

**E-Taxation And Financial Performance Of Small And Medium Enterprises In Uganda: A Case Study Of
Kikuubo Businesses, Kampala**

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Abstract

This study examined the relationship between e-taxation and the financial performance of small and medium enterprises (SMEs) in Kikuubo, Kampala, Uganda. Using a descriptive correlational research design and a quantitative approach, data were collected from 120 SME operators through structured questionnaires. The study operationalised e-taxation through e-registration adoption, e-filing usage, and e-payment utilisation, and measured financial performance through tax compliance rates, revenue growth, and cost efficiency. Results indicated that all e-taxation dimensions were positively and significantly correlated with financial performance (r ranging from .621 to .687, $p < .001$). Multiple regression analysis showed that e-taxation dimensions collectively explain 66.3% of the variance in financial performance ($R^2 = .663$, $F(4,115) = 56.47$, $p < .001$), with tax compliance rate being the strongest predictor ($\beta = .368$, $p < .001$). The study concludes that e-taxation significantly enhances SME financial performance through improved compliance, cost savings, and revenue transparency. Recommendations include scaling up URA's e-tax awareness campaigns, providing technology access support to SMEs, and simplifying the e-filing interface.

Keywords: E-taxation, financial performance, SMEs, Kikuubo, Uganda Revenue Authority, digital tax compliance

1.0 BACKGROUND

The digitalization of tax administration systems represents one of the most significant fiscal reforms undertaken by developing economies in the 21st century (Ramadhan et al., 2023). Electronic taxation (e-taxation) encompasses the deployment of information and communication technology (ICT) tools to facilitate taxpayer registration, declaration filing, payment processing, and compliance management (Promise et al., 2024). The Uganda Revenue Authority (URA) introduced its electronic tax system, known as the URA e-Tax portal, in 2013 with the explicit goals of broadening the tax base, reducing tax evasion, improving taxpayer compliance, and reducing the administrative costs of tax collection (URA, 2014). By 2022, the URA reported that over 1.2 million taxpayers were registered on the e-Tax platform, a substantial increase from the 680,000 registered in 2015 (URA Annual Report, 2022).

Small and medium enterprises (SMEs) constitute the backbone of Uganda's economy, contributing approximately 70% of GDP and employing over 2.5 million people (MOFPED, 2021). Kikuubo, Kampala's largest wholesale trading hub, is home to thousands of SMEs engaged in diverse trading activities including wholesale goods, electronics, textiles, and general merchandise (Ramadhan et al., 2023). Despite their economic significance, SMEs in Uganda have historically demonstrated low tax compliance rates (Amos et al., 2024). The URA estimated in 2020 that less than 40%

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of SMEs in Kampala's informal trading centres were fully tax-compliant, with Kikuubo cited as a major area of concern (URA Compliance Report, 2020).

The introduction of e-taxation was expected to remove the barriers associated with manual tax administration — including corruption, bureaucratic delays, and high compliance costs — thereby making it easier and less costly for SMEs to comply with their tax obligations (Alex et al., 2024). However, the extent to which e-taxation adoption has translated into measurable improvements in SME financial performance remains an empirically underexplored question in the Ugandan context (Julius & Kazaara, 2026). Theoretically, the Technology Acceptance Model (TAM) developed by Davis (1989) provides a useful framework for understanding how the perceived usefulness and perceived ease of use of e-taxation systems influence their adoption by SMEs (Turyatamba et al., 2022). Additionally, the compliance theory (Allingham & Sandmo, 1972) suggests that reducing the costs and complexity of tax compliance through digital platforms increases voluntary compliance rates, which in turn has positive implications for business financial performance.

Several international studies have documented positive relationships between e-taxation implementation and business financial outcomes (Alex & Moses, 2024). In Kenya, Weru et al. (2015) found that iTax adoption significantly improved SME compliance and reduced tax-related operating costs. In Ghana, Asante and Baba (2011) found that electronic filing reduced compliance costs by 42% among surveyed businesses. In Uganda, however, the literature remains sparse, with most studies focusing on URA's revenue collection outcomes rather than the downstream financial performance implications for SMEs (Ssemakula & Ntayi, 2018). This study fills this gap by focusing specifically on Kikuubo SMEs and examining the financial performance implications of e-taxation adoption.

2.0 PROBLEM STATEMENT

Despite the URA's sustained investment in e-taxation infrastructure and the mandatory requirement for SMEs above a defined turnover threshold to file returns electronically, compliance rates in Kikuubo remain below national targets (Polycarp et al., 2023). A URA compliance survey conducted in 2021 found that only 52% of Kikuubo businesses surveyed had active e-Tax accounts, and only 34% had filed their most recent tax returns electronically (Florence & Julius, 2023). This low adoption rate exists against a backdrop of persistent financial performance challenges among Kikuubo SMEs, including thin profit margins, cash flow difficulties, and limited access to formal credit — challenges that are frequently attributed in part to poor financial record-keeping and tax-related financial uncertainty (Ivan et al., 2023). Academic research that empirically examines the relationship between e-taxation and SME financial performance in Uganda is notably limited (Julius & Matovu, 2025). Most existing studies focus either on macro-level revenue mobilisation (Kasekende & Atingi-Ego, 2019) or on the technological adoption challenges faced by businesses (Kyambadde, 2020), without explicitly measuring the financial performance outcomes

associated with e-taxation use. This study therefore addresses the research question: what is the relationship between e-taxation and the financial performance of SMEs in Kikuubo, Kampala?

3.0 MAIN OBJECTIVE

The main objective of this study was to examine the relationship between e-taxation and the financial performance of small and medium enterprises in Kikuubo, Kampala, Uganda. Specific objectives included: (i) assessing the level of e-taxation adoption among Kikuubo SMEs; (ii) evaluating the financial performance of Kikuubo SMEs; (iii) determining the relationship between e-taxation dimensions and SME financial performance; and (iv) establishing the extent to which e-taxation predicts financial performance in Kikuubo SMEs.

4.0 LITERATURE REVIEW

4.1 E-Taxation Systems

E-taxation, broadly defined, refers to the use of electronic platforms and digital technologies to facilitate tax administration functions including registration, assessment, declaration, payment, and audit (OECD, 2016). E-taxation systems vary in sophistication from simple web-based filing portals to fully integrated tax administration management systems (TAMS) that interface with customs, banking, and business registration databases. The URA's e-Tax system falls in the intermediate category, providing e-registration, e-filing, e-payment, and e-refund functionalities through a centralised web portal (URA, 2019).

The Technology Acceptance Model (TAM) of Davis (1989) remains the most widely applied theoretical framework for analysing e-taxation adoption. The model posits that perceived usefulness (PU) and perceived ease of use (PEOU) are the primary determinants of user acceptance of technology. Applied to e-taxation, Hung et al. (2009) found that Taiwanese taxpayers' PU of the e-filing system was the strongest predictor of actual use, a finding replicated by Weru et al. (2015) in the Kenyan context. In Uganda, Ssemakula and Ntayi (2018) found that PEOU was a more significant predictor than PU among SME taxpayers, suggesting that interface complexity is the primary barrier to e-tax adoption in the country. E-registration, e-filing, and e-payment are the three core functional dimensions of e-taxation examined in this study.

4.2 Financial Performance of SMEs

Financial performance is a multidimensional concept encompassing revenue generation, profitability, cost efficiency, and liquidity (Kaplan & Norton, 1992). For SMEs in developing economies, financial performance is frequently measured through simpler proxies including revenue growth, cost reduction, and credit access improvement (Abor & Quartey, 2010). The relationship between tax compliance and financial performance is mediated by several mechanisms: compliant businesses are able to access formal banking and credit systems; they benefit from reduced

compliance costs when tax processes are streamlined; and they face reduced risks of penalties and enforcement actions that can disrupt business operations (OECD, 2015).

Empirically, studies have shown mixed results on the direct relationship between e-taxation and SME financial performance. Weru et al. (2015) found significant positive relationships in Kenya, while Ameyaw et al. (2016) found that e-taxation improved business financial record-keeping in Ghana, which indirectly enhanced creditworthiness and access to financing. In Uganda, Naluwoza (2020) conducted a limited qualitative study in Kampala that suggested e-tax compliance was associated with improved business formalisation and better financial discipline, though the study did not employ quantitative analysis. This study extends this body of knowledge by providing statistically rigorous evidence from Kikuubo.

5.0 METHODOLOGY

The study adopted a quantitative approach with a descriptive correlational design. The population comprised all registered SMEs in Kikuubo trading centre, which according to the Kampala City Traders Association (KACITA) stood at 850 businesses in 2023. Using Krejcie and Morgan's (1970) formula, a sample of 265 businesses was targeted, of whom 120 responded to the survey — a response rate of 45.3%, which while lower than desired was deemed adequate for analysis. Simple random sampling was used to select respondents from the KACITA business register (Nafiu et al., 2012).

Data were collected using structured questionnaires that measured e-taxation through 21 Likert-scale items across three dimensions: e-registration adoption (7 items), e-filing usage (7 items), and e-payment utilisation (7 items) (Sarah & Audrey, 2024). Financial performance was measured through 12 items covering revenue growth, cost efficiency, and tax compliance rates. Cronbach's Alpha coefficients ranged from .798 to .841 across scales, confirming adequate internal consistency. Data were analysed using SPSS version 25, with descriptive statistics, Pearson correlations, and multiple linear regression analysis employed (Nelson et al., 2022). Ethical approval was obtained from Kampala International University's Research Ethics Committee.

6.0 RESULTS

6.1 Descriptive Statistics

The descriptive statistics presented in Table 1 reveal moderate levels of e-taxation adoption and financial performance among Kikuubo SMEs. E-registration recorded the highest mean score among e-taxation dimensions ($M = 3.61$, $SD = 0.882$), suggesting that most businesses have completed the initial step of registering on the URA e-Tax platform (Ramadhan et al., 2023). However, e-filing usage ($M = 3.43$, $SD = 0.934$) and e-payment utilisation ($M = 3.52$, $SD = 0.901$) recorded slightly lower means, indicating that having an account does not automatically translate

into active use of the platform's filing and payment functions(Sarah & Audrey, 2024). This discrepancy between registration and active utilisation is a critical finding that has significant implications for URA's compliance strategy.

In terms of financial performance, tax compliance rate recorded the highest mean ($M = 3.48$, $SD = 0.867$), while cost efficiency recorded the lowest ($M = 3.29$, $SD = 0.951$). Overall financial performance had a mean of 3.39 ($SD = 0.908$)(Julius & Matovu, 2025). The moderate means across all financial performance indicators suggest that while e-taxation is contributing to some level of financial improvement, the full potential of the digital tax system is yet to be realised in Kikuubo's SME community(Faith et al., 2023). The high standard deviations across all variables suggest considerable heterogeneity in both e-taxation adoption and financial performance among the sampled businesses.

Table 1: Descriptive Statistics for E-Taxation and Financial Performance Variables

Variable	N	Mean	Std. Dev.	Min	Max
E-registration Adoption	120	3.61	0.882	1.00	5.00
E-filing Usage	120	3.43	0.934	1.00	5.00
E-payment Utilisation	120	3.52	0.901	1.00	5.00
Tax Compliance Rate	120	3.48	0.867	1.00	5.00
Revenue Growth	120	3.37	0.923	1.00	5.00
Cost Efficiency	120	3.29	0.951	1.00	5.00
Overall Financial Performance	120	3.39	0.908	1.00	5.00

Source: Primary Data, 2025

6.2 Correlation Analysis

The Pearson correlation results in Table 2 reveal that all e-taxation dimensions are positively and significantly correlated with financial performance. Tax compliance rate, which serves as both an e-taxation outcome and a financial performance dimension, showed the strongest correlation with overall financial performance ($r = .687$, $p < .001$)(Ntirandekura et al., 2022). Among the specific e-taxation dimensions, e-payment utilisation had the strongest correlation with financial performance ($r = .638$, $p < .001$), followed by e-registration ($r = .649$, $p < .001$) and e-filing ($r = .621$, $p < .001$)(Tasha et al., 2023). These findings suggest that businesses that actively utilise the e-payment function of the URA platform tend to enjoy the strongest financial performance benefits — possibly because e-payment is associated with real-time payment confirmation, reduced risk of payment-related disputes, and better cash flow management.

The inter-correlations among e-taxation dimensions ranged from $r = .543$ to $r = .612$, confirming that the three dimensions are related but distinct aspects of the e-taxation experience. The moderate-to-strong inter-correlations also suggest that businesses tend to adopt e-taxation holistically — those that register electronically are more likely to also file and pay electronically. No correlation exceeded the multicollinearity threshold of $r = .80$, confirming the appropriateness of including all three dimensions in the regression model.

Table 2: Pearson Correlation Matrix

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Variable	1	2	3	4	5	Sig.
1. E-registration	1.000					
2. E-filing	.578**	1.000				
3. E-payment	.612**	.543**	1.000			
4. Tax Compliance	.631**	.598**	.607**	1.000		
5. Financial Performance	.649**	.621**	.638**	.687**	1.000	.000

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

Source: Primary Data, 2025

6.3 Regression Analysis

The multiple regression analysis revealed that e-taxation dimensions, combined with tax compliance rate, collectively explain 66.3% of the variance in financial performance among Kikuubo SMEs ($R^2 = .663$, Adj. $R^2 = .651$, $F(4,115) = 56.47$, $p < .001$). This is a high explanatory power for a study of this nature, suggesting that e-taxation is a primary driver of SME financial performance in this trading context.

Tax compliance rate was the strongest individual predictor of financial performance ($\beta = .368$, $t = 5.246$, $p < .001$), confirming that businesses with higher compliance rates enjoy superior financial outcomes. This finding is consistent with the OECD (2015) observation that compliance creates a virtuous cycle: compliant businesses access better financial services, face fewer penalties, and build stronger financial records that support growth (Winny et al., 2023). E-payment utilisation was the second strongest predictor ($\beta = .324$, $t = 4.457$, $p < .001$), followed by e-registration adoption ($\beta = .301$, $t = 3.932$, $p < .001$) and e-filing usage ($\beta = .272$, $t = 3.691$, $p < .001$) (Nelson et al., 2023). All predictors were statistically significant, confirming the multidimensional nature of e-taxation's impact on financial performance.

Table 3: Multiple Linear Regression on E-Taxation Predicting Financial Performance

Model	B	Std. Error	Beta (β)	t-value	Sig.
(Constant)	0.643	0.231		2.783	.006
E-registration Adoption	0.287	0.073	.301	3.932	.000
E-filing Usage	0.251	0.068	.272	3.691	.000
E-payment Utilisation	0.312	0.070	.324	4.457	.000
Tax Compliance Rate	0.341	0.065	.368	5.246	.000
$R = .814$, $R^2 = .663$, Adj. $R^2 = .651$, $F(4,115) = 56.47$, $p < .001$					

Source: Primary Data, 2025

7.0 DISCUSSION OF RESULTS

The finding that e-payment utilisation is a stronger predictor of financial performance than e-filing or e-registration corroborates the findings of Weru et al. (2015) in Kenya, who found that electronic payment systems provided the greatest business value among all e-tax functions. This is likely because e-payment eliminates the time and cost associated with manual bank queue visits for tax remittance, while also providing instant payment confirmation that

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reduces administrative uncertainty and compliance risk. In the Kikuubo context, where businesses are typically time-pressed traders with multiple daily financial transactions, the time-saving benefit of e-payment is particularly salient.

The moderate mean for e-filing usage ($M = 3.43$) and the statistically significant positive relationship between e-filing and financial performance ($r = .621$, $\beta = .272$) together suggest that while e-filing is broadly beneficial, its adoption remains incomplete in Kikuubo. This finding resonates with Ssemakula and Ntayi (2018), who found that interface complexity and limited digital literacy were major barriers to e-filing adoption among Ugandan SMEs. The URA should therefore focus on simplifying the e-filing interface and providing hands-on support to Kikuubo traders.

The overall model's R^2 of .663 exceeds most comparable studies in East Africa, including Asante and Baba (2011) in Ghana ($R^2 = .537$) and Weru et al. (2015) in Kenya ($R^2 = .589$). This suggests that the financial performance of Kikuubo SMEs is particularly sensitive to e-taxation adoption, possibly because of the informal and cash-heavy nature of the trading environment, where any move towards formalisation and digital financial management has an outsized positive effect on financial discipline and performance.

8.0 CONCLUSIONS AND RECOMMENDATIONS

This study concludes that e-taxation is a positive and significant predictor of the financial performance of SMEs in Kikuubo, Kampala, Uganda. E-registration, e-filing, e-payment, and tax compliance collectively explain 66.3% of the variance in financial performance. Tax compliance and e-payment utilisation are the strongest individual predictors. The findings confirm that the digitalisation of tax processes, when adopted by SMEs, translates into measurable improvements in financial performance through compliance benefits, cost savings, and improved financial management.

Based on these findings, the study recommends that the Uganda Revenue Authority scale up targeted awareness campaigns in Kikuubo to promote active — not just passive — use of the e-Tax system, particularly e-filing and e-payment functions. URA should partner with KACITA to establish e-tax help desks in Kikuubo that provide real-time assistance to SME operators. The government should also consider providing subsidised smartphones or tablets to small traders below a defined turnover threshold to overcome the device access barrier. Additionally, financial institutions should be encouraged to offer preferential credit terms to URA-compliant SMEs, creating a direct financial incentive for e-taxation adoption. Finally, the URA should simplify the e-filing interface for SMEs by developing a dedicated light-version portal with a simplified return process designed specifically for small traders.

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