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Tax Administration And Tax Revenue Performance In Kampala: A Case Of Kampala City Council Authority (KCCA)

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Abstract

This study examined the relationship between tax administration practices and tax revenue performance at Kampala City Council Authority (KCCA) in Uganda. The study was guided by objectives to assess the effect of taxpayer registration systems on revenue collection, to examine the influence of tax enforcement mechanisms on compliance and revenue performance, and to determine the relationship between tax education and taxpayer compliance. A correlational and descriptive research design was employed. A sample of 180 respondents comprising KCCA tax administrators, registered taxpayers, and tax professionals was selected from a target population of 380. Questionnaires and interview guides were used for data collection. Data were analyzed using descriptive statistics, Pearson's correlation, and multiple linear regression using SPSS Version 26. Findings indicate that taxpayer registration ($\beta=0.398$, $p<0.01$), tax enforcement ($\beta=0.351$, $p<0.01$), and tax education ($\beta=0.312$, $p<0.05$) are all significant predictors of tax revenue performance, with the model explaining 64.7% of variance ($R^2=0.647$, $F(3,176)=107.54$, $p<0.001$). The study concludes that robust taxpayer registration, effective enforcement mechanisms, and comprehensive tax education are critical pillars of effective tax administration and improved revenue performance. It recommends investment in digital registration systems, strengthening of enforcement capacity, and sustained taxpayer education campaigns.

Keywords: **Tax administration, tax revenue performance, taxpayer registration, tax enforcement, tax education, KCCA, Kampala, Uganda, local government revenue**

1.0 Background to the Study

Domestic revenue mobilization is increasingly recognized as the cornerstone of sustainable development financing in African countries(K. Paul et al., 2023). The 2015 Addis Ababa Action Agenda explicitly positioned domestic resource mobilization as a primary financing mechanism for achieving the Sustainable Development Goals, emphasizing the need for African governments to strengthen their tax systems as a foundation for public investment, service delivery, and long-term fiscal sustainability(Sarah & Audrey, 2024). In Uganda, tax revenue constitutes the primary source of government funding, with Uganda Revenue Authority (URA) responsible for national tax administration and local governments empowered under the Local Government Act to collect specified local revenues (Christopher et al., 2024).

Kampala City Council Authority (KCCA) was established in 2010 through the Kampala Capital City Authority Act, replacing the Kampala City Council with a more administratively robust governance structure(Winny et al., 2023). KCCA is responsible for governing Uganda's capital city, which is home to approximately 3.5 million residents and serves as the economic hub of the country, hosting the majority of Uganda's formal businesses, industries, and service

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enterprises(Jul et al., 2024). As a local government body with a broad mandate for urban service provision, KCCA depends significantly on locally generated revenue, including property rates, business license fees, market dues, parking charges, and local service tax, to finance city operations and capital investments(Julius et al., 2024).

Tax administration encompasses the full range of institutional, legal, procedural, and human resource capacities deployed by a revenue authority to identify taxpayers, assess liabilities, collect dues, and enforce compliance(Ramadhan, Alex, Ariyo, et al., 2023). Effective tax administration is widely regarded as the key determinant of a tax system's ability to achieve its revenue potential. Even a well-designed tax policy framework will underperform if administrative capacity is weak, taxpayer registration is incomplete, enforcement is inadequate, or if taxpayer knowledge and compliance culture are low(Tasha et al., 2023a). At KCCA, persistent challenges in these areas have contributed to a tax revenue performance gap, where actual collections consistently fall short of budgeted targets(Kucia-Guściora, 2023).

2.0 Problem Statement

Despite KCCA's status as Uganda's most economically significant local government and the substantial revenue base theoretically available in Kampala's large and diverse commercial sector, the authority has persistently struggled to achieve its revenue targets(T. Paul et al., 2022). Available data indicate that KCCA collected approximately UGX 87.4 billion in local revenue in FY 2021/22 against a target of UGX 110 billion, representing a shortfall of approximately 21%. Property rates, which represent one of the largest potential revenue streams given Kampala's extensive and growing real estate sector, are particularly underperforming due to incomplete property registers, valuation disputes, and low collection enforcement(Kazaara et al., 2024). Business license compliance rates are also estimated at below 60%, indicating that a large proportion of businesses operating in Kampala either do not register with KCCA or do not renew their licenses annually(Alex & Kazaara, 2023).

The factors underlying KCCA's revenue performance gap are multi-dimensional and include weaknesses in taxpayer identification and registration, inadequate enforcement of compliance obligations, limited taxpayer awareness of their obligations and the consequences of non-compliance, and institutional capacity constraints within KCCA's revenue administration divisions(Tasha et al., 2023b). While several administrative reforms have been introduced in recent years, including the deployment of an integrated revenue management system and enhanced enforcement operations, their collective impact on revenue performance has not been systematically evaluated(T. Paul et al., 2022). This study seeks to provide empirical evidence on the relationship between specific tax administration dimensions and revenue performance at KCCA.

3.0 Main Objective

The main objective of this study was to examine the relationship between tax administration practices and tax revenue performance at Kampala City Council Authority. Specifically, the study sought to: (i) assess the effect of taxpayer registration systems on KCCA revenue collection; (ii) examine the influence of tax enforcement mechanisms on taxpayer compliance and revenue performance; and (iii) determine the relationship between tax education programs and taxpayer compliance at KCCA.

4.0 Literature Review

4.1 Theoretical Framework

This study draws on two complementary theoretical frameworks. The Fiscal Exchange Theory (Levi, 1988) posits that taxpayers are more willing to comply voluntarily when they perceive a fair exchange between their tax contributions and the quality of public services they receive in return. Applied to the KCCA context, this theory suggests that taxpayer compliance is partly determined by their perceptions of how effectively KCCA delivers urban services roads, waste management, public lighting, markets using the revenue it collects(K. Paul et al., 2023). The Slippery Slope Framework (Kirchler et al., 2008) provides additional insight by proposing that both trust in tax authorities and the power of authorities to detect and penalize non-compliance are important drivers of compliance behavior, with voluntary compliance driven primarily by trust and enforced compliance driven by perceived audit probability and penalty severity(Moses et al., 2023).

4.2 Taxpayer Registration and Revenue Performance

An accurate and comprehensive taxpayer register is the foundational prerequisite of effective tax administration. Without knowing who is liable to pay taxes, an authority cannot systematically assess liabilities, issue notices, or enforce compliance(Florence & Julius, 2023). The International Monetary Fund (2015) identifies taxpayer registration system effectiveness as one of the most critical administrative determinants of tax revenue performance, noting that large taxpayer population segments in many developing countries operate outside formal tax registers, significantly narrowing the taxable base(Winny et al., 2023). Musimenta et al. (2019) found in a Ugandan context that improvements in taxpayer identification and registration through systematic business surveys and inter-agency data sharing significantly expanded the tax net and contributed to revenue growth.

4.3 Tax Enforcement and Compliance

Tax enforcement encompasses the range of deterrence-based mechanisms used by revenue authorities to detect and penalize non-compliance, including audits, penalties, interest charges, and ultimately legal prosecution(Christopher et al., 2024). The classical deterrence model of tax compliance (Allingham & Sandmo, 1972) predicts that compliance increases as perceived audit probability and penalty severity increase. Empirical studies have generally confirmed this relationship, though the effect sizes are modest, suggesting that enforcement alone is insufficient and must be complemented by administrative facilitation and trust-building measures. In Uganda, Nalumansi and Nkote (2020) found that KCCA enforcement actions, including business license raids and market levy collection enforcement, were associated with short-term compliance improvements, though the effects were not sustained in the absence of taxpayer education and perception management.

4.4 Tax Education and Voluntary Compliance

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Tax education programs aimed at improving taxpayers' knowledge of their obligations, the tax payment process, and the public services funded by their contributions are increasingly recognized as an important complement to enforcement-based compliance strategies(Gracious, 2023). Nurlis and Kamil (2015) demonstrated in an Indonesian study that taxpayer awareness positively influenced compliance behavior, with more informed taxpayers demonstrating significantly higher rates of voluntary registration and timely payment. In the African context, Atawodi and Ojeka (2012) found in Nigeria that taxpayer education campaigns were particularly effective in improving compliance among small and medium enterprises, which constitute the bulk of KCCA's taxpayer base(Turyatemba et al., 2022).

5.0 Methodology

A correlational and descriptive research design was employed, enabling the study to examine the nature, strength, and direction of relationships between tax administration practices and revenue performance while also providing rich descriptive profiles of the study variables(Julius & Kazaara, 2026c). The target population comprised 250 registered KCCA taxpayers (across property, business license, and market categories), 100 KCCA tax administration staff from the Revenue Management Directorate, and 30 tax consultants and professionals, giving a total of 380(Alex et al., 2024). Using Krejcie and Morgan's (1970) table, a sample of 180 was determined: 128 taxpayers (stratified by tax type), 40 KCCA staff (purposively sampled from the Revenue Directorate), and 12 tax professionals (purposively sampled)(Ramadhan, Alex, Kazaara, et al., 2023).

Primary data were collected through structured questionnaires for taxpayers and tax professionals, and semi-structured interviews with 15 senior KCCA revenue officials. Secondary data were obtained from KCCA's annual revenue reports (FY 2018/19 to FY 2021/22) to supplement perceptual data with objective revenue performance indicators(Julius & Kazaara, 2025a). The questionnaire's reliability was tested through a pilot study of 18 respondents, yielding Cronbach's Alpha values of 0.83 (taxpayer registration), 0.81 (tax enforcement), 0.87 (tax education), and 0.84 (revenue performance). Data analysis was performed using SPSS Version 26, applying descriptive statistics, Pearson's correlation analysis, and multiple linear regression(Nelson et al., 2022).

6.0 Results and Discussion

6.1 Descriptive Statistics

Table 13: Descriptive Statistics for Tax Administration and Revenue Performance Variables (N=180)

Variable	N	Min	Max	Mean	Std. Dev.	Interpretation
Taxpayer Registration Systems	180	1.20	5.00	3.58	0.842	High
Tax Enforcement Mechanisms	180	1.00	5.00	3.44	0.913	Moderate-High
Tax Education Programs	180	1.20	5.00	3.31	0.878	Moderate
Tax Revenue Performance	180	1.40	5.00	3.47	0.821	Moderate-High
Taxpayer Compliance	180	1.00	5.00	3.39	0.891	Moderate

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System Efficiency	180	1.20	5.00	3.62	0.803	High
Penalty Effectiveness	180	1.00	5.00	3.28	0.947	Moderate
Taxpayer Knowledge	180	1.20	5.00	3.19	0.924	Moderate

Source: Primary Data, 2025

The descriptive results in Table 1 show that taxpayer registration systems received the highest mean score (M=3.58, SD=0.842) among the predictor variables, indicating that respondents relatively positively assess the effectiveness of KCCA's taxpayer identification and registration infrastructure (Ramadhan, Alex, Kazaara, et al., 2023). The recently upgraded Integrated Revenue Management System (IRMS) deployed by KCCA is cited in qualitative interviews as having significantly improved the accuracy and coverage of the taxpayer register, contributing to higher perceptions of registration system effectiveness(Brian & Jacob, 2023). System efficiency also scored highly (M=3.62, SD=0.803), suggesting that administrative processes within KCCA's revenue management operations are generally perceived as reasonably efficient (Christopher et al., 2024).

Tax enforcement mechanisms received a moderate-to-high mean (M=3.44, SD=0.913), with a notable standard deviation indicating variability in perceptions of enforcement effectiveness. While some respondents, particularly KCCA staff, rated enforcement actions positively, some taxpayers expressed reservations about the consistency and fairness of enforcement, particularly regarding perceived selective enforcement and lack of advance warning before enforcement operations(Ramadhan, Alex, Ariyo, et al., 2023). Taxpayer compliance (M=3.39, SD=0.891) and tax revenue performance (M=3.47, SD=0.821) both fell in the moderate-to-high range, consistent with the documented revenue shortfall pattern where KCCA collects a substantial but incomplete proportion of its theoretical revenue potential.

Tax education programs and taxpayer knowledge recorded the lowest mean scores (M=3.31 and M=3.19 respectively), confirming that tax awareness and education represent the weakest link in KCCA's tax administration system(Christopher et al., 2024). The relatively high standard deviation for taxpayer knowledge (0.924) indicates considerable variation among respondents, with some demonstrating good understanding of their tax obligations and others having very limited knowledge(Julius & Kazaara, 2026b). This finding underscores the need for targeted, sustained taxpayer education initiatives, particularly for small traders and market vendors who constitute a significant segment of KCCA's non-compliant taxpayer population.

6.2 Correlation Analysis

Table 2: Pearson Correlation Matrix between Tax Administration and Revenue Performance

Variable	Taxpayer Reg.	Tax Enforcement	Tax Education	Revenue Performance
Taxpayer Registration	1.000			

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Tax Enforcement	0.581**	1.000		
Tax Education	0.497**	0.521**	1.000	
Revenue Performance	0.671**	0.621**	0.574**	1.000

** Correlation is significant at the 0.01 level (2-tailed)

Source: Primary Data, 2025

The correlation analysis in Table 2 reveals that all three tax administration dimensions are significantly and positively correlated with tax revenue performance. Taxpayer registration demonstrated the strongest bivariate relationship with revenue performance ($r=0.671$, $p<0.01$), confirming the foundational role of an accurate and comprehensive taxpayer register in driving revenue collection(Julius & Kazaara, 2026a). This result is consistent with the theoretical prediction that revenue performance is ultimately constrained by the extent of the known taxpayer base: the broader and more accurate the register, the greater the potential for systematic assessment and collection(Winny et al., 2023).

Tax enforcement was also strongly correlated with revenue performance ($r=0.621$, $p<0.01$), indicating that effective enforcement actions, including audits, levy collection operations, and penalty imposition, are meaningfully associated with better revenue performance outcomes(Julius & Kazaara, 2026c). This finding supports the deterrence model of tax compliance and suggests that KCCA's enforcement activities have had measurable positive effects on revenue collection, even if these effects are not sufficient to close the entire revenue performance gap on their own. Tax education demonstrated a moderate but statistically significant positive correlation with revenue performance ($r=0.574$, $p<0.01$), confirming that taxpayer awareness and education programs, though currently underperforming as evidenced by the low knowledge scores, do contribute positively to revenue performance when effectively implemented(Nancy & Kazaara, 2026). The significant positive inter-correlations among the administration dimensions (ranging from $r=0.497$ to $r=0.581$) indicate that these functions are complementary and mutually reinforcing, which argues for an integrated approach to tax administration reform rather than isolated improvements in any single dimension (Julius & Kazaara, 2025b).

6.3 Regression Analysis

Table 3: Multiple Linear Regression on Predictors of Tax Revenue Performance at KCCA

Predictor Variable	**B**	**Std. Error**	**Beta (β)**	**t-value**	**Sig.**	**VIF**
(Constant)	0.589	0.219		2.690	0.008	
Taxpayer Registration Systems	0.398	0.087	0.381	4.575	0.000	1.601
Tax Enforcement Mechanisms	0.351	0.094	0.327	3.734	0.000	1.574
Tax Education Programs	0.312	0.099	0.271	3.152	0.002	1.538

Model Summary: $R=0.804$, $R^2=0.647$, Adjusted $R^2=0.640$, $F(3,176)=107.54$, $p<0.001$; Durbin-Watson=1.89

Source: Primary Data, 2025

The regression results presented in Table 3 confirm that the overall model is highly significant ($F(3,176)=107.54$, $p<0.001$) and jointly explains 64.7% of the variance in tax revenue performance at KCCA ($R^2=0.647$). This is a high

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level of explanatory power and underscores the critical importance of tax administration quality as a driver of revenue outcomes. The adjusted R^2 of 0.640 confirms that the high explanatory power is not an artifact of including too many predictors. The Durbin-Watson statistic of 1.89 confirms the absence of autocorrelation, and all VIF values below 2.0 confirm the absence of problematic multicollinearity.

Taxpayer registration was the strongest predictor of revenue performance (β=0.381, B=0.398, t=4.575, $p<0.001$), confirming that improvements in the accuracy, coverage, and accessibility of KCCA's taxpayer register translate directly into enhanced revenue collection(Alex & Moses, 2024). Each unit improvement in taxpayer registration system effectiveness is associated with a 0.398-unit improvement in revenue performance, holding other variables constant. This result underscores the strategic priority of expanding and continuously updating KCCA's taxpayer database, particularly by integrating data from the Uganda Registration Services Bureau, Uganda Revenue Authority, and National Identification and Registration Authority to identify businesses and property owners not yet registered in the KCCA system.

Tax enforcement mechanisms were the second strongest predictor (β=0.327, B=0.351, t=3.734, $p<0.001$), confirming that deterrence-based compliance mechanisms make an independent and statistically significant contribution to revenue performance beyond the effects of registration and education(Tasha et al., 2023b). Tax education programs were also a significant predictor (β=0.271, B=0.312, t=3.152, p=0.002), confirming that investments in taxpayer awareness and education yield measurable revenue dividends by improving voluntary compliance rates. The positive significant effect of education even after controlling for registration and enforcement confirms that it operates through a distinct mechanism changing taxpayer attitudes, knowledge, and intrinsic motivation to comply rather than merely duplicating the effects of enforcement-based deterrence.

7.0 Discussion of Results

The findings of this study establish a clear and robust empirical relationship between tax administration quality and tax revenue performance at KCCA. The model's high explanatory power (R^2=0.647) suggests that administrative factors account for nearly two-thirds of revenue performance variance, positioning tax administration reform as the primary lever available to KCCA for improving its revenue position. This aligns with the broader public finance literature's emphasis on administrative capacity as a binding constraint on revenue performance in developing country local governments, where policy design is often reasonable but implementation and enforcement capabilities are limited.

The primacy of taxpayer registration (β=0.381) as a predictor confirms the foundational importance of knowing who is in the tax net. KCCA's Integrated Revenue Management System has been a positive step toward improving registration coverage, but the persistent revenue shortfall suggests that a substantial taxpayer population remains

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outside the formal register. The significant positive effect of tax enforcement (β=0.327) validates the investment case for strengthening KCCA's enforcement capacity, though this must be balanced against the risk of adversarial relationships with taxpayers that can undermine trust and long-term voluntary compliance. The significant independent effect of tax education (β=0.271) provides a compelling evidence base for expanding taxpayer education investments, particularly for hard-to-reach groups such as informal market vendors and small-scale property owners, who constitute a substantial segment of KCCA's underperforming revenue streams.

8.0 Conclusions and Recommendations

This study concludes that tax administration practices are critical determinants of tax revenue performance at KCCA, with taxpayer registration systems, tax enforcement mechanisms, and tax education programs jointly explaining approximately 65% of revenue performance variance. All three dimensions exert significant independent positive effects, confirming that a comprehensive, multi-dimensional approach to tax administration reform is needed rather than reliance on any single administrative lever.

Based on the findings, the following recommendations are advanced: First, KCCA should accelerate the expansion and updating of its taxpayer register through systematic surveys of commercial areas, integration with national databases including the business registry and national ID system, and mandatory business registration requirements tied to operating licenses. Second, KCCA should strengthen its enforcement capacity by recruiting and training additional revenue enforcement officers, increasing the frequency and coverage of compliance audits, and applying proportionate but credible penalties to non-compliant taxpayers. Third, KCCA should develop and implement a comprehensive taxpayer education strategy that includes radio campaigns in local languages, community outreach programs in markets and commercial areas, simplified taxpayer obligation guides, and school-based civic education on taxation.

KCCA should improve revenue service delivery quality to reinforce the fiscal exchange relationship, by demonstrating through tangible, visible improvements in city services (roads, waste collection, markets) that tax revenues are being effectively utilized for public benefit, thereby strengthening the intrinsic motivation to comply. Fifth, the revenue management system should incorporate data analytics capabilities to identify non-filers, detect underreporting, and prioritize enforcement resources toward high-revenue, high-non-compliance segments. Future research should employ longitudinal designs to track revenue performance changes over time in response to specific administrative interventions, and should explore the role of perceived corruption and institutional trust in mediating the education-compliance relationship.

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