🔓 Research Article

LOW LEVEL OF NON-TAX REVENUE COLLECTION IN BENIN: THE MAIN EXPLANATORY FACTOR?

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ABSTRACT

The general objective of this research paper is to rank the factors explaining the low level of non-tax revenue collection in order to identify the dominant factor. The present study is based on data collected by means of paper questionnaires in a survey of one hundred and twenty (120) individuals. Data processing was carried out using IBM SPSS Statistics 26 software. Two methods of analysis were adopted in this paper. These are descriptive analysis and econometric analysis. The descriptive analysis shows that the majority (55%) of the individuals surveyed affirm that Benin always records a low rate of non-tax revenue realization in relation to total budget revenue realization, and that the explanatory variables in our study are significantly related to the variable to be explained. The econometric results show that the most noteworthy factor contributing most to the low level of non-tax revenue collection is the low level of collection of contributions from state-owned companies, building rents and chancery duties, with a power of 0.7090 (R^2 =0.7090). In second place we have non-application of the relevant laws and regulations, with a power of 0.3996 (R^2 =0.3996), and in third place, irregular payment by taxpayers, with a power of 0.2182 (R^2 =0.2182). To improve the collection of non-tax revenues - in this case, contributions from state-owned companies, building rents and chancellery fees - in line with sustainable development objectives, operational recommendations have been made based on the results of our analyses.

KEYWORDS

Low level of collection, non-tax revenues, dominant explanatory factor, Benin.

INTRODUCTION

(Tchana Tchana & Kouamé, 2017) found that non-tax revenues account for a low proportion of government revenues in the countries of the Central African Economic and Monetary Community (CEMAC), which is worrying because these revenues are supposed to be an important source of funding for governments. The authors identified several reasons for this low level of non-tax revenues, including insufficient revenue collection, lack of diversification of non-tax revenue sources, and lack of transparency and accountability in the management of these revenues. In its 2021 "State of Africa's Economy" report, the AfDB emphasizes the importance of non-tax revenue mobilization in strengthening economic resilience and sustainable growth in Africa. The report highlights initiatives and policies put in place by some African countries to improve non-tax revenue mobilization, such as public enterprise reform and improved natural resource management. (African Development Bank Group, 2021 ; AFDB, 2021). For her, revenues from public enterprises, natural resource royalties, licensing fees and fines, represent an important source of financing for many African countries, and can contribute up to 40% of some countries' budgets. Furthermore, (African Development Bank, 2021) highlights the low efficiency of non-tax revenue collection systems as a major obstacle to development in African countries. Despite their importance, non-tax revenues are often poorly mobilized in Africa due to several factors. Firstly, regulations are often weak and legal frameworks unclear, making revenue collection difficult.

According to the IMF (International Monetary Fung), a low level of non-tax revenues can have significant negative consequences on a country's economy (IMF, 2017). Indeed, when non-tax revenues are low, governments may be tempted to rely too heavily on tax revenues to finance their spending. This can lead to excessive tax pressure on citizens and businesses,

which can be detrimental to economic growth (IMF, 2019). If governments do not have enough non-tax revenues to finance their spending, they may be forced to cut back on investment in areas such as education, health and infrastructure. This can lead to a misallocation of resources and harm citizens' quality of life (IMF, 2018). In addition, to finance their spending, they may be forced to take out loans to bridge the budget deficit. This can lead to an increase in public debt, which can have negative consequences for long-term financial stability (International Monetary Fund, 2020). In the same vein, they may be tempted to resort to corrupt practices to finance their spending. This can undermine citizens' trust in public institutions and compromise the quality of governance. (International Monetary Fund, 2019). The IMF considers non-tax revenues to be important for ensuring sustainable economic growth and sound public financial management.

Benin, like other African countries, is not spared from the low level of non-tax revenue collection (Kpadonou & Chabi Sika, 2018 ; Agossou, 2019 ; Fabre, 2019). The problem persists for three types of non-tax revenue in particular : contributions from state-owned companies, building rents and chancellery fees. It is for this reason that the present study has focused on these revenues in order to identify the dominant explanatory factors. Revenues are made up, on the one hand, of tax revenues from the payment of taxes, duties and customs duties, and, on the other hand, of non-tax revenues from sources other than taxes. In recent years, however, the Directorate General of the Treasury and Public Accounting (DGTCP) has encountered enormous difficulties in collecting non-tax revenues, in particular contributions from state-owned companies, building rents and chancellery fees. Based on the data collected on these non-tax revenues over the last fifteen years, we have drawn up a graph

highlighting the rates of realization of contributions from state-owned companies, building rents and chancellery fees in relation to the total realization of budget revenues over the period in question.

Graph 1 : Trend in actual versus forecast figures for each type of non-tax revenue over the last fifteen years
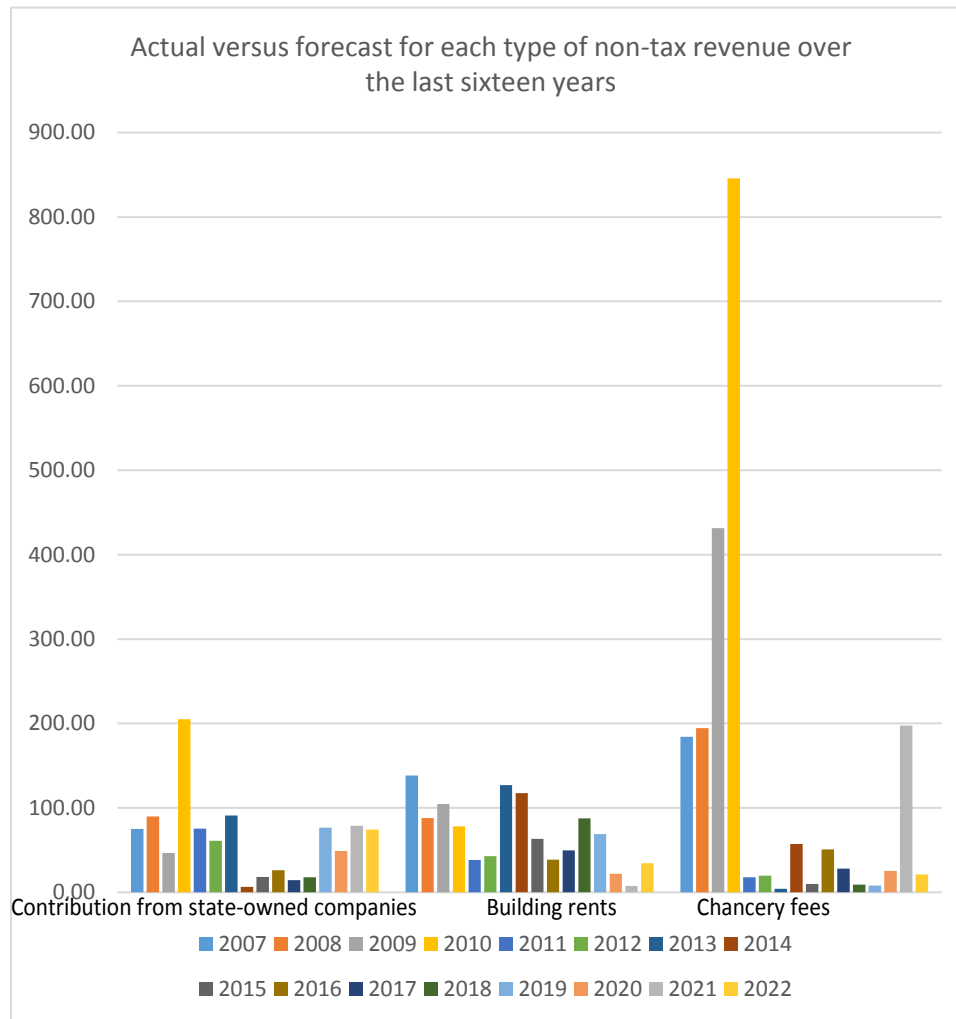
Source: DGTCP, 2023

The graph shows that the General Directorate of the Treasury and Public Accounting has recorded low levels of collection (<100) of state company contributions compared with forecasts in the total realization of budget revenues over the last fifteen years, with the exception of 2010 when the level of collection is higher than forecasts in the total

realization of budget revenues. As for building rents, with the exception of 2007, 2009, 2013 and 2014, when collection levels exceeded forecasts in terms of total budget revenue, over the rest of the period the department recorded low levels of collection in relation to total budget revenue. Finally, with chancellery fees, the Treasury and Public Accounting

Department has collected low levels of this type of revenue in most years.

Clearly, Benin has a low level of non-tax revenue collection. We need to identify the dominant factors behind this situation. Hence the main research question :

"What are the dominant explanatory factors for the low level of collection of non-tax revenues (contributions from state-owned companies, building rents and chancellery fees) compared with forecasts in the total realization of budget revenues recorded by Benin ?"

This is the main question this study seeks to answer.

The aim of this study is to prioritize the explanatory factors leading to this situation, to enable managers to boost Benin's economy and development.

This article is organized in three parts The first part presents the literature review and formulation of the research hypotheses. The second deals with methodological aspects. The third part is devoted to the analysis and discussion of empirical rebuts.

1. Literature review and formulation of research hypotheses

In its studies, the World Bank has identified several factors that may explain the low level of non-tax revenue collection, one of which is irregular payment by taxpayers (World Bank., 2021 ; World Bank., 2019, 2018 ; World Bank, 2017). Some studies (Sidibé & Traoré, 2020 ; Nkundabanyanga & Yoon, 2020) point out that irregular payment by taxpayers can be caused by a variety of factors, including a lack of taxpayer awareness. The authors propose several potential solutions to address these issues, including improving

institutional capacity, improving regulation and public awareness, and fighting corruption and promoting good governance. (Oluwasegun & Ademola, 2019) examine the relationship between non-functioning infernal audit and low levels of non-tax revenue in Nigerian universities. The authors found that internal auditing is a key process for ensuring effective and efficient resource management in organizations. Furthermore, the results of the empirical study confirmed the existence of a significant correlation between the non-functioning of internal audit and the low level of non-tax revenues in these universities. The authors recommended that Nigerian universities put in place more rigorous monitoring mechanisms to ensure that internal auditing is effective and contributes to improving the university's financial performance. The authors stressed the need to strengthen internal audit to ensure effective management of non-tax revenues and improve organizational performance. Other studies (Fomba & Sow, 2021 ; Ahmat & Mahadjir, 2020 ; Kouadio & Kouamé, 2019 ; Saldías & Cetrángolo, 2019) examine the link between lack of investment in personnel and low levels of non-tax revenue collection in developing countries. The authors argue that the lack of qualified human resources, as well as the absence of continuous training and strategic planning, are the main causes of this situation. For these authors, in many developing countries, agents responsible for collecting non-tax revenues are poorly trained and underpaid, limiting their ability to perform their role effectively. The authors conclude that in order to improve non-tax revenue collection, governments in developing countries need to invest more in training and skills development for their staff. They must also set up monitoring and accountability mechanisms to prevent corruption and mismanagement. (Fosu, & Nabila, 2021 ; Sambou & Diao, 2021 ; Tandon & Gupta, 2020) for their part, show that the lack of means of control and efficient collection is often linked to

factors such as corruption, poor management of public finances, insufficiently trained personnel and complex administrative procedures. These authors highlight the importance of efficient collection of non-tax revenues to ensure the financing of public services and economic development in developing economies. The authors recommended the use of information and communication technologies to facilitate data collection and improve coordination between government agencies. In addition, they proposed increasing transparency and accountability in the management of non-tax revenues, by strengthening mechanisms for accountability and citizen participation. Studies (Brou, 2019 ; AfDB, 2018) show that the absence of sanctions for bad payers and mismanagement has a negative impact on public finances and hinders the economic development of African countries. Indeed, governments find it difficult to collect the sums owed to them, which undermines their ability to finance development projects. (Coeudevez, 2020) notes that this situation is often linked to the weak institutional capacity of public players. The latter cites the absence of appropriate legal and regulatory frameworks to regulate tax collection and public finance management. On the other hand (Traoré, 2019) shows that governments have often failed to implement effective sanctions against bad payers due to the complexity of legal procedures, lack of resources and technical capacity, as well as political interference in the debt collection process. (Coeudevez, 2020) suggests that to strengthen institutional capacity and improve non-tax revenue collection, it is necessary to put in place sound legal and regulatory frameworks for tax collection and public financial management. Finally, developing countries need to invest in training and recruitment of qualified personnel to strengthen their institutional capacity. Lack of communication and collaboration between taxpayers and beneficiaries is also one of the

explanatory factors mentioned by several authors (Lartey & Bawumia, 2019 ; Kalemli-Ozcan & al., 2021 ; Fofana, & Jaffal, 2020). For these authors, the causes include a lack of trust between the two parties, bureaucracy and administrative obstacles, and the absence of an effective monitoring and control system. In particular, they suggest strengthening trust between taxpayers and beneficiaries by improving transparency and involving stakeholders in the collection process. They also recommend simplifying administrative procedures and reducing bureaucracy to facilitate the collection of non-tax revenues. Finally, they suggest investing in an effective monitoring and control system to ensure that revenues are collected and used transparently and efficiently. For others, the fable level of non-tax revenue collection is due to the non-application of collection laws and regulations (Ndiaye & Fall, 2018 ; Sow & Faye, 2019 ; Lassassi, 2020 ; Gaye & Ndiaye, 2021 ; Mendy, & Senghor, 2022). According to the latter, this can be explained by a combination of factors such as corruption, inefficiency of the judicial system, lack of resources and lack of political will. The authors also point out that failure to enforce laws and regulations can have adverse consequences for the economy, particularly in terms of lost government revenue and market distortions. They highlight the importance of enforcing laws and regulations and collecting non-tax revenues for the economic and social development of developing countries. Some authors attribute this low level of non-tax revenue collection to the non-functioning of the system for monitoring and controlling taxpayers (IMF, 2019 ; OECD, 2018 ; UNDP, 2019 ; ADB, 2019 ; OECD, 2020 ; Djibril, & Sidibé, 2021) . For the latter, key factors, such as insufficient human and financial resources, lack of training for control officers, corruption and lack of transparency, mismanagement of taxpayers, corruption, lack of incentives to encourage payment of royalties, and insufficient resources and technical

capacity of the institutions in charge of monitoring and control. In addition to these factors, common obstacles such as the lack of qualified personnel and the complexity of regulations can hamper the implementation of an effective monitoring system, as can the lack of training for agents, inappropriate controls, weak management capacities and the absence of coordination between the players involved. The authors emphasize the importance of a well-functioning monitoring and control system for taxpayers, in order to increase non-tax revenues; the strengthening of monitoring and control systems; raising awareness among taxpayers; and the development of a clear and coherent legal framework. These measures could help developing countries to improve their public financial management and finance their development programs more effectively.

These results lead us to verify the following hypotheses :

Hypothesis1 : The low level of collection of contributions from state-owned companies, building rents and chancellery fees has a positive and significant influence on the low rate of realization of these non-tax revenues in relation to the total realization of budget revenues.

Hypothesis2 : The irregular payment of contributions from state-owned companies, building rents and chancellery fees has a positive and significant effect on the low rate of realization of these non-tax revenues in relation to the total realization of budget revenues.

Hypothesis3 : The public's lack of awareness of the importance or benefits of paying state company contributions, building rents and chancellery fees has a positive and significant influence on the low realization

rate of these non-tax revenues in relation to the total realization of budget revenues.

Hypothesis4: The lack of active involvement of local authorities in the internal control and monitoring of activities relating to the collection of contributions from state-owned companies, building rents and chancellery fees has a positive and significant effect on the low rate of realization of these non-tax revenues in relation to the total realization of budget revenues.

Hypothesis5 : The non-functioning of the internal audit function has a positive and significant influence on the low rate of realization of contributions from state-owned companies, building rents and chancellery fees in relation to the total realization of budget revenues.

Hypothesis6 : The shortage of agents responsible for collecting contributions from state-owned companies, building rents and chancellery fees has a positive and significant impact on the low rate of realization of these non-tax revenues in relation to the total realization of budget revenues.

Hypothesis7 : The lack of investment (recruitment, training, retraining, etc.) in personnel has a positive and significant impact on the low rate of realization of contributions from state-owned companies, building rents and chancellery fees in relation to the total realization of budget revenues.

Hypothesis8 : The lack of effective means of control and collection has a positive and significant influence on the low rate of realization of contributions from state-owned companies, building rents and chancellery fees in relation to the total realization of budget revenues.

Hypothesis9 : The absence of sanctions for bad payers and mismanagement has a positive and significant

effect on the low rate of realization of contributions from state-owned companies, building rents and chancellery fees in relation to the total realization of budget revenues.

Hypothesis10 : The lack of communication and collaboration between taxpayers and beneficiaries has a positive and significant impact on the low rate of realization of contributions from state-owned companies, building rents and chancellery fees in relation to the total realization of budget revenues.

Hypothesis11 : The non-application of laws and regulations concerning the collection of contributions from state-owned companies, building rents and chancellery fees has a positive and significant effect on the low rate of realization of these revenues in relation to the total realization of budget revenues.

Hypothesis12 : The failure of the system for monitoring and controlling taxpayers has a positive and significant influence on the low rate of realization of contributions from state-owned companies, building rents and chancellery fees as a proportion of total budget revenue.

2. Research methodology

In order to test the hypotheses, we chose a qualitative approach using data collected by questionnaire. As the variables in this study are based on perceptions, this method seems the most appropriate for gathering this type of information anonymously (Hartmann & Slapničar, 2009). Our questionnaires were administered to non-tax revenue collection agents, accountants, internal auditors, local authorities, "Solde" department staff, agents on duty in the departments and any other agents on duty in the Direction Générale du Trésor et de la Comptabilité Publique (DGTCP) in Benin.

The population of our study is made up of staff working at the Direction Générale du Trésor et de la Comptabilité Publique (DGTCP) in Cotonou and in the departments of Benin.

The data used in this study comes from a sample of 120 individuals working for the Treasury (collection agents, internal auditors, accountants, local Treasury authorities, and any other Treasury agent working in Cotonou or Benin's departments).

We carried out descriptive and econometric analyses.

We opted for the multinomial logit model because of the multiple nature of our dependent variable. It is the most appropriate for our study. We processed the data using IBM SPSS Statistics 26 software.

3. Analysis of empirical results and discussion

3.1   Analysis of empirical results

#### 3.1.1 Univariate descriptive analysis

The dependent or explained variable is the low rate of tax revenue collection.

Table1: Results of univariate analysis

		Frequency	Percentage	Valid percentage	Cumulative percentage
Valid	Rarely	2	1,7	1,7	1,7
	A few times	5	4,2	4,2	5,8
	Often	47	39,2	39,2	45,0
	Always	66	55,0	55,0	100,0
	Total	120	100,0	100,0	

Source : Author, 2023

Graph 1 : The Treasury recorded a low rate of realization of non-tax revenues (contributions from state-owned companies, building rents, chancellery fees) compared with total budget revenues.
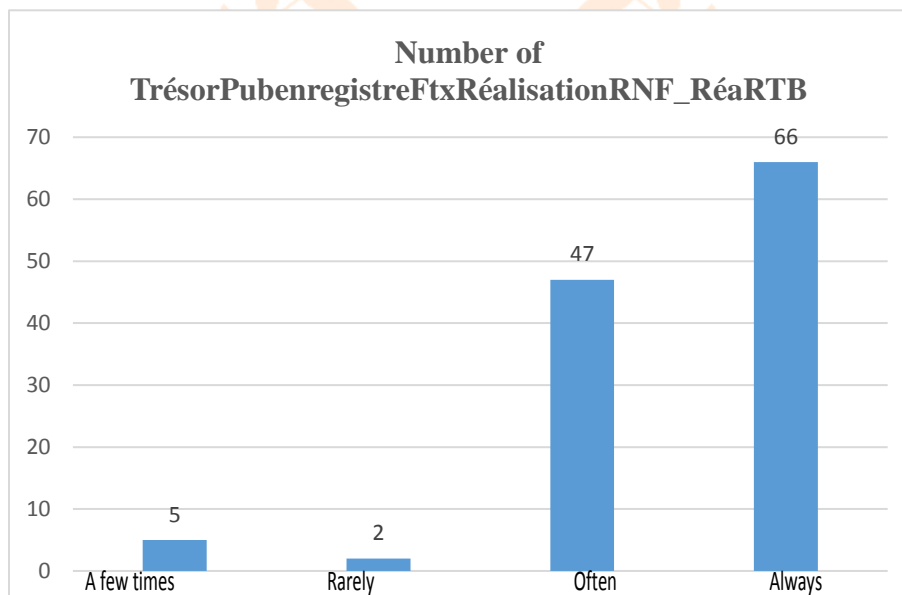
Source: Author, 2023

Analysis of the table and graph shows that the majority (55%) of respondents stressed that the Treasury always records a low rate of realization of tax revenues compared with the realization of budget revenues. According to 39.2%, the Treasury often records a low rate of realization of non-tax revenues compared with the realization of budget revenues. The remainder of respondents confirmed that the Treasury sometimes or even rarely records this.

3.1.2 Bivariate descriptive analysis

Table2 Results of bivariate descriptive analysis/ Chi2 or Fisher test

Explanatory variables	Probability of Chi2 test
LowNivRecouRNF_ExpliFtxRéaRTF_RéaRTB	0,0000
VersIrrégRNF_ExpliFtxRéaRNF_RéaRTB	0,0000
NonSensibilisaPublic_ExpliFtxRéaRNF_RéaRTB	0,0000
NImpliActiAutoLoca_CléSurv_ExpliFtxRéaRNF_RéaRTB	0,0000
NFonctmentAI_ExpliFtxRéaRNF_RéaRTB	0,0000
InsuffiAgentsChargRecou_ExpliFtxRéaRNF_RéaRTB	0,0000
ManqInvestPersonnel_ExpliFtxRéaRNF_RéaRTB	0,0000
ManqMoyensoContéCollectEffi_ExpliFxRéaRNF_RéaRTB	0,0000
AbsSancMvaisPayeuréMaugest_ExpliFtxRéaRNF_RéaRTB	0,0000
ManqComuécolla_RedevéEntibénéf_ExpliFtxRéaRNF_RéaRTB	0,0000
NAppliLoiséRègletations_ExpliFtxRéaRNF_RéaRTB	0,0000
NFonctimentDispotifSuiviéContrRede_ExpliFtxRéaRNF_RéaRTB	0,0000

Source: Author, 2023

Analysis of the chi-square or Fisher's supra table2 allows us to say that all the variables in our study are linked to the dependent variable (the low rate of realization of non-tax revenues in relation to the realization of budget revenues). This leads us to include all these variables in the regression model explaining the low rate of realization of non-tax revenues in relation to the realization of budget revenues.

3.1.3 Econometric analysis: Logistic regression results

To assess the effect of each explanatory variable on the dependent variable, we used a multiple regression model.

The formulation of this model is

$Y_i = \alpha_0 + \alpha_i X_i + \varepsilon_i$ where Y_i is the dependent variable, α_0 is the constant, X_i is the matrix of explanatory variables, ε_i is the error.

Table3: matrix of explanatory variables

Source	SS	df	MS			
				Number of obs	=	120
				F(12, 107)	=	226.60
Model	49.9591563	12	4.16326303	Prob > F	=	0.0000
Residual	1.96584365	107	.018372371	R-squared	=	0.9621
				Adj R-squared	=	0.9579
Total	51.925	119	.436344538	Root MSE	=	.13554

TrésorPubenregistreFtxRéalisatio	Coef.	Std. Err.	t	P>|t|	[95% Conf. Interval]	
FaibleNivRecouRNF_ExpliFtxRéaRTF	.7090548	.0624969	11.35	0.000	.585162	.8329476
VersIrrégRNF_ExpliFtxRéaRNF_RéaR	.2182053	.0662629	3.29	0.001	.0868467	.3495639
NonSensibilisaPublic_ExpliFtxRéa	.0081934	.0292706	0.28	0.780	-.0498321	.0662189
NImpliActiAutoLoca_CIéSurv_Expli	.0077916	.0320582	0.24	0.808	-.0557601	.0713434
NFonctmentAI_ExpliFtxRéaRNF_RéaR	.0628473	.052481	1.20	0.234	-.0411902	.1668848
InsuffiAgentsChargRecou_ExpliFtx	-.0425861	.1006127	-0.42	0.673	-.2420391	.1568669
ManqInvestPersonnel_ExpliFtxRéaR	.1424751	.1168615	1.22	0.225	-.0891892	.3741395
ManqMoyensoContéCollectEffi_Expl	.0935938	.1943347	0.48	0.631	-.2916521	.4788396
AbsSancMvaisPayeurséMaugest_Expl	-.1512791	.1248917	-1.21	0.228	-.3988624	.0963042
ManqComuécolla_RedevéEntibénéf_E	-.0712386	.0996337	-0.72	0.476	-.2687508	.1262736
NAppliLoiséRègletations_ExpliFtx	.3996573	.1299508	3.08	0.003	.142045	.6572696
NFonctimentDispotifSuiviéContrRe	-.3588727	.1906228	-1.88	0.062	-.7367602	.0190148
_cons	-.0822072	.1142263	-0.72	0.473	-.3086474	.144233

Source: Author, 2023

Regression equation

TrésorPubenregistreFtxRéaRTB = - 0.08220+0.7090*FaibleNivRecouRNF_ExpliFtxRéaRTB +0.2182*VersIrrégRNF_ExpliFtxRéaRTB+ 0.3996* NAppliLoiséRègletations_ExpliFtxRéaRTB

Analysis of this output helps to explain the low rate of realization of non-tax revenues collected by the Treasury compared with the realization of budget revenues. Indeed, the probability associated with the Fisher test is less than 0.05 (0.000<0.05). Moreover, we note that the value of the R-squared is greater than 0.80 (0.9579>0.80). This means that the model has excellent predictive power.

An in-depth analysis suggests that the low rate of realization of non-tax revenues collected by the Treasury compared with the realization of budget revenues is explained by the low level of collection of contributions from state-owned companies, building rents and chancellery fees, the irregular payment of contributions from state-owned companies, building rents and chancellery fees, and the non-application of laws and regulations concerning the collection of contributions from state-owned companies, building rents and chancellery fees.

In short, of the twelve hypotheses, three are confirmed (Hypothesis1, Hypothesis2 and Hypothesis11), while nine are invalidated (Hypothesis3, Hypothesis4, Hypothesis5, Hypothesis6, Hypothesis7, Hypothesis8, Hypothesis9, Hypothesis10, Hypothesis12).

DISCUSSIONS

The aim of this study is to test the explanatory factors for the low level of non-tax revenue collection in order to prioritize them so that managers can make decisions.

At the theoretical level, the validation of the hypotheses indicates the degree of linkage between the explanatory factors and the phenomenon to be explained. Indeed, the results show that the low level of collection of contributions from state-owned companies, building rents and chancellery fees, then the irregular payment of contributions from state-owned companies, building rents and chancellery fees, and finally the non-application of laws and regulations concerning the collection of contributions from state-owned companies, contribute to the low rate of realization of non-tax revenues collected by the Treasury compared with budget revenues, at 70.90%, 21.82% and 39.96% respectively ($R2 = 0.7090$, 0.2182 and 0.3996). However, among these items, the most noteworthy is the low level of collection of contributions from state-owned companies, building rents and chancellery fees, which have a power of 0.7090 ($R2 = 0.7090$). This indicates that this is the variable that contributes most to the low level of non-tax revenue collection. In second place we have the non-application of laws and regulations concerning the collection of contributions from state-owned companies, building rents and chancery duties, with a power of 0.3996 ($R2 = 0.3996$) and finally the irregular payment of contributions from state-owned companies, building rents and chancery duties, with a power of 0.2182 ($R2 = 0.2182$). These results support the conclusions of studies carried out by authors (Kpadonou & Chabi Sika, 2018 ; Fabre, 2019 ; Agossou, 2019) in Benin and by other authors (World Bank., 2021 ; Tanoh, 2020 ; Sidibé & Traoré, 2020) in particular by specifying that these factors do indeed explain the phenomenon. However, they did not highlight the degree of linkage between the explanatory factors and the phenomenon to be explained.

From a practical point of view, managers need to pay particular attention to the above factors to minimize risk. Several authors in the literature have supported this conclusion.

It is important to stress that the present study did not take into account all the factors in the literature. The present study therefore has its limitations, particularly as regards the sample, which is not exhaustive (N=120). The next study should therefore increase this number.

To remedy this situation in Benin, we recommend the following.

- Managerial implications

In order to improve the collection of non-tax revenues in developing countries, Benin in particular, the authorities should pay particular attention to the following recommendations:

- Governments can set up efficient debt collection systems, such as leasing or hire-purchase schemes. They can also offer financial incentives to encourage timely payment, such as interest rate reductions. In addition, they need to raise public awareness of the importance of non-tax revenues, modernize revenue collection systems, reduce the costs of revenue collection and improve transparency and accountability in revenue management. Governments must also invest in awareness-raising and communication campaigns to inform taxpayers about how these revenues are used to finance public services.

- Governments need to improve coordination between the various players involved, strengthen technical and human capacities, as well as the legal and institutional framework, and raise awareness among citizens and public officials of the challenges of non-tax revenue collection and resource management. They must strengthen trust between taxpayers and

beneficiaries by improving transparency and involving stakeholders in the collection process. They also recommend simplifying administrative procedures and reducing bureaucracy to facilitate the collection of non-tax revenues. Finally, they need to invest in an effective monitoring and control system to ensure that revenues are collected and used transparently and efficiently.

CONCLUSION

Given the low level of non-tax revenue collection in developing countries, of which Benin is no exception, the aim of this study was to rank the explanatory factors in order of priority, in order to identify those that have a positive and significant influence on the phenomenon, in particular the low level of collection of three types of non-tax revenue: contributions from state-owned companies, property rents and chancellery fees. To this end, we carried out a descriptive analysis followed by an econometric analysis. The literature has identified several factors likely to explain the low level of collection of these non-tax revenues. However, the studies carried out in Benin in 2018 and 2019 did not focus on the aforementioned revenues. Moreover, these studies did not address this aspect of the present study. From the results of the logistic regression, three factors positively and significantly influence the low rate of realization of non-tax revenues collected by the Treasury in relation to the realization of budget revenues in Benin. These are : firstly, the low level of collection ; secondly, the non-application of laws and regulations ; and thirdly, the irregular payment of contributions by state-owned companies, building rents and chancery fees. This is the order of priority and the degree of connection between the explanatory factors and the phenomenon to be explained. Moreover, this study is not a panacea for this phenomenon in Benin, as not all the variables

explaining the phenomenon in the literature are taken into account.

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