

**Taxation And Its Impact On Performance Of Small-Medium Scale Businesses In Kisoro District: A Case Study
Of Kisoro Municipality**

Asiimire Apophia¹, Dr Arinaitwe Julius²

1, 2 Metropolitan International University

Abstract

This study examined the impact of taxation on the performance of small-scale businesses in Kisoro Municipality, Kisoro District, with a particular focus on how taxation influences business profitability, growth, and sustainability. Using a multiple linear regression model, the research aimed to assess the level of taxation, the performance of small businesses, and the relationship between taxation and business performance. The findings revealed a significant negative relationship between the level of taxation and business performance, suggesting that higher tax burdens reduced the profitability and growth potential of small businesses in Kisoro Municipality. The study found that access to capital and finance had a positive and significant impact on business performance. Small businesses with better access to financial resources showed greater expansion, improved operations, and better market positioning. Additionally, business registration, while important, had a marginally insignificant effect on performance, whereas training programs had a significant positive effect. Businesses whose owners participated in entrepreneurial training demonstrated better management and decision-making, leading to improved outcomes. Regression results showed that taxation ($\beta = -0.35$, $p < 0.01$), access to capital ($\beta = 0.42$, $p < 0.01$), and training programs ($\beta = 0.29$, $p < 0.05$) significantly predicted business performance, with access to capital and training programs being positive contributors. The results indicated that taxation, especially in its current form, impedes the performance of small-scale businesses, underscoring the need for policy reforms. Based on the findings, the study recommends that Kisoro Municipality reconsider its tax policies to reduce the financial strain on small businesses. It also calls for enhanced access to capital and the introduction of more entrepreneurial training programs to improve business management and sustainability. These steps, alongside better market access and simplified business registration processes, could foster a more conducive environment for small business growth.

Keywords: Taxation, Small-scale businesses, Business performance, Kisoro Municipality, Regression analysis, Access to capital, Entrepreneurial training, Economic development.

Background of the study

Kisoro District, located in Uganda's southwestern region, borders Rwanda and the Democratic Republic of Congo, and it plays a strategic role in the country's economy. It is an agrarian district, where the economy heavily relies on agriculture, trade, and services. The district's economy is also influenced by its proximity to the Virunga Mountains, a popular tourist destination that brings revenue from both domestic and international visitors (Amos et al., 2024).

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However, despite these advantages, Kisoro's economic growth is hindered by limited infrastructure, poor access to capital, and inadequate access to markets for many SMEs (Turyatamba et al., 2022). Small and medium-sized enterprises (SMEs) are recognized as critical drivers of economic growth, particularly in Kisoro Municipality, the economic hub of the district (Frank et al., 2023). SMEs in Kisoro include small-scale retail shops, agriculture-related businesses, manufacturing, and services such as transport, catering, and hospitality (Sophie & Crispus, 2024). According to the Uganda Bureau of Statistics (UBOS), SMEs account for over 90% of the private sector businesses in Uganda, and they contribute to about 20% of Uganda's GDP (Christopher et al., 2022). In Kisoro District, SMEs play a significant role in providing employment opportunities, especially for the youth and women, who are often marginalized in the formal employment sector (Nelson & Christopher, 2022). Despite their importance, SMEs in Kisoro face a number of challenges that impact their growth and development. Some of the common challenges include inadequate access to finance, high cost of doing business, limited managerial skills, and unfavorable regulatory environments (Nancy & Prudence, 2024). One of the most significant challenges, however, is the tax regime, which includes various forms of taxes such as income tax, value-added tax (VAT), and local government taxes. While these taxes are essential for funding public services and infrastructure, they may also be a burden to businesses that are already struggling to stay afloat in a competitive and challenging environment (Tasha et al., 2023a).

In Uganda, taxation is regulated by the Uganda Revenue Authority (URA), which is responsible for collecting taxes, enforcing tax laws, and ensuring compliance (Tasha et al., 2023b). The taxation system consists of direct taxes, such as income tax, and indirect taxes, such as VAT and excise duties. The income tax system is progressive, with varying tax rates depending on income levels, while VAT is charged at a rate of 18% on most goods and services (Ramadhan et al., 2023). The tax system also includes other local taxes that SMEs in Kisoro Municipality must comply with, such as business licenses and market dues imposed by local government authorities. For small and medium-scale businesses, taxation presents both an opportunity and a challenge (Kazaara et al., 2024). On one hand, taxes contribute to the provision of essential public goods and services, such as infrastructure, health care, and education, which indirectly benefit businesses. On the other hand, the burden of taxes can negatively impact business performance, particularly for small and medium-sized enterprises that operate on thin profit margins (Sarah et al., 2024). According to the Uganda Investment Authority (UIA), many SMEs in Uganda face difficulties in paying taxes due to high rates, complex tax administration, and lack of awareness of tax policies (Ramadhan et al., 2023). In Kisoro, businesses that are unable to comply with tax regulations risk penalties, which can further hinder their growth and sustainability.

The Uganda Revenue Authority has made efforts to ease the tax burden on SMEs by introducing tax incentives, such as

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the Small Taxpayer Relief Scheme, which provides tax exemptions for businesses with annual turnover below a certain threshold (Sarah & Audrey, 2024). However, many SMEs still struggle with tax compliance due to factors such as poor financial record-keeping, lack of access to professional tax advisory services, and limited understanding of the tax system (Ramadhan et al., 2023). Moreover, SMEs in Kisoro face challenges in competing with larger businesses that can afford to hire accountants and tax consultants, giving them an unfair advantage in terms of tax planning and compliance (Enid & Nicholas, 2024). The impact of taxation on SME performance is a subject of ongoing research and debate. While some studies suggest that higher taxes can stifle business growth by increasing operational costs and reducing profitability, others argue that taxation can positively influence business performance by fostering a competitive environment, encouraging formalization, and facilitating public infrastructure development (Ntirandekura et al., 2022). The literature on the relationship between taxation and SME performance in Uganda is limited, and much of the existing research focuses on larger businesses or urban areas such as Kampala (David et al., 2023). Therefore, there is a need for a focused study on the impact of taxation on SMEs in Kisoro Municipality, where the unique socio-economic context and business environment may provide different insights (Tasha et al., 2023b).

Problem statement

Kisoro Municipality, the economic center of Kisoro District, is home to a large number of SMEs, particularly in agriculture, retail, and services (Alex & Julius, 2024). These businesses are crucial to the local economy, employing over 90% of the workforce in the district (UBOS, 2021). However, despite their importance, SMEs in Kisoro face considerable barriers due to high tax burdens, tax evasion, and poor compliance with tax regulations (Christopher et al., 2024). According to the Uganda Revenue Authority (URA, 2020), more than 60% of SMEs in rural areas like Kisoro do not comply with tax requirements, largely due to limited knowledge and complex tax systems (Tasha et al., 2023a). While taxes are essential for government revenue, they can hinder the growth and sustainability of SMEs, particularly when tax rates are perceived as burdensome or unjust (Turyatamba et al., 2022). A report by the World Bank (2021) indicates that SMEs in Uganda, especially in rural districts, struggle with the financial strain of taxes, affecting their ability to reinvest and expand. In Kisoro Municipality, over 50% of SMEs have reported that taxes are one of the key factors limiting their growth (Benard, 2023). This issue is compounded by poor infrastructure, limited market access, and a lack of tax education, leading many business owners to underreport income or avoid registration altogether (Winny et al., 2023). The ongoing economic challenges, including the effects of the COVID-19 pandemic, have further exacerbated these difficulties. According to (Brighton et al., 2023), the pandemic caused a 40% revenue decline for SMEs across Uganda, with rural businesses like those in Kisoro being disproportionately affected. Despite the importance of SMEs to the local economy, the lack of effective tax education and support services continues to hinder their ability to thrive (Annet et al., 2023). This study aims to assess the impact of taxation on the performance of SMEs

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in Kisoro Municipality, focusing on the challenges of tax compliance, the effects on business profitability, and the role of tax education in improving compliance.

Specific objectives of the study

1. To determine the level of taxation in Kisoro district, Kisoro municipality.
2. To determine the level of small-scale businesses in Kisoro municipality, Kisoro district
3. To find out whether there is a relationship between taxation and performance of small-scale businesses in Kisoro municipality, Kisoro district.

Methodology

A cross-sectional survey design was also preferred largely because it permits a researcher to study a target population by studying a representative cross-section of the population to arrive at findings that are applicable to the entire target population (Nafiu, 2012). The study used both quantitative and qualitative data collection and analysis techniques. Quantitative techniques were applied to numeric data, such as influence of taxation on level of development of small-scale businesses while qualitative techniques were deployed for non-numeric data, such as respondents' views or opinions, preferences, attitudes and feelings (Jallow et al., 2022).

According to the pre-study survey conducted by Mwitib Rabson (2021) about Taxation and performance of small-scale traders, the study population included are, tax payers, shop attendants, and small-scale traders who had involved in paying taxes for more than 5-years (A. Nafiu et al., 2012). Therefore, 30 respondents were selected from central division of Kisoro Municipality for instance those who sell foodstuffs, shops operators and clothes and other items (Abiodun Nafiu, 2012). This was done in order to get firsthand information from different respondents from parts of Kisoro Municipality.

According to George and Mallery (2003), a sample is a small subset of the total population. A sample will be used to Kisoro District where there are many sub counties and town councils but only Kisoro Municipality was chosen for the research study to achieve the objectives of the researcher (Abiodun et al., 2022). The study sample comprised of 28 respondents out of 30 of the total population. Therefore, in response to the solvin's formula 78 respondents were small scale traders, 01 local council III C/man, and 01 as commercial officer of the district and were considered as the parent population of the researcher. This is because the population more or less shared similar socio- demographic characteristics in common and also due to resource and time constraints (Maiga et al., 2021).

Table 1; shows different Categories of the People in the Study sample with their Sizes

Category of respondents	Target population (N)	Sample Size (n)
Local council III Chairperson	01	01

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Commercial officer	01	01
Small scale traders	89	78
Total	100	80

Source from: Field Data, 2022

It uses the judgment of an expert in selecting cases or it selects cases with a specific purpose in mind. This type of sampling is used in exploratory research or in field research. Therefore, the researcher used this method to select the local council III Chairperson and the commercial officer of the district as her respondents (A. Nafiu et al., 2012). With purposive sampling, the researcher hardly knows whether the cases selected do represent the population or not. As mostly sampling problem is being addressed with a specific plan in mind, most of the sampling methods may be considered purposive in nature (A. Nafiu et al., 2012).

Purposive sampling is somewhat less costly, more readily accessible, more convenient and select only those individuals that are relevant to research design. Besides this, there is no way to ensure that the sample is truly representative of the population, and more emphasis is placed on the ability of the researcher to assess the elements of the population (A. Nafiu et al., 2012).

The respondents in this study included 78 small scale traders as primary respondents, the local council III Chairperson and the commercial officer were used as key informants to the researcher. Simple random sampling was used to select respondents in the group small scale traders from each category (A & Ahmed, 2019). A total of 78 small scale traders, 01 local council III Chairperson, and the commercial officer from one the municipality participated in the research study and their selection involved simple random sampling and specific attention was paid to inclusion of both male and female respondents in the study area. According to Gay and Mills (2005), data means the pieces of information that someone collects and use to examine his topic, hypothesis, or observations (Abiodun Nafiu, 2012). Are basic facts, building blocks for information and knowledge. Both the use of secondary and primary data methods was used by the researcher to collect qualitative and quantitative data information (Maiga et al., 2021). Thus, different two methods were used to collect data which included questionnaire and interviewing. Data was coded and interpreted in form of tables and graphs using SPSS (Nelson et al., 2022).

Results

Table 1: Regression Table for Level of Taxation

Variable	Coefficient	Standard Error	t-Statistic	p-Value
Constant	500.25	150.25	3.33	0.002

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Tax Rates	2.75	0.75	3.67	0.001
Business Registration Compliance	0.65	0.35	1.85	0.065
Ease of Tax Collection	1.5	0.45	3.33	0.004
Local Government Tax Policies	1.2	0.5	2.4	0.025

The regression results indicate that the tax rates, ease of tax collection, and local government tax policies significantly influence the level of taxation in Kisoro Municipality, with p-values of less than 0.05. Specifically, for every 1-unit increase in tax rates, the level of taxation increases by 2.75 units. The ease of tax collection and local government tax policies also show positive relationships with the level of taxation, as seen from the positive coefficients and significant p-values (0.004 and 0.025, respectively). However, business registration compliance, while showing a positive relationship with taxation, does not significantly influence the level of taxation (p-value = 0.065), suggesting that it might not be a strong factor in determining the level of taxation in Kisoro at this time.

Table 2: Regression Table for Level of Small-Scale Businesses

Variable	Coefficient	Standard Error	t-Statistic	p-Value
Constant	50.5	12.3	4.11	0.000
Access to Capital	1.9	0.45	4.22	0.000
Availability of Local Markets	2.1	0.55	3.82	0.001
Access to Finance	1.3	0.6	2.17	0.033
Training Programs for Entrepreneurs	0.8	0.4	2	0.053

The regression analysis shows that access to capital, availability of local markets, and access to finance all significantly contribute to the level of small-scale businesses in Kisoro Municipality, with p-values less than 0.05. Access to capital and availability of local markets both show a strong positive relationship with the number of small-scale businesses, with coefficients of 1.90 and 2.10, respectively. This indicates that an increase in access to capital by 1 unit results in an increase of 1.90 businesses in Kisoro. Furthermore, access to finance also positively influences the number of

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businesses in the area (coefficient = 1.30), with a significant p-value of 0.033. Although training programs for entrepreneurs show a positive effect (coefficient = 0.80), the result is marginally non-significant at 0.053, suggesting that while training has some influence, it is not as significant as the other variables.

Regression Table 3: Relationship Between Taxation and Business Performance

Variable	Coefficient	Standard Error	t-Statistic	p-Value
Constant	1000	250	4	0
Level of Taxation	-0.5			0.018
Access to Capital	1.8	0.6	0.2	-2.5
Business Registration Compliance	0.45	0.25	1.8	0.075
Training Programs for Entrepreneurs	1.2	0.55	2.18	0.031

The regression results indicate that the level of taxation has a negative relationship with the performance of small-scale businesses in Kisoro Municipality, as evidenced by a negative coefficient (-0.50) and a significant p-value (0.018). This suggests that as the level of taxation increases, business performance, as measured by profitability and sustainability, decreases. For every 1-unit increase in the level of taxation, business performance decreases by 0.50 units. However, access to capital has a strong positive impact on business performance, with a coefficient of 1.80 and a significant p-value of 0.003. This shows that businesses with greater access to capital tend to perform better in terms of profitability and growth. Similarly, training programs for entrepreneurs also positively influence business performance (coefficient = 1.20, p-value = 0.031), although business registration compliance has a marginally non-significant impact at p-value = 0.075.

Conclusions

The regression analysis showed a significant negative relationship between the level of taxation and the performance of small-scale businesses in Kisoro Municipality. The negative coefficient for taxation suggests that as taxes increase, the performance of small businesses measured by profitability, growth, and sustainability decreases. This result is concerning as it indicates that the existing tax policies may be putting undue financial pressure on small businesses, limiting their ability to expand and improve their operations. For small businesses, a higher tax burden may divert funds away from reinvestment into the business, which in turn affects their long-term viability and growth.

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Access to capital and finance was found to be a significant positive driver of small-scale business performance. Businesses that had greater access to capital were able to expand, invest in better equipment, and hire additional staff, leading to improvements in profitability and growth. Similarly, access to finance played a crucial role in business expansion and sustainability. This underscores the need for policies that enhance access to financial resources for small businesses, including easier access to loans and grants, which can foster entrepreneurship and innovation in Kisoro Municipality.

While business registration compliance had a positive impact on the performance of businesses, it was found to be marginally insignificant. This suggests that while formal registration is important for business growth and credibility, its immediate impact on performance might not be as substantial as factors such as access to capital. On the other hand, training programs for entrepreneurs had a significant positive impact on business performance. Entrepreneurs who participated in business training programs were better equipped with the skills and knowledge required to manage their businesses effectively, leading to improved decision-making and business outcomes.

Recommendations

It is recommended that the local government reviews its tax rates and structures to make them more favorable to small-scale businesses. This could involve offering tax incentives, such as tax holidays for new businesses, lower tax rates for businesses below a certain revenue threshold, or tax credits for businesses that reinvest in their operations. By reducing the tax burden, small businesses will have more resources available for growth and development, which will contribute to the overall economic growth of Kisoro District.

Since access to capital was found to significantly improve the performance of small businesses, it is crucial for local authorities and financial institutions to collaborate in facilitating easier access to financing. This could involve creating more microfinance opportunities, establishing low-interest loans for small businesses, and offering financial education to business owners on how to secure funding. Providing capital will help businesses expand, increase their market reach, and invest in technology, which will contribute to their long-term success.

The study showed that training programs for entrepreneurs had a positive effect on business performance. To further enhance the entrepreneurial ecosystem in Kisoro, it is recommended that local authorities, educational institutions, and private sector partners work together to offer more business training programs. These programs should focus on key areas such as financial management, marketing strategies, business planning, and digital literacy. The empowerment of

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entrepreneurs through education will enable them to make informed decisions and navigate the challenges of running a small business more effectively.

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