

**TAX ADMINISTRATION AND REVENUE GENERATION IN TORORO DISTRICT LOCAL
GOVERNMENT. A CASE STUDY OF MAGODESI TOWN COUNCIL**

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ABSTRACT

This study focused on Tax administration and Revenue Generation in Tororo District Local Government. A case study of Magodesi Town Council. The objectives of the study include; to establishing the level of tax compliance among Ugandan. Tax payers to assess the performance of domestic revenue collection in Uganda and to establish the relationship between tax compliance and Domestic Revenue Collection. The findings of the study revealed that there is a strong positive relationship between tax compliance and Domestic revenue collection. Data was collected using self-administered questionnaires. The study used stratified and purposive sampling techniques to draw representative samples and 40 respondents were involved in the study. The study undertook to find out the level of tax compliance and it was found out that compliance is still low among the tax payers and they attribute this to the high tax rates, tax payer's attitude towards URA, the large informal sector which encourages tax evasion. The low level of tax compliance was also attributed to the low compliance culture. The study also found out that the cost of revenue collection is low, large tax payers office increased domestic revenue collection and whether URA-experiences and registers tax arrears which also affects its performance. The study also recommends the following tax administration, so as to provide individuals and groups with guidance on how to improve book keeping standards and tax returns, tax counseling offices should be established country wide, procedures for filling returns and applications. Tax education to create awareness among tax payers and awarding of prizes to compliant tax payers.

Key words: tax administration and revenue generation

Back ground of the study: Tax administration refers to the implementation of a selection of tax instruments to be applied in the administration of tax-related matters in a particular area, country or region (Tasha et al., 2023b). Tax administration includes the assessment and collection of taxes and the enforcement of liability (Bird 1974). It is therefore about the structure or procedure or identification of potential taxpayers, assessment, collection and laws governing taxation. In Uganda, the URA was created to carry out the tasks of tax administration. It was organized to perform the core functions of the tax collection office, taxpayer audit, internal audit, financial management, enforcement, legal and regulatory affairs, as well as central tax administration and compliance (Innocent et al., 2023). Tax administration is vital to influence taxpayers' compliance with their rights to pay taxes, thereby increasing government revenue collection and improving the national budget through revenue collection maximization (Tasha et al., 2023a). In Uganda, small and medium-sized enterprises (SMEs) are considered key to the country's economic growth, contributing 75% of GDP and 90% of the private sector, creating an estimated 2.5 million jobs, improving living standards and ensuring social and political stability. (Frank et al., 2023). (Hatega, 2007). However, it has been observed from previous tax studies that several SMEs in developing economies are not tax compliant despite major reforms (Turyatemba et al., 2022). Because the tax administration cannot easily locate them. Yet they pay less taxes than their fair share of the tax. Taxpayer compliance is one of the problems of public finance raising relations (Oromo et al., 2023). This was relevant overtime as revenue turnover in Uganda was seen to be improving, the ongoing series of tax reforms contributed to a steady improvement in the average compliance ratio to 70.3% of domestic taxes in the 2006/2007 financial year (URA 2007), although this was highlighted that it was only slightly higher than the target of 70% education and perceived tax fairness are some of the tax influences on tax compliance. According to MF and MMR (2018), one of the main characteristics of SMEs is a lower level of tax expertise and greater

involvement of owners in day-to-day management, which requires them to seek professional assistance in the form of assistance (Turyatemba et al., 2022), as a result, countries like Uganda are still characterized by low levels of income tax compliance in the face of numerous defenses of voluntary tax compliance. (Ayoki, 2017, Kangave, 2005, Bird 2004) many of these governments adopted administrative measures for tax compliance such as enforcement instead of compliance (Kayaga 2007) which still failed to ensure income tax compliance in Uganda was very low, 38 % according to the end of 2005 (Ayoko: 2007), yet the tax regime is oriented towards consumption taxes rather than income taxes, as income taxes only account for 27% of net revenue collection (Mark et al., 2023)

Ayoki et al, (2017) argue that low tax compliance is a serious concern in many developing countries, limiting their government's ability to raise revenue for development purposes. Uganda's revenue collection is equivalent to 12.5% of GDP, which is lower than other countries in the East African Community (EAC) and the average for Sub-Saharan Africa (SSA) (Benjamin Badeji & Olufunsho Abayomi, 2011). The low domestic revenue ratio is largely due to the expected performance of trade taxes, which suffered from a sharp slowdown in import volumes and an unfavorable exchange rate of the US dollar against the URA shilling (2010). Revenue collection growth also continues to be constrained by a range of red tape and tax evasion. Despite low receipts, collections, domestic tax have performed well during the 2009/2020 financial year, with PAYE expected to increase by 20.7% compared to 2008/2009 and an expected surplus of \$73 billion in corporation tax persons and local VAT growth by 36.2%. Most of them boasted about improved tax administration.

Statement of the problem

Tax administration determines the taxpayer's willingness to pay taxes, especially when the taxpayer is aware of the consequences and costs associated with noncompliance (Braithwaite 1998). Inefficient tax administration weakens taxpayers' willingness to comply and creates room for political manipulation and the process, the government loses revenue (Tasha et al., 2023a). URA has made significant efforts to increase VAT collection by making higher than expected due to administrative efficiency, increased integrity driven public education programs and other initiatives (Christopher et al., 2022)

Despite the government's measures to reform tax administration in Uganda. Tax compliance is still low due to the fact that the tax system is still complicated and non-transparent due to complex changes in the tax structure. (Rates and fundamentals) in recent years. (Kasimbazi 2002), Despite the implementation of a modern investor support system and procedures, from the introduction of e-tax, taxpayer education services and faster resolution of complaints, the total amount collected remains 20 million short of the target amount of 50 million, probably attributed to non-compliance among others tax obligations on the part of taxpayers. A persistently low level of compliance may cause the government to fall short of the desired target for financing the state budget (Annet et al., 2023). If not addressed, it may lead to a national crisis, hence a study is called for to assess the impact of tax compliance on domestic revenue collection.

Specific objectives if the study

- 1. To establish the level of Tax compliance among Uganda Tax payers.*
- 2. To assess the performance of domestic revenue collection in Uganda.*
- 3. To establish the relationship between tax compliance and Domestic Revenue Collection.*

Research questions

- 1. What is the level of Tax compliance among Uganda Tax payers?*
- 2. What is the performance of domestic revenue collection in Uganda?*

3. What is the relationship between tax compliance and domestic tax collection?

Methodology

Research design

The study used a descriptive research design in which both qualitative and quantitative techniques was utilized; quantitative was based on methodological principles of description and use statistical measurements as was experienced by the researcher. Quantitative data were presented on gaps, pie charts and tables. Descriptive research design was chosen to establish the distribution of variables in the study population which helped in obtaining primary data. The qualitative research design was descriptive in nature and this enable the researcher to meet the objectives of the study; statements were used to assign variables that were not adequately measure using numbers and statistics. The qualitative research design was used in form of mathematical numbers and statistics assigned to variables that may not be easily measured using statements or theme.

Study population.

The study population included 10 staff from Uganda Revenue Authority (URA) and 30 tax payers (market vendors, property tax payers, boda, cyclist UTODA officials and tax Authority).

Sample size

The study involved 40 respondents, the respondents to include 10 staff members from URA in the internal Revenue Department and 6 tax payers from each division of Tororo Municipality considering time factor constraints and other factors.

Sampling method

Sampling method refers to a method used in order to obtain the required sample from the study population. During the process of data collection, stratified probability sampling technique was employed by using the following formulae and determined

$$P=F/N \times n$$

Where F =Number in the category

N =Total population

P =Number of respondents in the category obtained from the groups.

n =Total number of the respondents

Data collection instruments

The study was incorporated the use of various methods in the process of data gathering in abid to come up with sound, concrete and credible research findings, Therefore the use of questionnaire, interviews and document and analysis in the process of gathering primary data.

Survey Questionnaire

An open and close ended questionnaires were constructed and this was self-administered where the researcher allowed the study respondents to fill the questionnaire in the field of study. The questionnaire tools collected information from tax payers and URA employees other than the head of departments.

Interview guide questions

An interview guide was also drafted with a set of questions that the researcher asks respondents during an interview and this was open ended in nature. The researcher personally recorded the provided responses as per study respondents during the process of carrying out an interview. This tool was used to collect information from respondents selected from head of department at URA.

Data Analysis

The edited data were analyzed both quantitatively and qualitative data was grouped and statistical description, such as tables showing frequencies and percentages and pie-charts as well as graphs for better interpretation. However qualitative data was analyzed in a way of identifying the responses from respondents that are relevant to the research problem using SPSS (Nelson et al., 2022). Mainly such data was analyzed by explaining the facts collected from the field under which the researcher was able to quote respondents responses. Interpretation and discussion of the results were

done by the researcher explaining the strength of the study variables basing on the frequencies and percent, ages, charts and graphs, statistical conclusions were further made during the interpretation of the study results using E-VIEWS (Nelson et al., 2023).

RESULTS

Table 1: showing whether Tax payers pay their Taxes willingly

Response	Frequency	Percent (%)
<i>Strongly agree</i>	6	18.0
<i>Agree</i>	7	24.5
<i>Not sure</i>	2	4.0
<i>Disagree</i>	24	51.5
<i>Strongly Disagree</i>	1	2.0
TOTAL	40	100.0

Source: Primary data, 2020

As seen in table 1 above, the highest percentage of the respondents that is 51.5% and 2.0 disagreed and strongly disagree respectively with the view that they pay their taxes willingly, these were followed by 24.5% and 18.0% who agreed and strongly agreed that they pay their taxes willingly and on 4% was not sure of what to say. Basing on the highest percentage of respondent the study concludes chances of noncompliance till exist since some respondent disagreed.

Table 2: showing Tax payers pay their Dues at the right time and in the Right Amount.

Response	Frequency	Percent (%)
<i>Strongly agree</i>	6	13.5
<i>Agree</i>	22	56.0
<i>Not sure</i>	2	8.0
<i>Disagree</i>	9	19.0

<i>Strongly disagree</i>	1	3.5
TOTAL	40	100.0

Source: primary data, 2020

Table 2 above indicates that 56.0% and 13.5% of the respondents agreed and strongly agreed respectively that they pay their dues at the right time and in the right amount. These were followed by 19.0% who disagree then 8.0% who were not sure and lastly 3.5% who strongly disagreed. This implies also that there is still a level of non-compliance among tax payers especially with the respondents who disagreed.

Table 3: Showing whether Tax payers Hate paying because Tax rates are too high.

Response	Frequency	Percent (%)
<i>Strongly agree</i>	6	16.0
<i>Agree</i>	23	56.5
<i>Not sure</i>	1	1.5
<i>Disagree</i>	10	26.0
<i>Strongly disagree.</i>	0	0.0
TOTAL	40	100.0

Source: Primary data, 2020

From the above Table 3, 56.5% and 56.5% and 16.0% of the respondents agreed and strongly agreed respectively that they hate paying taxes because tax rates are too high. 26.6% of the respondents were not sure whether tax payers hate paying their taxes whether they are high or not. This implies that as a result of high taxes the level of tax payer's compliances is reduced.

Table 4: Showing low compliance culture and level of Tax compliance.

Response	Frequency	Percent (%)
<i>Strongly agree</i>	11	26.0
<i>Agree</i>	23	56.0

Not sure	0	0.0
Disagree	4	10.5
Strongly disagree	2	7.5
TOTAL	40	100.0

Source: primary data, 2020

Table 4 indicates 56.0% and 26.0% of the respondents agreed and strongly agreed respectively that low compliance culture among tax payers affects the level of tax compliance. These were followed by 10.5% and 7.5% who disagreed and strongly disagreed respectively with the view that low compliance culture among tax payers affects the level of tax compliance. Basing on the highest percentage of respondents (56.0%) the study concluded that with a low Compliance culture among tax payers the level of tax compliance is reduced hence reducing on the amount of revenue collected.

Table 5: showing the effect of large informal sector on tax compliance.

Response	Frequency	Percent (%)
Strongly agree	13	26.0
Agree	24	66.0
Not sure.	2	3.5
Disagree	1	4.5
Strongly disagree	0	0.0
TOTAL	40	100.0

Source: primary Data, 2020

From table and above, 66.0% and 26.0% of the respondents agreed and strongly agreed respectively that if there is large informal sector, the level of tax compliance is reduced and only 4.5% of the respondent disagreed including 3.5% of the respondents who were not sure whether there is large informal sector on Tax compliance. Basing on the highest percentage of respondents (66.0%) the study assets that however much this informal sector contributes substantially to the growth of

the economy, it remains highly susceptible to tax evasion, therefore increasing in the level of non-compliance.

Table 6: Showing Tax payers attitude towards URA and the level of tax compliance.

Response	Frequency	Percent (%)
<i>Strongly agree</i>	13	28.0
<i>Agree</i>	18	50.5
<i>Not sure</i>	3	7.0
<i>Disagree</i>	4	9.0
<i>Strongly disagree</i>	2	5.5
TOTAL	40	100.0

Source: primary Data, 2020

From table 9 above.50.5% and 28.0% of the respondents agreed and strongly agreed respectively that tax payers' attitude toward Uganda revenue Authority (URA) affects the level of tax compliance, these were followed by 9.0% and 5.5% who disagreed and strongly disagree, then 7.0% who were not sure. In an interview with the respondents, they revealed that those who have a bad attitude towards URA tend not to comply and those who comply were found to be in good terms with URA. This therefore implies that there is a high level of compliance among tax payers who have solidarity with URA.

Table 7: The level of Tax compliance is expected to improve.

Response	Frequency	Percent (%)
<i>Strongly agree</i>	12	38.5%
<i>Agree</i>	22	47.5%
<i>Not sure</i>	6	14.0%
<i>Disagree</i>	0	0.0%
<i>Strongly disagree</i>	0	0.0%

TOTAL	40	100.0
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Source: primary Data, 2020

From table 8, above, 47.5% and 38.55 of the respondents agreed and strongly agreed respectively that the level of tax compliance is expected to improve in Uganda, and only 14.0% of the respondents were not sure whether level of tax compliance will improve or not. Basing on the highest percentage of the respondents (47.5% and 38.5%) the study concludes that with an improvement in compliance levels, URA is likely to collect more domestic revenues hence increasing funds to finance the budget.

Performance of Domestic revenue collection.

Here respondents were also asked to rank using the Linkert scale. (Strongly agree, agree, not sure, disagree, strongly disagree) each of the statement given in the questionnaires and their response was as follows.

Table 9: showing response in cost of collection of Taxes as a percentage of Revenue.

Response	Frequency	Percent (%)
Strongly agree	10	26.0
Agree	20	49.5
Not sure	4	9.5
Disagree	5	10.5
Strongly Disagree	1	4.5
TOTAL	40	100.0

Source: primary Data, 2020

Table 9 above indicates that 46.5% and 26.0% of the respondents agreed and strongly agreed respectively that the cost of collection of taxes as a percentage of Revenue has been on a decline, 9.5% were not sure, 10.5% and 4.5% disagreed and strongly disagreed respectively. This therefore implies that URA is realizing improvement from time to time and this is on the reason a lot of revenue is collected today.

Table 10: Showing URA Experiences Tax Arrears.

Response	Frequency	Percent (%)
<i>Strongly Agree</i>	14	33.5
<i>Agree</i>	24	61.0
<i>Not sure</i>	2	5.5
<i>Disagree</i>	0	0.0
<i>Strongly Disagree</i>	0	0.0
TOTAL	40	100.0

Source primary Data, 2020

Table 10, above, shows 61.0% and 33.5% of the respondents agreed and strongly agreed respectively that URA experiences and register tax arrears at the end of every financial year and only 5.5% of the respondents were not sure whether it experiences tax arrears or not this shows weaknesses in revenue collection which also affects its performance and therefore may affect planning for delivery of public goods services since there are no funds.

Table 11: Showing Tax Administration and Revenue performance.

Response	Frequency	Percent (%)
<i>Strongly Agree</i>	30	75.5
<i>Agree</i>	10	24.5
<i>Not sure</i>	0	0
<i>Disagree</i>	0	0.0
<i>Strongly Disagree</i>	0	0.0
TOTAL	40	100.0

Source: Primary Data, 2020

Table 11 shows 75.5% and 24.5% of the respondents strongly agreed and agreed that an improved tax administration leads to an improved revenue collection. This therefore implies with a good tax administration URA is able to realize high revenue collections.

Table 12: Showing response on comparison of Revenue collection today and in the past.

Response	Frequency	Percent (%)
<i>Strongly Agree</i>	2	5.5
<i>Agree</i>	38	94.5
<i>Not sure</i>	0	0.0
<i>Disagree</i>	0	0.0
<i>Strongly Disagree</i>	0	0.0
TOTAL	0	0.0

Source: primary Data, 2020

From table 12, the highest percentage (94.5%) of respondents agreed and also 5.5% of respondents strongly agreed that the collection of revenue today is higher than the collection of revenue in the past.

This also indicates that there is an improved performance compared to the past.

Table 13: showing whether URA Realizes increments in revenue collection.

Response	Frequency	Percent (%)
<i>Strongly agree</i>	4	9.5
<i>Agree</i>	34	85.5
<i>Not sure</i>	2	5.0
<i>Disagree</i>	0	0.0
<i>Strongly Disagree</i>	0	0.0
TOTAL	40	100.0

Source: primary Data, 2020

From the table 13 above the highest percentage of respondents (85.5%) agreed that URA realizes increments in revenue collection every financial year, these were followed by 9.5% who strongly agreed and only 5.0% were not sure. This also indicates good performance in revenue collection.

Table 14: Showing the expectation about performance in revenue collection.

<i>Response</i>	<i>Frequency</i>	<i>Percent (%)</i>
<i>Strongly Agree</i>	11	30.0
<i>Agree</i>	27	65.0
<i>Not sure</i>	2	5.0
<i>Disagree</i>	0	0.0
<i>Strongly Disagree</i>	0	0.0
TOTAL	40	100.0

Source: primary Data, 2020

Table 14 above shows 65.0% and 30% of the respondents agreed and strongly agreed respectively that they expect domestic revenue collection the better next year 5.0% of the respondents were not sure whether it will increase or not. In an interview with management of Magodesi town council, they said they expect the collection of next year to be better than that of its year because of an improvement in tax administration, the level of compliance is increasing and that rural electrification has also enabled people to start many businesses which are the sources of revenue.

Table 15: Showing large tax payers office and Revenue collection.

<i>response</i>	<i>Frequency</i>	<i>Percent (%)</i>
<i>Strongly Agree</i>	8	21.0
<i>Agree</i>	23	58.0
<i>Not sure</i>	5	10.5
<i>Disagree</i>	3	7.5
<i>Strongly Disagree</i>	1	3.0
TOTAL	40	100.0

Source: primary source, 2020

Table 15 indicates that the highest percentage of (58.0%) agreed that the introduction of large Tax payers' office increased domestic revenue collection, there was followed by 21.0% who strongly agreed then 10.5% were not sure 7.5% disagreed and only 3.0% of the respondents strongly disagreed basing on the highest percentage

of responds (58.0%) the study conducts that introduction of a large tax payers office improved on revenue collection.

Relationship between Tax administration and revenue collection.

Here respondents were also asked to rank using the Linkert scale (strongly agree, not sure, disagree and strongly disagree) each of the statements given in the questioners and then response were as follows.

Table 16: The level of Tax compliance affects the performance of domestic revenue collection.

<i>Response</i>	<i>Frequency</i>	<i>Percent (%)</i>
<i>Strongly Agree</i>	30	74.5
<i>Agree</i>	10	25.5
<i>Not sure</i>	0	0.0
<i>Disagree</i>	0	0.0
<i>Strongly Disagree</i>	0	0.0
<i>TOTAL</i>	<i>40</i>	<i>100.0</i>

Source: primary Data, 2020

Table 16 indicates 74.5% of the respondents strongly agreed that tax compliance affects the performance in a domestic revenue collection, and 25.5% of the respondents agreed that the level of tax compliance affects the performance in domestic revenue collection.

Table 17: showing Tax education, Tax compliance and Revenue collection.

<i>response</i>	<i>Frequency</i>	<i>Percent (%)</i>
<i>Strongly Agree</i>	8	21.5%
<i>Agree</i>	21	55.5
<i>Not sure</i>	4	8.5
<i>Disagree</i>	4	8.5
<i>Strongly Disagree</i>	3	6.0

TOTAL	40	100.0
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Source: primary Data, 2020.

Table 17 indicates that 55.5% and 21.5% of the respondents agreed and strongly agreed respectively that tax education helps people to understand the importance of paying taxes which helps them to be compliant in paying their taxes. This therefore increase on the amount collected since more people will be willing to pay taxes without any force this also reduces on collection costs hence improved performance.

Table 18: Showing low compliance culture affects Revenue collection.

Response	Frequency	Percent (%)
<i>Strongly Agree</i>	36	90.5
<i>Agree</i>	4	9.5
<i>Disagree</i>	0	0.0
<i>Not sure</i>	0	0.0
<i>Strongly Disagree</i>	0	0.0
TOTAL	40	100.0

Source: primary Data, 2020

From the table 20 above, 90.5% of the respondents strongly agreed that the low compliance culture among Ugandans affects the revenue collection: These were followed by 9.5% who also agreed. This is implying that with a good compliance culture in a nation the total domestic revenue collection is likely to be high

Table 19: Showing person correlation between Tax administration and Revenue generation.

Correlations.

	Tax administration.	Revenue Collection.
<i>Tax administration person</i>	1.000	708**
<i>Correlation</i>	—	000

Sig.(2-tailed)	40	40
N		
Revenue collection person	708**	1.000
correlation.	000	—
Sig.(2-tailed)	40	40
N		

** Correlation is significant at the 0.05 level (2-tailed)

Table 19 indicates that there is a very strong positive relationship between Tax compliance and Domestic Revenue collection at $r = 0.708$ and at level of significance 0.05, This implies that if the level of tax compliance is low, then performance is also low. Kakembo; 2007), in his study also found out that tax compliance is significantly positively related to revenue collection.

Conclusion.

In conclusion, there is a strong positive relationship between tax compliance and performance in revenue collection at $r=0.708$ at level significance 0.05 this implies that if the level of tax compliance is also high and if the level of tax compliance is low, then performance is also low. Therefore, tax compliance is a matter of serious concern in many developing countries; there is need to improve it so as to increase capacity of their governments to raise revenues for developmental purposes.

Recommendations of the study.

The tax administration so as to provide individuals and groups with guidance on how to improve book keeping standards and tax returns.

Tax education is a part of public relation activities which can play an important role in creating tax awareness hence improving on the level of tax compliance prizes should also be given to those who comply and pay their dues in time and with the correct amount, this will help to attract more people to comply.

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