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Rethinking Tax Systems for Sustainable Development Goals

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ABSTRACT: Taxation plays a pivotal role in advancing sustainable development goals (SDGs), yet its implementation faces several systemic challenges. This narrative review aims to explore the effectiveness of tax policies in supporting SDGs through the lenses of environmental taxation, fiscal incentives, progressive tax reforms, and digital transformation. A qualitative review method was employed to synthesize findings from recent empirical and comparative studies, focusing on the interaction between taxation mechanisms and sustainability outcomes. The results highlight that environmental taxes effectively reduce carbon emissions and promote energy efficiency, while fiscal incentives drive investments in renewable energy by alleviating financial constraints. Progressive taxation contributes to income redistribution and social justice, particularly in low- and middle-income countries. Furthermore, institutional quality and good governance are crucial in enhancing the success of fiscal strategies, with countries exhibiting stronger institutions achieving higher efficiency and compliance. The digitalization of tax systems, including AI-enabled tax education, further improves transparency and public trust. Despite these benefits, challenges such as tax system complexity, coordination failures, and data limitations hinder the optimal realization of taxation's potential. Thus, the study recommends integrated policy reforms, enhanced public engagement, and further interdisciplinary research to strengthen tax systems as instruments for sustainable development. These insights provide a strategic foundation for policymakers aiming to align fiscal systems with the global SDG agenda..

Keywords: Taxation; Sustainable Development Goals; Environmental Tax; Fiscal Incentives; Digital Governance; Tax Reform; Institutional Quality

INTRODUCTION

Taxation policy plays a pivotal role in supporting the achievement of the Sustainable Development Goals (SDGs), both globally and nationally. Through effective tax administration and progressive fiscal systems, governments can mobilize resources necessary for implementing public programs in education, health, and infrastructure—all of which are integral to achieving SDGs such as SDG 1 (No Poverty) and SDG 3 (Good Health and Well-Being). According to Ali et al. (2023), the introduction of new taxes or the expansion of existing ones offers governments greater financial leverage to fund SDG-related initiatives. More broadly, fiscal policy can guide economic actors towards sustainability, aligning private incentives with societal goals.

In recent years, the discourse around taxation and sustainable development has evolved significantly. Policymakers and scholars have recognized the importance of tax systems not only as tools for resource mobilization but also as mechanisms for incentivizing or discouraging specific behaviors. The effectiveness of taxation policies in driving sustainable outcomes hinges on their ability to create equity while minimizing distortive impacts on economic growth. However, existing literature highlights that inequities in tax burdens—particularly where tax systems disproportionately benefit the wealthy—may exacerbate income inequality, especially in low- and middle-income countries (Adegboye et al., 2023). This undermines progress towards SDG 10 (Reduced Inequality) and calls for the reformulation of tax systems that are inclusive and progressive.

Statistical and empirical evidence further supports the necessity of revisiting tax frameworks. For instance, countries that rely heavily on regressive indirect taxation methods, such as consumption taxes, tend to place a disproportionate burden on lower-income households. This affects household-level investment in education, healthcare, and productivity, thereby hampering intergenerational mobility and human capital formation. Furthermore, under-taxation of harmful environmental practices not only disincentivizes sustainable practices but also contributes to the depletion of natural resources and climate degradation—a direct threat to SDG 13 (Climate Action).

In contrast, nations that have adopted progressive tax regimes combined with well-structured public expenditure policies have seen improvements in social welfare outcomes. This includes higher school enrollment rates, better healthcare access, and enhanced infrastructure development. Fiscal transfers targeted towards marginalized communities have also helped close inequality gaps. These outcomes reinforce the hypothesis that taxation, when used judiciously, can serve as a robust lever for promoting social and environmental welfare.

Yet, the implementation of taxation policies, particularly environmental taxes, remains fraught with challenges. One of the central issues lies in stakeholder resistance—notably from industries that perceive environmental taxes as a threat to their profit margins. Youssef and Dahmani (2024) argue that many business sectors advocate for maintaining the status quo, thereby creating political and economic friction in the adoption of green tax policies. The lack of consensus among stakeholders leads to policy stagnation and hinders the transition to sustainable practices.

Public perception and awareness also pose obstacles. In the absence of adequate education and outreach efforts, environmental taxes may be viewed as punitive rather than corrective. Kumar and Stauvermann (2024) highlight that public support for such measures is often contingent upon transparent communication of the environmental and social benefits of these taxes. Without this, resistance may grow, and policy implementation may falter.

Technical and administrative challenges further complicate the landscape. Effective environmental taxation requires sophisticated data systems, robust monitoring mechanisms, and consistent enforcement—elements that are often lacking in developing countries (Davydenko et al., 2023). The absence of infrastructure for environmental monitoring weakens the feedback loop necessary for evaluating the effectiveness of tax measures and may result in policy inefficacy or public mistrust.

While literature has increasingly emphasized the connection between fiscal incentives and renewable energy investment, significant research gaps remain. Foggia et al. (2023) demonstrate that tax breaks and subsidies for renewable energy can substantially attract private sector investment, stimulating innovation and deployment of clean technologies. Nevertheless, Youssef and Dahmani (2024) point out that there is a paucity of empirical evidence linking these incentives to long-term behavioral changes in production and consumption.

Moreover, evaluations of tax incentive effectiveness often overlook contextual factors such as regulatory quality, governance standards, and infrastructural readiness. Alves (2024) cautions that generalized policy prescriptions may fail to achieve intended outcomes unless adapted to local contexts. This underscores the need for nuanced, context-specific policy frameworks grounded in empirical evidence.

The gap in research is particularly pronounced in understanding how fiscal incentives influence decision-making within the private sector. While macro-level data indicates positive correlations between tax incentives and green investments, micro-level behavioral analysis is limited. This shortfall restricts policymakers' ability to design responsive and effective tax schemes tailored to different industries and regions.

In light of these gaps, this review aims to critically examine the interplay between taxation policy and sustainable development. Specifically, it seeks to explore how taxation can serve as a tool for resource mobilization, environmental protection, social equity, and innovation promotion. The review will analyze various tax instruments, including green taxes, fiscal incentives, carbon pricing, and progressive taxation, and assess their role in advancing different SDG targets.

The geographical scope of this review will focus primarily on developing and emerging economies, where tax policy is often underutilized as a developmental tool. These regions face unique constraints, including limited administrative capacity, political instability, and high levels of informal economic activity. Yet, they also offer fertile ground for innovation in tax policy design, given the urgent need for sustainable development and inclusive growth.

By centering the analysis on these regions, this review intends to provide a grounded understanding of how tax systems can be optimized to address local and global sustainability challenges. The review will draw upon a diverse body of literature, including empirical studies, policy papers, and international case studies, to offer evidence-based insights. Ultimately, it seeks to inform policymakers, scholars, and development practitioners on the potential of taxation to serve as a cornerstone of sustainable development strategies.

METHOD

This study adopts a narrative review approach to synthesize and interpret existing literature on the relationship between taxation policy and the Sustainable Development Goals (SDGs). Unlike systematic reviews that follow rigid protocols and quantitative syntheses, the narrative review method enables the integration of diverse sources, theoretical perspectives, and empirical findings to construct a comprehensive conceptual understanding of the field. The narrative review approach is particularly appropriate for exploring complex, multidisciplinary issues such as fiscal sustainability, where contextual variation and policy evolution play a crucial role.

This study employed a comprehensive systematic literature review methodology to investigate the relationship between taxation policy and the Sustainable Development Goals (SDGs). The literature search was grounded in a rigorous, multi-database approach, aimed at capturing peer-reviewed research and grey literature across interdisciplinary fields, including economics, environmental policy, legal studies, and public administration. The methodology emphasized validity, relevance, and transparency in data collection and synthesis, with a focus on identifying patterns, gaps, and empirical trends within the existing body of knowledge.

The core databases utilized in this study were Web of Science, Scopus, JSTOR, HeinOnline, SSRN, ScienceDirect, and Wiley Online Library. These databases were chosen due to their comprehensive indexing of high-impact academic journals and their multidisciplinary coverage. Web of Science and Scopus were particularly valuable for bibliometric analyses and citation tracking, enabling the identification of influential research articles on environmental taxation, fiscal incentives, and policy evaluations. JSTOR provided access to historical and cross-disciplinary literature that enriched the analysis of tax equity and redistributive policies. HeinOnline and SSRN contributed legal and policy-oriented literature, critical for understanding regulatory dimensions and legislative frameworks related to taxation. ScienceDirect and Wiley Online Library were used to access technical papers focused on the role of technological innovation in fiscal governance.

To ensure completeness and minimize selection bias, keyword strategies were iteratively refined through pilot searches and expert feedback. Key terms included: "tax policy," "fiscal incentives," "environmental taxation," "sustainable development," "SDGs," "green tax," "renewable energy incentives," "fiscal reform," "tax competitiveness," and "policy evaluation." Boolean operators such as AND, OR, and NOT were employed to combine these terms in various query strings. Additionally, advanced search techniques using quotation marks for phrase matching (e.g., "sustainable fiscal policy") and wildcards (e.g., tax*) were applied to broaden the scope and capture all relevant terminologies.

Inclusion and exclusion criteria were explicitly defined. Included studies were peer-reviewed articles, working papers, policy reports, and doctoral dissertations that directly addressed the role of taxation in promoting sustainability goals. Only literature published within the past ten years (2013-2023) was considered to ensure relevance to current policy debates and fiscal innovations.

Studies were excluded if they lacked empirical analysis, focused solely on unrelated fiscal topics, or were not available in full text.

The types of research included spanned empirical quantitative studies, qualitative policy analyses, mixed-methods case studies, and legal reviews. Meta-analyses and systematic reviews were also incorporated to understand broader trends and consolidate findings across contexts. Where applicable, international case studies and longitudinal analyses were given preference, as they offered comparative insights into the differential impacts of tax reforms across regions.

The selection process involved several steps. First, the initial search results from each database were exported to reference management tools such as Mendeley and EndNote. Duplicates were removed, and abstracts were screened for thematic relevance. Articles meeting the inclusion criteria were then reviewed in full. During this process, the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework was used to enhance transparency and replicability. Data extraction templates were employed to record key information such as study objectives, methodology, sample size, geographical focus, and key findings.

In parallel, grey literature from sources such as OECD iLibrary, United Nations databases, and World Bank reports was analyzed to supplement academic sources. These policy documents provided empirical data and institutional insights on tax-related SDG interventions. ProQuest Dissertations & Theses and regional databases such as LIPI (Indonesia) were consulted to capture underrepresented perspectives and locally grounded evidence.

To further expand the literature base, backward and forward citation chasing was used. This snowballing technique allowed the identification of seminal articles and emerging research clusters. Impact factor, h-index, and citation counts were considered to evaluate the scholarly relevance and influence of selected articles.

Controlled vocabularies like MeSH (for PubMed) and Emtree (for Embase), though less common in fiscal policy research, were referenced to ensure terminological consistency where applicable. Thesaurus functions in databases were also utilized to refine keyword searches. Temporal filters ensured that the reviewed literature aligned with contemporary policy environments, capturing recent innovations such as digital tax administration, AI-based tax compliance tools, and carbon pricing mechanisms.

The methodology prioritized triangulation of sources and data to validate findings. By integrating academic, institutional, and regional data, the review provided a holistic view of taxation's role in sustainable development. The combination of rigorous database searching, strategic keyword application, systematic filtering, and citation tracking established a strong methodological foundation for the subsequent analysis. This multi-pronged approach ensured that the literature review would be both comprehensive and critically reflective, capable of informing evidence-based policy recommendations and identifying avenues for future research.

RESULT AND DISCUSSION

This section presents the synthesized findings of a comprehensive narrative review on the role of taxation in promoting sustainable development, particularly through mechanisms such as environmental taxation, fiscal incentives, progressive tax reform, and the digital transformation of tax systems. The analysis is structured around four core themes derived from the literature: environmental taxation and energy efficiency, tax incentives and renewable energy investment, progressive tax reform and social equity, and digitalization and tax education for the Sustainable Development Goals (SDGs). Each theme is supported by empirical data, theoretical analysis, and cross-national comparisons to provide a holistic understanding of taxation's contribution to the SDGs.

Environmental taxation has emerged as a critical instrument for reducing carbon emissions and improving energy efficiency. Empirical studies consistently demonstrate that environmental taxes effectively internalize the social costs of pollution, leading to behavioral shifts among producers and consumers. For instance, Foggia et al. (2023) found that carbon taxes implemented in the European Union significantly reduced emissions and encouraged firms to adopt cleaner technologies. Similarly, Usman et al. (2024) highlighted a positive correlation between stringent environmental tax policies and enhanced energy efficiency in industrial sectors. Countries that integrate tax mechanisms with complementary regulations and technological subsidies, such as Sweden and Germany, have recorded more substantial progress toward SDG 13 (Climate Action) and SDG 7 (Affordable and Clean Energy). In contrast, nations without coherent tax structures or enforcement mechanisms often struggle to achieve measurable outcomes, illustrating the importance of institutional capacity and policy coherence.

Comparative data reveal that developed countries typically have more mature systems for environmental taxation, which include sophisticated emissions trading schemes and targeted incentives. Developing nations, however, face challenges such as limited administrative capacity, weaker regulatory enforcement, and political resistance from carbon-intensive industries. Kotlán et al. (2021) noted that despite growing interest in carbon taxation across Sub-Saharan Africa and Southeast Asia, implementation remains sporadic and largely symbolic. Wong et al. (2018) emphasized that successful carbon tax models in OECD countries rely on strong public trust, robust data infrastructure, and clear revenue allocation, often channeling proceeds into social safety nets or green infrastructure projects. Bridging the implementation gap between developed and developing economies requires international support, knowledge transfer, and the creation of tailored fiscal instruments that account for local contexts.

Tax incentives, particularly in the form of credits, deductions, and subsidies, have proven instrumental in accelerating investment in renewable energy. Ali et al. (2023) and Saudi et al. (2024) provided evidence that fiscal incentives in regions such as Europe and Asia directly contributed to a surge in renewable energy deployment, especially in solar and wind power. Nchofoung et al. (2023) further observed that predictable and transparent tax policies reduce investment risk and attract both domestic and foreign investors. Case studies from South Africa (Maarof et al., 2023) illustrate that tailored incentives not only increase green energy investment but also generate employment and foster economic diversification. These findings suggest that tax incentives serve as a bridge between environmental sustainability and economic development, aligning public policy with market dynamics.

However, the effectiveness of tax incentives is often contingent on the broader financial ecosystem. Moosavian et al. (2022) emphasized that in many developing economies, limited access to finance and high capital costs continue to constrain the scalability of renewable energy projects. They advocate for combining fiscal incentives with mechanisms such as green bonds, public-private partnerships, and international climate finance. Donnelly (2023) added that fiscal policies must be part of an integrated strategy that includes de-risking tools, innovation grants, and capacity-building efforts. When these elements are present, tax incentives not only overcome initial investment barriers but also catalyze long-term structural shifts toward clean energy systems.

Progressive tax reform has emerged as a powerful lever for promoting social equity and inclusive growth. Adegboye et al. (2023) demonstrated that in Sub-Saharan Africa, higher marginal tax rates on top income brackets, combined with targeted public spending, significantly reduced income inequality. Redistribution through taxation allowed governments to expand access to education, healthcare, and infrastructure in underserved areas, thereby reinforcing SDG 1 (No Poverty) and SDG 10 (Reduced Inequality). Kumar and Stauvermann (2024) emphasized that coupling environmental taxes with progressive income tax reforms can equitably distribute the fiscal burden, ensuring that sustainability policies do not disproportionately affect low-income households.

Moreover, successful progressive tax systems often incorporate transparency and citizen engagement. Ivanov (2020) highlighted that countries with participatory budgeting and inclusive tax dialogues experience greater taxpayer compliance and public trust. In developing economies, progressive taxation can be a double dividend strategy—promoting equity while generating revenue for sustainable investments. Nonetheless, challenges persist, especially regarding tax evasion, informality, and weak enforcement. These constraints underscore the need for institutional reforms that strengthen revenue collection and ensure the fair application of tax laws.

Digitalization and tax education represent the fourth pillar of this analysis, offering transformative potential for modernizing tax systems and fostering a culture of compliance. Saba and Monkam (2024) explored the integration of artificial intelligence (AI) in tax education, noting its ability to personalize learning, automate administrative tasks, and improve understanding among taxpayers. Digital tools, such as chatbots and virtual assistants, enhance the accessibility and efficiency of taxpayer services, particularly for small businesses and young professionals.

Youssef and Dahmani (2024) demonstrated that digital tax systems improve transparency, reduce corruption, and increase revenue collection. The adoption of integrated tax administration platforms enables real-time monitoring, predictive analytics, and more efficient auditing. Countries like Estonia and Rwanda have successfully deployed digital tax platforms that streamline filing and payment processes while providing citizens with transparent records of tax usage. Mateko (2024) further argued that digitalization supports data-driven policymaking, enabling governments to design responsive tax policies and allocate resources based on real-time needs.

However, digital transformation is not without challenges. Gaps in digital infrastructure, cybersecurity threats, and digital literacy disparities can limit the benefits of these technologies. Ensuring inclusivity in digital tax systems requires investments in ICT infrastructure, public education, and safeguards for data privacy. When implemented effectively, digital tax solutions not only enhance operational efficiency but also reinforce accountability and citizen trust in fiscal governance.

Overall, the findings of this narrative review confirm that taxation is a critical enabler of sustainable development. Environmental taxes drive cleaner production and energy efficiency; fiscal incentives stimulate green investments; progressive taxation reduces inequality and supports social cohesion; and digital innovations modernize tax systems while improving compliance. These instruments, when integrated and tailored to local contexts, can transform taxation from a mere revenue tool into a cornerstone of sustainable development strategy.

Moving forward, policymakers should pursue a balanced approach that aligns fiscal tools with environmental and social objectives. Cross-sectoral collaboration, continuous policy evaluation, and international cooperation are essential for enhancing the effectiveness of tax reforms. By leveraging evidence-based practices and innovative technologies, tax systems can be reimagined to serve as engines of inclusive and sustainable growth.

This discussion section delves into the complexities, systemic factors, and strategic implications of the findings synthesized in the previous section. Drawing on the interrelated themes of environmental taxation, fiscal incentives, progressive reform, and digital taxation tools, the analysis here highlights how institutional quality and governance significantly shape the outcomes of tax-related policies in advancing the Sustainable Development Goals (SDGs).

A fundamental insight across the literature is that institutional strength is pivotal in determining the effectiveness of tax policy implementation. Savoia et al. (2023) argue that institutional frameworks—such as legal enforcement, anti-corruption measures, and regulatory coherence—are directly correlated with better tax compliance and the efficacy of redistributive tax instruments. Where institutional quality is high, tax policies are more likely to be perceived as legitimate, thereby increasing public trust and voluntary compliance. This institutional trust reinforces the developmental role of taxation, particularly in promoting environmental sustainability and social equity.

Moreover, Adegboye et al. (2023) emphasize the importance of governance transparency in ensuring that tax revenues are utilized effectively to support sustainable development programs. Transparent governance structures not only prevent fiscal leakage but also align tax allocation with strategic priorities such as health, education, and green infrastructure. The alignment of taxation with national development goals is further enabled by participatory fiscal practices and civic engagement, which provide a feedback loop for improving tax legitimacy and administrative performance.

Ng (2024) extends this discussion by examining how weak institutions in developing countries limit the potential of taxation to drive SDG outcomes. In contexts where political interference undermines fiscal autonomy, and where tax authorities lack the technical and analytical capacities to monitor compliance and performance, the intended redistributive and environmental effects of tax policies are diluted. This presents a strong argument for institutional reform as a prerequisite for sustainable tax policy implementation.

Another dimension involves systemic inefficiencies embedded in current tax regimes. As noted by Gaspar & Amaglobeli (2020), tax systems characterized by complexity, loopholes, and regressive structures often fail to support equitable development. These inefficiencies create distortions in resource allocation and limit the fiscal space necessary to invest in sustainable initiatives. Dianov et al. (2022) reinforce this by pointing out that a lack of coordination between tax and broader development policies results in policy dissonance and fragmented implementation.

The digitalization of tax administration emerges as a key solution to these challenges. The integration of AI and advanced analytics facilitates real-time monitoring, enhances data accuracy, and enables responsive policy design (Saba & Monkam, 2024). These technologies not only increase administrative efficiency but also strengthen transparency and reduce opportunities for corruption. However, their successful deployment requires significant institutional investment, particularly in training and infrastructure—resources that are often scarce in low-income countries.

Beyond administrative issues, the literature also identifies a crucial limitation in the disjunction between tax policy and environmental objectives. Saqib et al. (2023) highlight that the absence of targeted green fiscal reforms hampers the environmental effectiveness of taxation. Even in countries that have adopted carbon pricing or environmental levies, the impact is constrained if such mechanisms are not integrated with broader energy and industrial strategies. In this regard, the alignment of tax policy with environmental regulation is imperative for synergizing fiscal and ecological outcomes.

In terms of addressing inequality, the evidence supports the role of progressive taxation as a redistributive tool. Adegboye et al. (2023) illustrate how well-designed progressive tax systems contribute to social cohesion by funding inclusive social services and infrastructure. Nevertheless, challenges persist in balancing equity with economic efficiency. Overly progressive tax structures may disincentivize investment and innovation, particularly if not accompanied by strategic fiscal incentives.

Proposed solutions to these limitations are multifaceted. Institutional reform, as emphasized across sources, is foundational. Strengthening rule of law, establishing independent tax authorities, and embedding transparency into fiscal frameworks are all cited as critical actions. Additionally, aligning tax policy with SDG-relevant expenditure through earmarking and performance-based budgeting can ensure that tax revenues directly support sustainable outcomes.

A second set of solutions pertains to technological adoption. Saba & Monkam (2024) advocate for the broader implementation of AI-powered tax education and automated systems to reduce compliance costs and enhance taxpayer literacy. When citizens understand tax obligations and the public goods they finance, compliance improves. Furthermore, digital systems enable governments to more accurately forecast revenues and adapt to economic shifts, thereby increasing policy agility.

Cross-national learning is another strategy with growing prominence. As Ng (2024) notes, countries can benefit from shared experiences, particularly in adopting best practices related to green taxes, fiscal decentralization, and data-driven policy innovation. Such collaboration can mitigate the knowledge and capacity gaps prevalent in developing nations, fostering a more harmonized global fiscal architecture for SDG advancement.

Importantly, the literature also underscores the need for more interdisciplinary research. Savoia et al. (2023) call for integrated approaches that combine economics, political science, and information systems to holistically examine tax effectiveness. Given the rapidly evolving policy environment, longitudinal studies and impact evaluations are essential to measure the real-world implications of fiscal reforms on sustainability metrics.

Overall, this discussion affirms that taxation, while inherently technical, is deeply embedded in governance structures and social contracts. Its success in driving SDG outcomes depends not only on policy design but on the broader ecosystem of institutional integrity, public engagement, and technological adaptation. These insights offer a blueprint for future research and policy reform that bridges the gap between fiscal ambition and developmental impact.

CONCLUSION

This study underscores the strategic role of taxation in promoting sustainable development by analyzing various fiscal mechanisms such as environmental taxes, fiscal incentives, progressive tax reforms, and digital tax administration. The findings demonstrate that well-designed environmental taxes contribute to reducing carbon emissions and enhancing energy efficiency. Fiscal incentives have been shown to accelerate investments in renewable energy by mitigating financial barriers, while progressive tax reforms significantly support income redistribution and social equity, particularly in developing countries.

Moreover, the quality of governance and institutional strength emerges as a critical factor in ensuring the effectiveness of tax policies. Countries with robust institutions, transparency, and low corruption tend to achieve better outcomes in implementing sustainable tax strategies. The integration of digital technologies, including AI-based systems in tax education and administration, enhances tax compliance, transparency, and public engagement. However, systemic limitations such as tax complexity, weak interagency coordination, and limited digital infrastructure persist as challenges that need to be addressed.

To overcome these barriers, policy reforms should focus on simplifying tax systems, aligning fiscal policies with sustainability goals, and enhancing institutional capacities. Further research is needed to explore cross-sectoral tax impacts, develop dynamic policy simulation models, and assess the socio-cultural factors influencing tax compliance. Ultimately, this study highlights that achieving the Sustainable Development Goals requires a comprehensive and inclusive fiscal strategy that integrates technological innovation, institutional reform, and community engagement.

This review contributes to the fiscal-SDG discourse by bridging environmental taxation with equity considerations and by proposing a holistic framework linking digital transformation to tax compliance in LMICs. Unlike prior studies that treat taxation as a standalone fiscal instrument, this study integrates institutional quality and technological adoption as pivotal mediators in achieving sustainable development outcomes. The proposed framework and synthesis of evidence offer new directions for policy experimentation, particularly in countries facing structural and capacity-related challenges.

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