

Assessing Local Revenue Code Implementation: Perceptions of Micro-Entrepreneurs in Libmanan, Camarines Sur

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Abstract

This study evaluated the implementation of the Local Revenue Code (LRC) in the Municipality of Libmanan, Camarines Sur, as perceived by micro-entrepreneurs. Specifically, it determined the perceived effectiveness of Local Revenue Code implementation in terms of tax enforcement mechanisms, administrative practices, and institutional capacity, as well as the implementation challenges and best practices encountered by micro-entrepreneurs in complying with local taxation requirements. The study was anchored on Fiscal Federalism Theory, Institutional Capacity Theory, and Compliance Theory. The study utilized a quantitative descriptive research design. A total of 304 registered micro-entrepreneurs were selected through stratified random sampling from 1,452 registered micro-enterprises in Libmanan, Camarines Sur. Data were gathered using a structured survey questionnaire and analyzed using weighted mean, standard deviation, coefficient of variation, and ranking.

The findings revealed that Local Revenue Code implementation was generally perceived as effective in terms of tax enforcement mechanisms, administrative practices, and institutional capacity. Respondents positively perceived organized administrative systems, responsive personnel, enforcement procedures, and digital governance practices. However, implementation challenges related to procedural complexity, communication accessibility, processing delays, inconsistent enforcement, and limited taxpayer assistance were also identified. Best practices included streamlined processing procedures, inter-office coordination, Business One-Stop Shop (BOSS) operations, and the use of the Enhanced Tax Revenue Assessment and Collection System (ETRACS). The study concluded that effective Local Revenue Code implementation requires responsive governance systems, efficient administrative practices, institutional coordination, and strengthened digital governance mechanisms to improve taxpayer accessibility, compliance, and local revenue administration.

Keywords: *local revenue code, local revenue administration, micro-entrepreneurs, taxpayer compliance, institutional capacity, local governance*

1.0 INTRODUCTION

Fiscal decentralization has been recognized as a mechanism for improving governance efficiency, accountability, and public service delivery. Under Fiscal Federalism Theory, local government units (LGUs) are considered more capable of allocating resources efficiently because of their proximity to local communities and understanding of local needs. In the Philippines, fiscal decentralization was institutionalized through the Local Government Code of 1991 (Republic Act No. 7160), which granted LGUs the authority to impose local taxes, fees, and charges and implement Local Revenue Codes (LRCs) for local revenue generation and fiscal administration.

Recent studies emphasized that effective local revenue administration remains a challenge among Philippine municipalities due to procedural complexity, inconsistent implementation, limited digitalization, and administrative inefficiencies affecting taxpayer compliance and public trust. Studies further suggest that simplified procedures, responsive frontline services, transparent enforcement mechanisms, and digital governance systems improve taxpayer compliance and administrative efficiency.

The Municipality of Libmanan, Camarines Sur provides a relevant setting for examining Local Revenue Code implementation because of its growing number of micro-enterprises and expanding local business sector. Revenue records from the Municipal Treasurer's Office indicate that business tax remains the municipality's largest locally generated income source. However, administrative observations and municipal reports indicate concerns related to procedural complexity, inconsistent enforcement, processing delays, and insufficient taxpayer orientation among business establishments.

Despite existing literature on fiscal decentralization and local taxation, limited empirical studies examine how micro-entrepreneurs perceive Local Revenue Code implementation at the municipal level, particularly in rural municipalities such as Libmanan, Camarines Sur. Most studies focus on fiscal performance, institutional indicators, or national taxation systems while providing limited attention to taxpayer experiences, implementation challenges, and administrative practices at the municipal level.

Existing literature establishes that fiscal decentralization, administrative capacity, and taxpayer-oriented governance significantly influence local revenue administration outcomes. Studies by Manasan (2017), Canare (2021), and Diokno-Sicat and Paqueo (2021) emphasized that governance quality, institutional capability, and administrative efficiency affect local revenue generation and implementation effectiveness.

Studies further indicate that administrative accessibility, digital governance systems, transparent enforcement mechanisms, and responsive frontline services contribute positively to taxpayer compliance and perceptions toward local taxation systems. Research involving MSMEs and micro-entrepreneurs also emphasized that procedural complexity, administrative burden, limited tax knowledge, and institutional limitations negatively affect taxpayer compliance



behavior.

Although previous studies examined decentralized taxation systems and administrative reforms, limited municipal-level studies focus on taxpayer perceptions regarding Local Revenue Code implementation in rural municipalities. Existing literature also provides limited empirical attention to implementation challenges and best practices encountered by micro-entrepreneurs within local revenue administration systems.

Objectives of the Study

This study evaluated the implementation of the Local Revenue Code in Libmanan, Camarines Sur, as perceived by micro-entrepreneurs. Specifically, it aimed to:

1. determine the level of perceived effectiveness of Local Revenue Code implementation in terms of:
 - a. tax enforcement mechanisms;
 - b. administrative practices; and
 - c. institutional capacity; and
2. determine the level of perceived implementation challenges and best practices encountered by micro-entrepreneurs in complying with the Local Revenue Code.

2.0 METHODOLOGY

This study utilized a quantitative descriptive research design to assess the implementation of the Local Revenue Code in the Municipality of Libmanan, Camarines Sur as perceived by micro-entrepreneurs. The respondents of the study were 304 registered micro-entrepreneurs selected through stratified random sampling from 1,452 registered micro-enterprises in Libmanan, Camarines Sur. The sample size was determined using the Raosoft Sample Size Calculator with a 95% confidence level, 5% margin of error, and 50% response distribution. Data were gathered using a structured survey questionnaire consisting of indicators related to tax enforcement mechanisms, administrative practices, institutional capacity, implementation challenges, and best practices in Local Revenue Code implementation. A Likert-scale format was used to measure respondents' perceptions. The collected data were analyzed using weighted mean, standard deviation, coefficient of variation, and ranking. The weighted mean determined the level of perceived effectiveness, implementation challenges, and best practices, while standard deviation and coefficient of variation measured the variability and consistency of responses. The findings were interpreted using Fiscal Federalism Theory, Institutional Capacity Theory, and Compliance Theory.



3.0 RESULTS AND DISCUSSION

Table 1.
Perceived Effectiveness of Tax Enforcement Mechanisms.

Indicator	Mean	Verbal Interpretation	SD	CV	Variability Interpretation
Tax rules under the LRC are clearly communicated to businesses.	3.70	Very Effective	0.99	26.76%	Moderate variability
Enforcement procedures are applied consistently across enterprises.	3.50	Very Effective	1.07	30.57%	High variability
Penalties for non-compliance are fair and reasonable.	3.66	Very Effective	0.99	27.05%	Moderate variability
Inspection and monitoring activities are systematic and transparent.	3.73	Very Effective	0.93	24.93%	Moderate variability
Tax enforcement encourages voluntary compliance.	3.95	Very Effective	0.85	21.52%	Moderate variability
Domain Mean	3.71	Very Effective	0.98	26.42%	Moderate variability

Table 1 presents the perceived effectiveness of Local Revenue Code implementation in terms of tax enforcement mechanisms. The findings revealed a domain mean of 3.71, interpreted as “Effective,” with a coefficient of variation of 26.42%, indicating moderate variability in respondents’ experiences. Respondents positively perceived voluntary compliance mechanisms ($M = 3.95$), monitoring activities ($M = 3.73$), and fairness of penalties ($M = 3.66$), suggesting that the municipality’s enforcement system is generally viewed as supportive, transparent, and responsive to taxpayer concerns. However, consistency of enforcement procedures obtained the

lowest mean ($M = 3.50$) and highest variability ($CV = 30.57\%$), indicating differences in enforcement experiences across barangays and business sectors.

The findings suggest that tax enforcement effectiveness is influenced by administrative accessibility, monitoring consistency, institutional coordination, and geographic location, particularly among businesses in remote barangays. The findings support Institutional Capacity Theory, Fiscal Federalism Theory, and Compliance Theory, which emphasize that responsive governance systems, capable institutions, transparent enforcement, and accessible taxpayer services strengthen taxpayer trust and voluntary compliance.

The findings are also consistent with Alm (2019), Gangl et al. (2015), Aulia et al. (2022), and Bayona and Ballados (2025), which emphasized that fair, transparent, and cooperative enforcement systems improve taxpayer confidence and compliance behavior.

The findings further imply that strengthening administrative coordination, standardizing enforcement procedures, improving taxpayer communication, and expanding digital governance systems may improve implementation consistency, taxpayer accessibility, and trust in local revenue administration across barangays within the Municipality of Libmanan.

Table 2.
Perceived Effectiveness of Administrative Practices.

Indicator	Mean	Verbal Interpretation	SD	CV	Variability Interpretation
The process of securing permits is efficient.	4.15	Very Effective	0.79	19.04%	Low variability
Payment procedures are convenient and accessible.	3.89	Very Effective	0.90	23.14%	Moderate variability
Revenue offices provide clear guidelines to taxpayers.	3.85	Very Effective	0.90	23.38%	Moderate variability
Staff respond promptly to inquiries.	3.88	Very Effective	0.86	22.16%	Moderate variability



Administrative requirements are not excessive.	3.81	Very Effective	0.84	22.05%	Moderate variability
Domain Mean	3.92	Very Effective	0.87	22.19%	Moderate variability

Table 2 presents the perceived effectiveness of Local Revenue Code implementation in terms of administrative practices. The findings revealed a domain mean of 3.92, interpreted as “Very Effective,” with a coefficient of variation of 22.19%, indicating moderate variability in respondents’ experiences. Respondents generally perceived permit processing, taxpayer assistance, and administrative services as organized, accessible, and responsive. The highest-rated indicator was efficiency of permit processing ($M = 4.15$), while administrative requirements obtained the lowest mean ($M = 3.81$), indicating that some respondents still considered documentary and procedural requirements burdensome.

The findings suggest that efficient administrative systems, responsive frontline personnel, and accessible taxpayer services contribute positively to taxpayer satisfaction and voluntary compliance among micro-entrepreneurs. However, moderate variability in responses indicates differences in administrative experiences based on business type, digital literacy, geographic location, and familiarity with government procedures, particularly among businesses located in remote barangays.

The findings support Institutional Capacity Theory and Compliance Theory, which emphasize that organized administrative systems, capable personnel, simplified procedures, and accessible taxpayer services strengthen governance effectiveness and taxpayer compliance. The findings are also consistent with OECD (2014), World Bank (2020), Cureg et al. (2024), and González and Rodríguez (2024), which emphasized that simplified administrative systems and responsive public services improve taxpayer satisfaction, reduce compliance burden, and encourage voluntary compliance behavior.

The findings further imply that simplifying documentary requirements, expanding digital governance systems, improving taxpayer assistance programs, and strengthening frontline services may improve administrative accessibility, taxpayer confidence, and consistency of Local Revenue Code implementation across barangays within the Municipality of Libmanan.

Table 3.
Perceived Effectiveness of Institutional Capacity.

Indicator	Mean	Verbal Interpretation	SD	CV	Variability Interpretation
The LGU has adequate personnel to implement the LRC.	3.94	Very Effective	0.78	19.80%	Low variability
Revenue staff demonstrate competence and professionalism.	3.96	Very Effective	0.78	19.70%	Low variability
Digital systems such as ETRACS enhance efficiency of tax processing.	3.78	Very Effective	0.89	23.54%	Moderate variability
There is proper monitoring of revenue collection.	3.66	Very Effective	0.97	26.50%	Moderate variability
Internal coordination among LGU offices is effective.	3.85	Very Effective	0.79	20.52%	Moderate variability
Domain Mean	3.84	Very Effective	0.85	22.14%	Moderate variability

Table 3 presents the perceived effectiveness of Local Revenue Code implementation in terms of institutional capacity. The findings revealed a domain mean of 3.84, interpreted as “Very Effective,” indicating that respondents generally perceived the municipality to possess competent personnel, operational systems, and administrative structures necessary for implementing local taxation policies and revenue-related services. Respondents also positively perceived personnel competency, staffing, and coordinated administrative systems, suggesting that responsive personnel contribute to smoother compliance transactions and greater taxpayer confidence.

The findings are consistent with Ramos and Llaguno (2023), who emphasized that responsive governance structures and organized administrative procedures influence taxpayer

perceptions and compliance behavior among MSMEs. The findings also support Institutional Capacity Theory, which explains that effective implementation depends on skilled personnel, organized governance structures, and responsive administrative mechanisms.

Respondents positively evaluated the implementation of ETRACS ($M = 3.78$), indicating that digitalization improves efficiency in tax processing and revenue administration. However, revenue monitoring obtained the lowest mean ($M = 3.66$), suggesting that improvements are still needed in monitoring systems, institutional coordination, and digital integration. Moderate variability among responses further indicates differences in administrative accessibility, personnel availability, technological capacity, and taxpayer experiences across barangays and business sectors.

The findings further imply that improving inter-office coordination, strengthening digital governance systems, enhancing monitoring procedures, and expanding the utilization of ETRACS may improve implementation consistency, taxpayer confidence, and institutional responsiveness across barangays within the Municipality of Libmanan.

Table 4.
Overall Perceived Effectiveness of LRC Implementation.

Domain	Mean	Verbal Interpretation	SD	CV	Variability Interpretation
Tax Enforcement Mechanisms	3.71	Very Effective	0.98	26.42%	Moderate variability
Administrative Practices	3.92	Very Effective	0.87	22.19%	Moderate variability
Institutional Capacity	3.84	Very Effective	0.85	22.14%	Moderate variability
Overall Mean	3.82	Very Effective	0.90	23.56%	Moderate variability

Table 4 presents the overall perceived effectiveness of Local Revenue Code implementation in Libmanan, Camarines Sur. The findings revealed an overall mean of 3.82, interpreted as “Very Effective,” indicating that respondents generally perceived the municipality’s local revenue administration system positively. Respondents rated administrative practices highest among the domains, suggesting that local revenue procedures were efficient, services were accessible, and personnel were responsive in assisting taxpayers.

Tax enforcement mechanisms were also positively evaluated, although the findings showed greater variation in responses, indicating differences in experiences regarding enforcement consistency and monitoring practices across business categories and barangays. These variations may reflect differences in institutional capacity, geographic accessibility, administrative experience, and local implementation processes within the municipality. Despite these differences, the findings indicate that the Local Government Unit of Libmanan maintains a generally functional and responsive local revenue administration system.

The findings support Fiscal Federalism Theory, Institutional Capacity Theory, and Compliance Theory, which emphasize that effective local revenue administration depends on capable institutions, responsive governance systems, competent personnel, transparent enforcement, and accessible taxpayer services. The findings also suggest that simplified compliance procedures, responsive taxpayer assistance, and standardized enforcement systems help reduce operational burdens among micro-enterprises, particularly in geographically remote barangays. The results further imply that strengthening digital governance systems, improving inter-agency coordination, and implementing standardized administrative and enforcement procedures may improve consistency, accessibility, and equity in Local Revenue Code implementation across barangays and business sectors within the municipality. These findings support OECD (2020), which emphasized that digital transformation and integrated administrative systems improve efficiency, transparency, taxpayer accessibility, and responsiveness in revenue administration.

Table 5.

Perceived Challenges in the Implementation of the Local Revenue Code.

Indicator	Mean	Interpretation	SD	CV	Variability Interpretation
The provisions of the Local Revenue Code are difficult to understand.	2.99	Moderately Encountered	1.16	38.80%	High variability
Tax computation and compliance procedures are complicated.	2.87	Moderately Encountered	1.19	41.46%	High variability
Tax-related processes involve	2.82	Moderately	1.20	42.55%	High



unnecessary delays.		Encountered			variability
Coordination among municipal offices involved in taxation is inefficient.	2.54	Moderately Encountered	1.25	49.21%	High variability
Enforcement practices are inconsistent across businesses.	2.86	Moderately Encountered	1.29	45.10%	High variability
Penalties and sanctions are applied unfairly or without sufficient explanation.	2.52	Moderately Encountered	1.33	52.78%	Very high variability
Local taxes impose a significant financial burden on small businesses.	3.15	Moderately Encountered	1.23	39.05%	High variability
Compliance requirements are excessive relative to business size.	2.95	Moderately Encountered	1.23	41.69%	High variability
Information about tax updates and policies is not adequately communicated.	3.02	Moderately Encountered	1.27	42.05%	High variability
There are limited opportunities for businesses to clarify tax-related concerns.	2.94	Moderately Encountered	1.23	41.84%	High variability
Overall Mean	2.87	Moderately Encountered	1.25	43.55%	High variability

Table 5 presents the perceived implementation challenges encountered by micro-entrepreneurs in complying with the Local Revenue Code. The findings revealed an overall mean of 2.87, interpreted as “Moderate Challenges,” with a high coefficient of variation (CV = 43.55%), indicating varied compliance experiences among respondents. The findings suggest that implementation challenges differ according to business type, location, access to municipal services, and interaction with local government personnel.

The highest-rated challenge was perceived financial burden ($M = 3.15$), indicating that many micro-entrepreneurs consider local tax obligations costly relative to their business capacity and operational resources. Tax updates and policies were also perceived as poorly communicated ($M = 3.02$), while respondents found the Local Revenue Code difficult to understand ($M = 2.99$). Respondents further perceived compliance requirements as burdensome relative to business size ($M = 2.95$), and tax computations and compliance procedures as complicated ($M = 2.87$). In addition, tax-related processes were perceived to cause delays and unproductive time ($M = 2.82$), while coordination among municipal offices involved in taxation obtained a relatively low mean



(M = 2.54).

The indicator on unfair or poorly documented penalties and sanctions obtained the highest variability (CV = 52.78%), indicating inconsistent experiences among respondents regarding enforcement practices. These findings support Compliance Theory and Institutional Capacity Theory, which emphasize that taxpayers are more likely to comply when tax systems are fair, understandable, accessible, and supported by responsive administrative systems. The findings are also consistent with Cureg et al. (2024), Manasan (2017), Flores et al. (2023), and CPBRD (2016), which emphasized that procedural complexity, communication limitations, and institutional disparities affect taxpayer compliance and perceptions in decentralized governance systems.

The findings imply that improving communication systems, simplifying procedures, strengthening taxpayer assistance programs, and enhancing accessibility of administrative services across barangays may reduce compliance burden and improve the consistency of Local Revenue Code implementation among micro-entrepreneurs.

Table 6.

Perceived Best Practices in the Implementation of the Local Revenue Code.

Indicator	Mean	Interpretation	SD	CV	Variability Interpretation
Tax rules and procedures are clearly explained by the municipality.	3.49	Moderately Observed	1.14	32.66 %	High variability
Tax assessment and payment processes are efficient and organized.	3.62	Observed	0.99	27.35 %	Moderate variability
The municipality uses technology to improve tax administration.	3.75	Observed	0.96	25.60 %	Moderate variability
Revenue personnel are knowledgeable and professional.	3.75	Observed	0.90	24.00 %	Moderate variability
Enforcement measures are fair and encourage voluntary compliance.	3.73	Observed	0.91	24.40 %	Moderate variability
The municipality provides adequate assistance to	3.17	Moderately Observed	1.21	38.17 %	High variability



taxpayers.

There is effective coordination among offices involved in taxation.	3.49	Moderately Observed	0.97	27.79 %	Moderate variability
Tax policies balance revenue generation and business competitiveness.	3.40	Moderately Observed	1.00	29.41 %	Moderate variability
Revenue collected is visibly translated into public services.	3.36	Moderately Observed	1.05	31.25 %	High variability
The Local Revenue Code supports local economic development and fiscal sustainability.	3.55	Observed	1.00	28.17 %	Moderate variability
Overall Mean	3.53	Observed	1.03	29.18 %	Moderate variability

Table 6 presents the perceived best practices in Local Revenue Code implementation among micro-entrepreneurs in Libmanan, Camarines Sur. The overall mean of 3.53, interpreted as “Effective,” indicates that respondents generally perceived the municipality’s best practices positively. The highest-rated indicators were technology usage ($M = 3.75$), employee competence and professionalism ($M = 3.75$), and fair enforcement practices encouraging voluntary compliance ($M = 3.73$). These findings suggest that organized administrative systems, responsive personnel, and transparent enforcement practices contribute positively to taxpayer compliance and governance responsiveness.

The findings support the Addis Tax Initiative (2023), which emphasized that digital tax systems improve efficiency, transparency, and taxpayer accessibility. The findings also support Institutional Capacity Theory and Compliance Theory, which emphasize the importance of competent personnel, responsive governance, and fair enforcement practices in strengthening taxpayer trust and voluntary compliance.

However, taxpayer assistance ($M = 3.17$), visibility of revenue utilization into public services ($M = 3.36$), and balancing taxation with business competitiveness ($M = 3.40$) received relatively lower ratings, indicating continuing concerns regarding taxpayer support, public accountability, and communication accessibility. High variability in taxpayer assistance and communication practices further suggests inconsistent implementation experiences across barangays and business sectors.

The findings imply that effective Local Revenue Code implementation depends not only



on efficient revenue collection but also on responsive governance systems, accessible taxpayer services, transparent communication practices, and institutional trust among micro-entrepreneurs.

4.0 CONCLUSIONS AND RECOMMENDATIONS

The study concluded that the implementation of the Local Revenue Code in Libmanan, Camarines Sur was generally perceived by micro-entrepreneurs as moderately effective in terms of tax enforcement mechanisms, administrative practices, and institutional capacity. The findings showed that efficient administrative practices, responsive frontline services, transparent enforcement procedures, and institutional capability significantly influence taxpayer perceptions and compliance behavior. However, implementation challenges such as procedural complexity, processing delays, limited taxpayer orientation, and insufficient digitalization continue to affect compliance experiences among micro-entrepreneurs.

The study further revealed that taxpayer-oriented governance, simplified procedures, improved administrative coordination, and accessible taxpayer services contribute positively to Local Revenue Code implementation and local revenue administration. The findings also emphasized the importance of strengthening institutional responsiveness, transparency, and digital governance systems in improving taxpayer trust, administrative efficiency, and voluntary compliance among micro-entrepreneurs.

Based on the findings of the study, it is recommended that the Local Government Unit of Libmanan strengthen taxpayer-oriented administrative practices through simplified procedures, improved taxpayer orientation programs, responsive frontline services, and enhanced digital governance systems. The municipality may also improve inter-office coordination, transparency mechanisms, and taxpayer assistance programs to strengthen compliance behavior and improve local revenue administration efficiency.

Future researchers may conduct similar studies involving other municipalities, business sectors, or comparative local government settings to further examine Local Revenue Code implementation, taxpayer perceptions, and compliance behavior. Future studies may also utilize mixed-method or qualitative approaches to provide deeper analysis of taxpayer experiences, administrative challenges, and governance practices related to local revenue administration.

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