

Section 2. Economics and management

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DIGITAL TAX ADMINISTRATION AND FISCAL CAPACITY PATHWAYS: EVIDENCE FROM ALBANIA AND SELECTED BALKAN COUNTRIES

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Abstract

This article examines the institutional pathway through which digital tax infrastructure may be converted into administrative capability and, in turn, contribute to fiscal capacity. It distinguishes transaction-data generation from the institutional capacity to govern, integrate, interpret and reuse information in repeatable tax-administration decisions.

A structured comparison of Albania and nine other Balkan jurisdictions draws on fiscal-capacity scholarship and organizational information-processing theory, together with legislation, European Commission reports, OECD and IMF assessments, national tax-administration material and peer-reviewed research. Conservative evidence rules distinguish operational use from announced or merely available systems; revenue effects are not estimated.

Digital reporting expands administrative visibility, but conversion paths differ. Greece provides a clear documented data-to-decision case within the evidence reviewed. Albania demonstrates direct reuse through value-added tax (VAT) return pre-filing and statutory automatic completion and submission after a missed filing deadline, while broader interoperability and data-use gaps persist. Slovenia and Croatia are reporting-led; Romania shows expanding integration; Serbia, Montenegro and Kosovo are integration-in-progress; North Macedonia and Bosnia and Herzegovina show more fragmented transitions.

The comparative evidence is consistent with a bounded capability-conversion perspective: digital adoption is not a proxy for fiscal capacity. For Albania, the priority is to extend governed, auditable and measurable data-to-decision capability beyond the documented VAT workflow.

Keywords: *digital tax administration; fiscal capacity; information utilization; e-invoicing; Albania*

1. Introduction

Fiscal capacity is the institutional ability to identify tax bases, implement policy, enforce liabilities and mobilize revenue predictably (Besley & Persson, 2009, 2011). Digitalization can expand administrative information without ensuring that it is converted into action.

E-invoicing, fiscalization, electronic filing and third-party reporting can expand transaction visibility and support pre-filing, consistency checks and risk segmentation. Evidence of compliance gains is conditional on implementation quality, connectivity, skills and complementary reform (Bellon et al., 2022; Hesami et al., 2024; Nose & Mengistu, 2023; Okunogbe & Pouliquen, 2022; Okunogbe & Santoro, 2023). Technology installation and institutional capability are therefore analytically distinct.

The article links fiscal-capacity research with organizational information-processing theory. Tax administrations must reconcile declarations, transaction records and third-party information; conversion requires governance, interoperability, analytical competence and organizational routines (Daft & Lengel, 1986; Tushman & Nadler, 1978). Data are recorded observations, information is data interpreted for an administrative purpose, and information utilization is their repeatable use in services, compliance management or policy decisions.

Albania is the focal case. Law No. 87/2019 established broad fiscalization and electronic invoicing, while the European Commission identifies further needs in using generated and third-party data and in interoperability (European Commission, 2025a, p. 73; Republic of Albania, 2019). Albania is compared with Slovenia, Croatia, Greece, Romania, Serbia, North Macedonia, Montenegro, Bosnia and Herzegovina, and Kosovo; the purposive comparison identifies documented configurations rather than ranks performance.

The analysis asks: (RQ1) through what pathway can digital infrastructure contribute to fiscal capacity; (RQ2) how do observable data-generation and information-utilization configurations differ across cases; and (RQ3) what capability gap remains most salient in Albania? The contribution is a bounded da-

ta-to-decision framework that separates infrastructure from utilization and applies explicit evidentiary limits.

2. Theoretical Framework

2.1 Fiscal Capacity as an Institutional Capability

Fiscal capacity is treated as a durable legal-administrative stock rather than a temporary revenue outcome (Besley & Persson, 2009, 2011). Digital systems may improve identification, verification, risk selection and policy feedback, but abundant data without governance or analytical routines can create visibility without conversion. Because the study does not estimate revenue gaps or causal fiscal effects, fiscal capacity remains a downstream construct.

2.2 Digital Tax Administration as an Information-Processing System

Digital tax administration changes decision processes, not merely filing channels. The OECD's Tax Administration 3.0 framework similarly treats digital identity, interaction, data, rules, governance and skills as interdependent capabilities (OECD, 2020). Information-processing theory explains why: more timely data reduce uncertainty, whereas equivocal classifications and taxpayer behavior require richer interpretation and organizational judgment (Daft & Lengel, 1986; Tushman & Nadler, 1978).

The framework therefore proceeds from digital transaction infrastructure to data visibility and quality, then to integration and interpretation through identifiers, reconciliations, rules and analytics, and finally to information utilization in pre-filing, taxpayer prompts, case selection or resource allocation. Legal authority, reliable identifiers, interoperability, analytical skills, cybersecurity, privacy, contestability and organizational routines condition each conversion stage. The final fiscal-capacity stage remains a theoretical pathway, not an observed outcome.

2.3 Information Utilization as a Conversion Capability

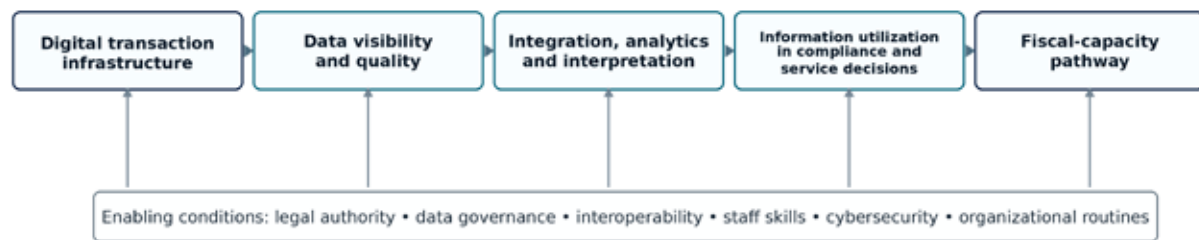
Information utilization is the repeatable and reviewable conversion of integrated data into services, compliance actions, management decisions or policy feedback. An e-invoice establishes collection, not use. Observable utilization requires an adminis-

trative consequence such as pre-filing, discrepancy prompts, risk-based case selection or changed resource allocation.

Empirical evidence reinforces the distinction: value-added tax (VAT) e-invoicing in Peru increased reported sales, purchases and liabilities, while electronic filing can re-

duce discretionary interaction, with effects depending on implementation (Bellon et al., 2022; Okunogbe & Pouliquen, 2022). Broader reviews likewise stress institutional reform and staff capability (Nose & Mengistu, 2023; Okunogbe & Santoro, 2023). Figure 1 summarizes the conversion sequence.

Figure 1. *Capability-conversion pathway from digital tax infrastructure to fiscal capacity*



Note. Author's framework. Arrows indicate theoretical expectations; they are not coefficients or causal estimates.

Table 1. *Construct definitions, observable evidence and analytical boundaries*

Construct	Working definition	Observable evidence	Boundary
Digital transaction infrastructure	Capture/transmission of structured tax-relevant events.	Fiscalization, e-invoicing, e-books, APIs, third-party reporting.	Presence ≠ effective use or revenue impact.
Data visibility and quality	Timely, identifiable and standardized observable events.	Coverage, identifiers, validation, completeness, correction.	Public sources rarely permit accuracy audits.
Integration and interpretation	Linkage and conversion into administrative signals.	Interoperability, identifiers, reconciliation, risk rules, analytics.	Planned systems are transition, not operation.
Information utilization	Repeatable use in service, compliance, management or policy decisions.	Pre-filing, checks, prompts, case selection, allocation, feedback.	Collection alone is not utilization.
Administrative capability	Ability to implement tax law consistently and adapt operations.	Skills, governance, processes, authority, security, review.	No single maturity score.
Fiscal-capacity pathway	Mechanisms through which capability may support durable mobilization.	Coverage, compliance management, enforcement productivity, feedback.	Not measured; no causal revenue claim.

Note. Definitions are used consistently in the framework, coding and interpretation

2.4 Research Propositions

Proposition 1 (visibility). Broad and timely digital transaction reporting increases the administrative visibility of taxable events when coverage and data quality are adequate.

Proposition 2 (conversion). Digital transaction infrastructure contributes to administrative capability only when data are integrat-

ed, interpreted and embedded in operational decisions.

Proposition 3 (complementarity). Legal authority, data governance, interoperability, staff skills, cybersecurity and organizational routines condition the conversion of digital data into usable information.

Proposition 4 (bounded fiscal effect). Any contribution to fiscal capacity is downstream and contingent and cannot be inferred from technology adoption or reporting volume alone.

3. Methodology

3.1 Research Design and Case Selection

The study applies a structured, focused comparison of transaction capture, documented integration or reuse, and remaining capability constraints. Albania combines broad fiscalization with data-use and interoperability needs; four European Union (EU) member states and five other Western Balkan jurisdictions provide contrasting institutional configurations. Selection is purposive and the-

ory-oriented. The observation window begins in January 2019, while recent official assessments govern current country interpretation.

3.2 Source Hierarchy and Inclusion Rules

Evidence comprises legislation and tax-administration material, European Commission assessments, OECD and IMF publications, and peer-reviewed research. Sources were included when they documented a traceable mandate, system, operational use or capability constraint. Coding favored operation over announcement, observable use over mere data availability, current evidence over historical descriptions, and triangulation where feasible; lack of public documentation was treated as an evidentiary limitation, not a negative score.

Table 2. Evidence rules used in the cross-country comparison

Rule	Operational decision
Operation over announcement	Mandates/plans count only when implementation is documented.
Use over availability	Data availability is not utilization without observable service/decision use.
Current over historical	Recent official evidence governs current configuration.
Triangulation	National evidence is compared with international sources when feasible.
No inference from silence	Missing public evidence is a limitation, not a negative score.
No causal upgrading	Pattern consistency is not proof of fiscal/revenue effects.

Note. The rules are designed to prevent ordinal judgments that are not supported by traceable evidence

3.3 Analytical Procedure

Documents were coded against Table 1 and summarized as evidence chains from transaction capture to administrative use. Data-to-decision denotes documented reuse; reporting-led denotes established collection without direct evidence of downstream use; integration-in-progress denotes operational services alongside integration or utilization gaps; fragmented transition denotes divided or planned integration without established system-wide reuse. Propositions are assessed by cross-case pattern matching, not statistical testing.

3.4 Reliability, Validity and Limitations

Validity is supported by distinct constructs, explicit evidence rules and conserva-

tive coding. Coding was undertaken by one author, and the study contains no taxpayer microdata, administrative case records, interviews or comparable revenue-gap series. It therefore cannot rank jurisdictions, estimate fiscal effects or establish revenue causality.

4. Comparative Findings

4.1 Cross-Case Configurations

The cases do not form a simple digital/non-digital or EU/non-EU hierarchy. The relevant distinction is how clearly transaction capture can be traced to an administrative service or decision.

Within the evidence reviewed, Greece provides a clear data-to-decision case: official sources describe myDATA electronic books,

real-time transmission and pre-filling of Form E3 from myDATA income and expense categories (European Commission, 2026b; Independent Authority for Public Revenue, n.d.-a, n.d.-b). This documents administrative reuse, not an aggregate revenue effect.

Slovenia combines real-time fiscal verification with mandatory business-to-government (B2G) e-invoicing (European Commission, 2026d; Financial Administration of the Repub-

lic of Slovenia, 2019). Croatia combines structured B2G e-invoicing with national interoperability standards (European Commission, 2026a). In both cases, the reviewed public evidence documents infrastructure more clearly than the downstream risk-analytics chain. Romania's RO e-Factura provides a technical basis for broader integration, but cross-functional use is not fully observable (European Commission, 2026c; OECD, 2025).

Table 3. *EU-member reference cases: observed evidence and bounded interpretation*

Case	Transaction infrastructure	Integration/use	Configuration
Slovenia	Real-time fiscal verification; mandatory B2G e-invoicing.	Digital channels established; full risk-analytics chain not documented.	Reporting-led.
Croatia	Structured B2G e-invoicing; national CIUS.	Interoperability standards visible; downstream analytics less so.	Reporting-led.
Greece	myDATA electronic books; real-time transmission.	Pre-filling from myDATA income/expense categories.	Data-to-decision; no revenue claim.
Romania	RO e-Factura and related reporting.	Cross-checking potential; cross-functional use not fully observable.	Reporting-led, expanding integration.

Note. Principal sources are cited in the text. Configurations are descriptive and non-ordinal

4.2 Western Balkan Cases

In the Western Balkans, electronic reporting often coexists with incomplete integration. Albania combines operational VAT-data reuse with broader gaps; Serbia has pre-filled VAT statements, while integrated-system implementation remained incomplete (European Commission, 2025 e, p. 14).

Montenegro operates e-fiscalization but still faces tax-IT and resource needs (European Commission, 2021; European Commission, 2025 c). North Macedonia's tax IT remains fragmented, with system replacement and compliance-risk management still reform priorities (European Commission, 2025 d, p. 74).

Table 4. *Western Balkan cases: observed evidence and principal capability bottleneck*

Case	Digital position	Documented gap/use	Configuration
Albania	Fiscalization/e-invoicing; VAT pre-filling and automatic submission.	Direct VAT reuse; broader data use/interoperability remain needs.	Integration-in-progress.
Serbia	Electronic services; pre-filled VAT.	Integrated system implementation incomplete.	Integration-in-progress.
North Macedonia	Digital services; integrated system planned.	Fragmented IT; risk management/replacement remain priorities.	Fragmented transition.

Case	Digital position	Documented gap/use	Configuration
Montenegro	E-fiscalization operational.	Further tax-IT development/capacity required.	Integration-in-progress.
Bosnia and Herzegovina	Digital initiatives across administrations.	Fragmentation/interoperability constrain system-wide linkage.	Fragmented transition.
Kosovo	Digital services and risk analytics documented.	Legacy IT, third-party data, quality and human capacity need strengthening.	Integration-in-progress; substantive use.

Note. The table records the dominant pattern visible in official sources; it is not a performance ranking

Bosnia and Herzegovina continues to face interoperability constraints across separate tax administrations (European Commission, 2025b). Kosovo shows substantive operational use: risk-analysis modules and risk-based audits are documented, alongside legacy-IT, data-quality and human-capacity constraints (European Commission, 2024, p. 71). The International Monetary Fund (IMF) similarly highlights achievements in compliance-risk management while identifying further needs in third-party data, data quality and human resources (International Monetary Fund, 2025).

4.3 Albania: From Fiscalization to Information Utilization

Albania's fiscalization reform changed the informational basis of tax administration. Law No. 87/2019 established electronic invoicing and transaction reporting for cash and non-cash transactions, creating broad transaction visibility (Republic of Albania, 2019).

The remaining issue is the breadth and institutionalization of reuse. The European Commission distinguishes completed fiscalization digitalization from the need to improve use of generated information, third-party data and interoperability (European Commission, 2025a, p. 73). The gap is therefore incomplete linkage, interpretation and evaluated use across tax functions, not an absence of operational reuse.

A concrete data-to-decision mechanism is operational. From the April 2025 reporting period, e-Filing pre-fills VAT-return fields from fiscalization-derived sales and purchase books while allowing taxpayer review (General Directorate of Taxation, 2025). Law No. 79/2025 also requires automatic completion and submission within 24 hours after a missed

filing deadline; taxpayers may subsequently amend the return and remain liable for late-filing penalties (Republic of Albania, 2025, art. 11). Article 113 of Law No. 9920 sets those penalties at ALL 10,000 for corporate income tax taxpayers, ALL 5,000 for other non-individual taxpayers and ALL 3,000 for individuals (Republic of Albania, 2008, art. 113).

These mechanisms demonstrate reuse but not broad analytical maturity or fiscal effects. The public indicators reported by the General Directorate of Taxation (2024) do not permit a stable linkage between fiscalization signals and audit selection, voluntary correction, processing time, false positives or additional liabilities. Evaluation should therefore focus on the quality, timeliness and consistency of administrative decisions.

A practical Albanian architecture comprises five stages: govern data ownership, quality and access; link fiscalization, declarations and authorized third-party sources through stable identifiers; interpret data through documented rules or models; embed signals in prompts, pre-filing and case management; and evaluate outcomes, burden, bias, drift and appeals. This sequencing favors traceable high-value decisions over premature algorithmic complexity (OECD, 2022).

Priority use cases include invoice-chain reconciliation before VAT refunds, discrepancy prompts between fiscalized turnover and declarations, and sector-specific risk queues. Each requires a legal basis, accountable owner, data-quality test, decision rule, human-review protocol and performance metric. Relevant measures include match rates, signal-to-action time, correction and case-conversion rates, adjusted audit yield, appeals and false-positive rates.

Table 5. *A staged information-utilization agenda for Albania*

Stage	Priority action	Evidence of operation	Illustrative indicator
1. Govern	Assign owners; define quality, access and correction.	Approved catalogue and accountable owners.	Completeness/time-liness.
2. Link	Stable identifiers and authorized interfaces.	Repeatable reconciliation with match/exception rates.	Match/duplicate rates.
3. Interpret	Transparent rules/models for selected risks.	Versioned documentation and validation.	Precision/recall; drift/bias.
4. Embed	Connect signals to workflows, prompts and pre-filling.	Logs of action, review and resolution.	Signal-to-action; conversion.
5. Evaluate	Compare outcomes, burden and contestability.	Regular benchmark/control evaluation where feasible.	Net yield, false positives, appeals.

Note. Indicators are proposed for future administrative evaluation; the present study does not report their values

4.4 Proposition Assessment

Propositions 1–3 are consistent with the documentary pattern: reporting expands observable data; direct reuse differs across systems; and interoperability, governance,

IT capability and skills condition conversion. Proposition 4 remains an inferential boundary because the study lacks comparable outcomes, microdata and a causal identification strategy.

Table 6. *Summary of proposition assessment*

Proposition	Assessment	Reason
P1: visibility	Consistent	Reporting expands observable data, subject to coverage/quality.
P2: conversion	Consistent	Reuse differs despite established infrastructure.
P3: complementarity	Consistent	Gaps concern integration, governance, IT and skills.
P4: fiscal effect	Not directly testable	No comparable outcomes or causal design.

Note. ‘Consistent’ denotes pattern correspondence, not statistical confirmation or causal proof

4.5 Discussion

The theoretical contribution is to position information utilization as a conversion capability between digital inputs and administrative outcomes. E-invoicing or fiscalization should not simultaneously serve as an indicator of reform adoption and evidence of improved administrative capacity. Transaction systems can reduce information gaps, but ambiguous classifications and taxpayer behavior still require cross-source interpretation, professional judgment and organi-

zational learning; fiscal outcomes remain downstream of these processes.

Comparative research should therefore distinguish infrastructure, workflow and evaluated outcomes rather than rely on unsupported maturity scores. Match rates, prompt responses, model precision, intervention time, appeals and taxpayer burden are more diagnostic of conversion. Technical interoperability matters analytically only when linked to the administrative decision it is intended to improve.

For Albania, policy should prioritize a limited portfolio of auditable information-use cases specifying the compliance problem, authorized data, matching logic, decision owner, taxpayer safeguards and evaluation design. Stable identifiers, shared definitions and accountable correction of conflicting records are prerequisites; technical connection alone does not make information usable. Analysts also need tax-domain expertise, operational teams need data literacy, and taxpayer-facing automation requires explanation, correction channels and proportionate human review.

The study is limited by uneven public reporting on internal analytics, language and reporting-cycle differences, and single-author coding. Future research should evaluate discrete information-use interventions with documented timing and comparison groups where feasible, examining reporting, payment, audit yield, persistence and taxpayer burden. Regional studies could compare reporting latency, identifier matching, automated validation, case-routing time and appeals without disclosing sensitive taxpayer data.

5. Conclusion

Digital tax administration can strengthen the informational foundations of the state, but digital infrastructure should not be treated as fiscal capacity itself. The analytical pathway developed here proceeds from transaction capture to data visibility, integration and interpretation, and then to repeatable administrative use. The documentary pattern is consistent with the first three propositions—visibility, conversion and

complementarity—whereas the downstream fiscal effect remains untested in the absence of comparable outcome data or causal identification.

Within the evidence reviewed, Greece provides a documented data-to-decision case; Slovenia and Croatia are reporting-led, while Romania combines broad reporting with expanding integration. Albania, Serbia, Montenegro and Kosovo are best characterized as integration-in-progress, although the type and depth of operational reuse differ, while North Macedonia and Bosnia and Herzegovina show more fragmented transitions. These configurations are descriptive rather than ordinal and should not be read as performance rankings.

Albania makes the capability-conversion problem particularly visible. Fiscalization has established broad transaction reporting, and the VAT workflow demonstrates direct reuse through pre-filing and statutory automatic completion and submission after a missed filing deadline. At the same time, wider use of generated and third-party data, interoperability and systematic evaluation remain incomplete. The immediate policy priority is therefore to expand governed, auditable and measurable data-to-decision capability across tax functions. The study does not estimate a revenue effect. Its contribution is to specify intermediate institutional mechanisms that can be observed and tested; future research using administrative microdata, implementation timing or credible quasi-experimental designs should assess whether improvements in these mechanisms translate into persistent fiscal gains.

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