other relevant stakeholders in Somalia. The goal is to address the challenge of low tax compliance. The recommendations aim to enhance the legitimacy and fairness of taxation. They also encourage voluntary compliance by aligning tax practices with societal values and religious interpretations. Therefore, this study proposes the following policy recommendations:

- **Strengthen stakeholder engagement with the Somali religious leaders.** Work with Sharia scholars and respected clerics to clarify that taxation is permissible when revenues are invested in public goods. The guidance and endorsement of religious scholars can help reshape public perception and reduce religiously grounded resistance to taxation.
- **Incorporate cultural principles of reciprocity.** Recast taxation as a form of contribution similar to *Qaaraan*, where citizens expect visible communal benefits. Embedding reciprocity and transparency within tax collection will help reduce cultural friction and generate wider social acceptance.
- **Rebuild public trust through accountability and service provision.** Demonstrate that tax revenues are translated into tangible outcomes such as schools, hospitals, roads, and security. The government, both at the federal and state levels, should institutionalize regular disclosure of revenues and expenditures to counter suspicions of misuse and strengthen citizen trust in the taxation authority.
- **Guarantee equity in enforcement.** Apply tax regulations consistently across business sizes and sectors to eliminate preferential treatment of taxpayers. The government, both at the federal and state levels, needs to establish fair benchmarks for assessment, provide grievance mechanisms for taxpayers, and curb discretionary practices that fuel perceptions of abuse.
- **Modernize collection practices to overcome historical legacies.** Shift away from coercive and, in some cases, violent methods and colonial-style enforcement toward participatory and legally grounded systems. Develop clear legislation, invest in taxpayer education, and adopt predictable and transparent, technology-enabled collection methods to build legitimacy and encourage voluntary compliance.

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About Somali Public Agenda

Somali Public Agenda is a non-profit, non-partisan, and independent public policy and administration research and action organization based in Mogadishu. It aims to advance understanding and improvement of public policy and services in Somalia through evidence-based research and analysis, dialogue, policy and service design, and training.

At Somali Public Agenda, we believe that all Somalis deserve better public services including access to affordable education, healthcare, housing, security, and justice delivered via transparent and accountable authorities.

Vision & Mission

Vision: Responsive, evidence-based, and inclusive public services for a better Somalia

Mission: To advance responsive, evidence-based, and inclusive public services in Somalia through research and analysis, dialogue, co-design of evidence-based policies and services, and capacity development.

What We Do

Research: The Somali Public Agenda contributes to the understanding and improvement of public administration in Somalia through research and analysis of various issues that affect public policies and the provision of public services. SPA regularly publishes research reports, policy papers, governance briefs, and commentaries (most of the time in both the Somali and English languages). These publications often inform and influence citizens, policymakers, practitioners, and international actors on governance and public service issues in Somalia.

Dialogue: SPA Forums is a platform and space for discussions on governance and public service issues in Somalia. The Forum (including Gaxwo & Gorfeyn monthly meetups, bimonthly off-the-record discussions, and on-the-record public forums) serves as an avenue for critical examinations of issues of public priorities. Different segments of society including researchers, policy-makers, and practitioners are invited to meet and discuss issues on equal terms. SPA Forums convenes dialogue with policy-makers and public figures and organizes workshops, seminars, and book/report launches. Often the findings of the discussions help inform the Somali Public Agenda's research and analytical outputs.

Podcasts: Somali Public Agenda has two podcasts namely Maamul Wanaag and Adeeg Wanaag. Somalia faces multiple governance challenges. The country is recovering from years of conflict, lawlessness, and weak administration. Understanding and improving governance in Somalia is one of the core missions of the Somali Public Agenda. Mahad Wasuge, SPA Executive Director, and his guests delve deep into governance issues in Somalia in the **Maamul Wanaag podcast**.

Public services in Somalia are limited due to the weakness of government institutions struggling to recover from the destruction caused by conflict. However, even those government services that do exist fail to serve people effectively. Access to public services is a fundamental right for Somali citizens. Aweis Ahmed, the director of the SPA Policy Lab, and his guests intensely discuss public service matters in Somalia in the **Adeeg Wanaag podcast**.

Co-Designing Public Services: Based on the findings and policy recommendations of our studies, we design public policies, programmes, and projects with the relevant public and civic authorities through our SPA Policy Lab. In collaboration with policymakers, public administrators, and the community, we design knowledge-based public services. Before the government invests resources in the policies, programmes, and projects designed, we envisage experimenting with the public service at a small-scale level to test the efficacy of the services designed.

Training: Based on the findings of our research and our co-designing work, Somali Public Agenda through its SPA Learning Lab offers training courses to contribute to the building of administrative cadres that can deliver public policies and programmes to the community. Moreover, the learning lab offers training to Somali professionals who have the desire and passion to advance the art of writing and research as well as those interested in joining the public sector or are engaged in the non-profit sector.

Better Governance for Brighter Somalia



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