

The Impact Of Taxation On Economic Development Of Uganda. A Case Study Of Kampala Capital City

Authority

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Abstract

This qualitative study aimed at understanding the impact caused by taxation on the economic development of Kampala. The study employed a descriptive research design with a respondent of 83 who were selected by the help of purposive, cluster and simple random sampling methods. The study aimed at understanding the; impact of taxation in improving healthcare and sanitation in Kampala, impact of trade license fees on industrial development in Kampala and impact of park user fees, private parking taxes and street parking fees on economic development of Kampala. From the findings, 75 (90.4%) agreed, 1 (1.2%) were not sure, however 7 (8%) disagreed with the statement. With respect to controlling the volume of vehicles in the city, 36 (43.4%) agreed with the statement, 2 (2.4%) were not sure with the statement however, more than half 45 (52.2%) disagreed with the measure. 53 (64%) of the respondents agreed that user park fees can lead to more optimal consumption of services, 13 (15.6%) were not sure while 17 (20.4%) disagreed with the statement. The results revealed a significant impact of taxation in the development of Kampala. Fees collected from taxes to support health centers, water supply, construction of drainage channels and improving sanitation in Kampala. Other important service is the management of transport system and constructing and maintenance of roads within the city.

Keywords: Taxation, Economic and Development

Background of the study

Economic development increases state capacity and the supply of public goods (Frank et al., 2023). As the economy develops, the state generates more revenue and gains the capacity and resources needed to provide the public goods and services that their citizens need, such as health care, education, transportation networks, and other basic public services (Lydia et al., 2023). According to (Promise et al., 2024), economic development occurs when individual agents have the opportunity to develop capacities that enable them to actively participate and contribute to the economy. (Hussein et al., 2024) defined economic development as the structural transformation of the economy by introducing more mechanized and updated technologies to increase labor productivity, employment, income and living standards of the population. Economic development is accompanied by improvements in infrastructure as well as social, political and institutional factors that facilitate the transformation of the economy. Improvement in the infrastructure as well as the social and political structures of society cannot occur without the transfer of resources such as revenue in the form of taxation from the private sector to the government for use in achieving common goals such as basic civic amenities, social services, educational facilities, public health, transport and capital formation (Ramadhan et al., 2023). Taxation aims to raise the necessary funds for public expenditure, redistribute income, stabilize the economy, overcome externalities, influence the allocation of resources and at the same time promote economic growth (Tasha et al., 2023). An effectively designed tax policy is set to achieve the desired goals of fiscal policy (allocation, redistribution and stabilization) in the most efficient way, by limiting undesirable distortions, minimizing the costs of tax collection and promoting economic development

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(Tasha et al., 2023). The effectiveness of taxation and especially the tax structure plays an important role in achieving economic development (Langlois, 2002).

The URA 2022 report defined tax as the price people pay for the civilization that goes hand in hand with an organized society. In order to be organized, a company needs a well-financed administrative structure. Thus, taxation in its various forms exists as long as society has minimal elements of government (Amos et al., 2024).

Oyedokun (2019) defined taxation as the science of imposing tax on the taxable income of taxpayers within a particular jurisdiction. Through taxes collected from taxable income, the government ensures that resources are directed to important projects in society while aiding the weaker. According to the principle of ability to pay, the tax burden should be distributed among individuals according to their ability to bear it, considering all relevant personality characteristics (Abiodun & Charlotte, 2022). According to this principle, taxes should be levied on income, net worth, consumption and inheritance. T

Historically, income is the best indicator of ability to repay. Some theorists believe that wealth provides a good measure of solvency because assets imply a degree of satisfaction and tax capacity even if they do not generate any tangible income (Kinyata & Abiodun, 2020). So the basic idea behind the ability to pay tax is that everyone should make the same sacrifice in paying taxes. For example, if a person's taxable capacity says that A is greater than person B, the former should be asked to pay more taxes than the latter (Okello, 2014).

In Kampala, as one of Uganda's most populous local governments with the highest tax collection capacity among local governments, its Directorate of Revenue Collection, Collection and Enforcement has witnessed failures in its mandate (Paul et al., 2023). The Directorate of Revenue Collection was created by an Act of Parliament in 2010 and came into force on 1 March 2011. Revenue is a key factor for the Kampala Capital City Authority (KCCA) in fulfilling its mandate as set out in the Kampala Capital City Act 2010 (section 50) (Amos et al., 2024). The law provides the KCCA with the power to levy, charge, collect and assess fees and taxes in accordance with the law passed by Parliament under Article 152 of the Constitution (T. Christopher & Turyasingura, 2024). Tax generation and collection is therefore an important factor in facilitating the KCCA in achieving its stated mandate and it is therefore imperative to examine the impact that the taxes collected by the KCCA have on the economic development of Kampala.

Problem statement

KCCA is charged with creating initiatives that are focused on improving infrastructure facilities, education, public safety, improving parks and promoting endless ways to stimulate and attract new businesses as well as jobs to increase employment and produce goods (F. Christopher and coll., 2022). However, the people of Kampala feel that the amount they spend in paying taxes in the form of business fees, garbage collection fees, parking fees, land rent and other fees to KCCA is not effective in improving their well-being because most of the youth in Kampala is out of work. It has failed to improve infrastructure as most roads in Kampala are in poor condition compared to roads in other cities in the country, yet they spend a lot to pay for such facilities (Emmanuel et al., 2023).

Currently, the KCCA increases whatever taxes, fees and charges they are able to raise, often without much concern for the economic distortions and distributional effects these instruments create (Ramadhan et al., 2023). The large number of taxes, fees and charges is a major problem from several points of view, including the development of an efficient,

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transparent and accountable local tax system. In addition, this often leads to overestimation of local revenue potential but lacks coordination between different levels of government with respect to taxation (Tusubira & Nkote, 2013). This hindered her ability to facilitate her stated goals. Reducing the number of tax officials, increasing the number of parish and village councilors, increasing the number of employees in the enforcement of the free hawk Kampala, reducing corruption among its administrators are some of the ways that will help it achieve its stated goals (Paul et al., 2023). The current study therefore investigated the impact that taxation by the Kampala Capital City Authority has on the economic development of Kampala.

Major objective

To examine the impact of taxation on economic development of Uganda

Specific objectives

1. To examine the impact of taxation in improving healthcare and sanitation in Kampala.
2. To examine the impact of trade license fees on industrial development in Kampala district.
3. To examine the impact of park user fees, private parking taxes and street parking fees on economic development of Kampala.

Methodology

The study adopted a descriptive research design with both qualitative and quantitative methods. The study targeted 217 staff from Kampala city authority headquarters and 200 multiplex company staff.

A sample size refers to the number of subjects in a sample (Croswell, 2013). The researcher sampled 100 respondents from a population size of 217 employees with the help of simple random sampling method, purposive and cluster sampling method (Olanrewaju & Abiodun, 2021).

Table 1 showing sample size and sampling technique

Population	Respondent	Size	Sampling technique
2	Executive director	2	Purposive sampling
2	Lord mayor	2	Purposive sampling
2	Speaker	2	Purposive sampling
4	Councilors	20	Simple random sampling
5	Engineers	5	Purposive sampling
6	Health officers	20	Simple random sampling
7	Directorate of revenue collection	20	Purposive sampling
8	Law enforcement	20	Simple random sampling
9	Multiplex staffs	9	Simple random sampling
	Total	100	

The study incorporated the use of various methods in the data collection process in an effort to come up with reliable, specific and credible research findings. Therefore, the researcher used questionnaires and interview analysis in the primary data collection process (Rasheed et al., 2022).

These methods were used using questionnaires that were distributed to the respondents. The questionnaires were divided into sections, each of which was intended to collect data on a specific research objective. The advantage of using this method was that it collected unique data and no data was changed.

(Olanrewaju et al., 2021b), the secondary data method collects data from primary sources that can be used in the current research. This method took significantly less time than collecting primary data. This type of data was obtained from multiplex records, KCCA revenue department and KCCA medical records and internet records.

A data collection instrument is the selection or development and method of using instruments to observe variables in a research study (Olanrewaju et al., 2021b).

A self-administered questionnaire is a structured form that consists of a series of closed and open questions. Self-administered questionnaires were used because they reduced the cost of data collection because the researcher did not have to travel completely away to meet the research subjects or recruit interviewers face-to-face. The researcher sent the questionnaires to the respondents and forwarded them after they were filled in at the agreed time. (Olanrewaju et al., 2021a) argues that an interview guide is a conceptualized set of questions that the researcher asks the respondent during the interview and these were open-ended in nature. The researcher personally recorded the answers given during the interview process (Nafiu et al., 2013). This tool was instrumental in collecting data from the Executive Directors, Mayor, Chief Engineer and Heads of the Revenue Directorate of KCCA. The study used a 5-point Likert scale to measure variables. The scale ranged from strongly agree, agree, not sure, disagree and strongly disagree (Nafiu et al., 2012). The adjusted data were analyzed quantitatively and qualitatively as follows; Quantitative data were grouped and statistical descriptions such as tables showing frequencies and percentages were used for better interpretation. However, qualitative data were analyzed to identify responses from respondents that are relevant to the research problem at hand (Jallow et al., 2022). Data were analyzed in the form of tables, frequencies and percentages using SPSS & STATA (Nelson et al., 2022)

RESULTS

Table 2: Showing respondents responses about the impact of taxation in improving healthcare and sanitation in Kampala.

No	Statement	Agree		Not sur e		Disagree	
		Freq	%	Freq.	%	Freq.	%
1	Taxation ease access to health centers	79	95	4	5		

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2	Taxation helps in educating the public about health and sanitation	73	88	2	2	8	10
3	Taxation fees helps in clearing and managing sewerage tunnels that connects to residential and industrial sewage channel to sewage sites.	83	100				
4	Taxation fees helps in cleaning and collecting garbage from the city.	51	61	5	6	27	33
5	Taxation improves safe water pipe supply among societies	83	100				
6	Taxation fees help in stocking of medical equipment in public health centers.	69	83	4	5	10	12
7	Taxes are helpful in paying health officers working in public health centers.	53	64			30	36
8	Tax fees are helpful in building sewerage tunnels within the city	69	83	7	8.5	7	8.5
9	Taxation is vital in supporting medical research	65	78.3	5	6	13	15.66

Source: primary source 2023

The first objective and research question intended at examining the impact that taxation has in improving healthcare and sanitation in Kampala and the study results shows that 79 (95%) of the study's respondents agreed that taxation ease access to health care centers while 4(5%) were not sure of the impact. When respondents were asked about the importance of taxation in educating the public about health and sanitation, more than half 73 (88%) of the study respondents were affirmative with the statement while 2 (2%) were not sure of the statement however, 8 (10%) disagreed to the impact.

With respect to the third statement that read taxation fees help in clearing and managing sewerage tunnels that connects from residential and industrial sewage channel to sewage sites and the results shows that all respondents 83 (100%) agreed to the statement (Kamleitner et al., 2012). The fourth statement thought of getting an understanding whether tax fees helps in cleaning and collecting garbage from the city and the results from the respondents shows that 51 (61%) agreed to the statement, 5 (6%) were not sure however, 27 (33%) disagreed with the statement. When asked about the use of tax fees in improving safe water pipe supply among communities, the results shows that all respondents 83 (100%) agreed to the statement.

The sixth statement aimed at understanding if tax fees collected by KCCA helps in facilitating public medical centers with medical equipment's and the results shows that 69 (83%) of the respondents agreed to the statement while 4 (5%) were not sure however, 10 (12%) disagreed with the statement. When asked about the seventh statement that states that taxation is helpful in paying salaries and wages to health officers working in public health centers, the results shows that

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more than half 53 (64%) of the respondents agreed to the statement, however, 30(36%) of the respondents disagreed to the statement.

Furthermore, the study findings shows that 69 (83%) of the respondents agreed that tax fees are helpful in building sewerage tunnels within the city, 7 (8.5%) were not sure, more still 7 (8.5%) disagreed with the statement. Lastly on the first objective, 65 (78.3%) of the respondents agreed that taxation is vital in supporting medical research while 5 (6%) were not sure, however 13 (15.7%) disagreed with the statement.

The impact of trade license fees on industrial development in Kampala district

Table 3: Showing respondents responses about the impact of trade license fees on industrial development in Kampala district

No	Statement	Agree		Not sure		Disagree	
		Freq.	%	Freq.	%	Freq	%
1	Trading licenses safeguards contractual relationships between the business and the public.	61	73.4	3	3.6	19	23
2	Trade licenses ensures ethical business within the society	81	97.6	1	1.2	1	1.2
3	Trading fees extends services such as electricity, water and roads that are essential to building up new business areas in new areas.	53	64	5	6	25	30
4	Trade licenses promotes international and national trade through recognizing and ensuring quality products on market	69	83.1	3	3.6	11	13.3
5	Trade license allows compliance, which reduces the risks of failure such as imprisonment.	83	100				
6	Trade licenses protects industrial employee safety	72	86.8	3	3.6	8	9.6
7	Compliance to tax reduces compliance costs which leads to higher profit revenue	83	100				
8	Trade licenses create favorable conditions for business prosperity such as government support, bank loans among other advantages.	73	88	1	1.2	9	10.8

9	Trade fees ensures continuity of an industry and promotes technology among industries	46	55.4	2	2.4	35	42.2
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Source: primary source 2023

The second objective and research question aimed at understanding the impact of trade licenses fees on industrial development an area and the results shows that 61 (73.4%) agreed that trading license safeguards contractual relationships between the business and the public while 3 (3.6%) were not sure with the statement however, 19 (23%) disagreed with the statement. With respect to trade licenses ensuring ethical business within the society, more than half 81 (97.6%) agreed to the statement, 1 (1.2%) were not sure however, 1 (1.2%) disagreed with the statement. When asked about the thirst statement that reads trading fees extends services such as electricity, water and roads that are essential in setting up new industrial areas, 53 (64%) agreed while 5 (6%) were not sure however, 25 (30%) disagreed to the statement.

The fourth statement wanted an understanding whether trade licenses promotes international and national trade through recognizing and ensuring quality production of goods and the results shows that 69 (83.1%) agreed to the statement while 3 (3.6%) were not sure however 11 (13.3%) of the respondents disagreed to the statement.

The fifth sub construct stated that trade license allows compliance, which reduces the risks of business failure such as business closure and the results shows that all respondents 83 (100%) agreed to the statement. The study furthermore, shows that 72 (86.8%) agreed that trade licenses protects industrial employee safety, 3 (3.6%) were not sure however, 8 (9.6%) disagreed to the statement. When asked about compliance to tax whether reduces costs which leads to higher profit revenue, all 83 (100%) of the study respondents agreed to compliance (Okello, 2014).

Lastly but not least, 73 (88%) of the respondents agreed that trade licenses create favorable conditions for business prosperity such as government support, acquiring bank loans among other advantages, 1 (1.2%) of them were not sure of the impact however, 9 (10.8%) disagreed with the statement. Lastly, more than half 46 (55.4%) of the study's respondents agreed that trade fees ensures continuity of an industry and promotes technology and innovation during production, 2 (2.4%) were not sure however, 35 (42.2%) disagreed with the statement.

The impact of park user fees, and street parking fees on economic development of Kampala

Table 4: Showing responses about the impact of park user fees, and street parking fees on economic development of Kampala

No	Statement	Agree		Not sure		Disagree	
		Freq	%	Freq.	%	Freq.	%
1.	Park user fees is a business venture, which provides employment opportunities	83	100				

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2.	Street regulations ensure access to other facilities such as health centers, markets and schools.	70	84.3			13	15.7
3.	Street parking fees is advantageous in reducing traffic pressure off-street, which help in the management and running of other businesses along streets.	75	90.4	1	1.2	7	8
4.	Traffic control measures; control the volume of vehicles in the city.	36	43.4	2	2.4	45	54.2
5.	User park fees can lead to more optimal consumption of services.	53	64	13	15.6	17	20.4
6.	User fees provide a dedicated source of funding to local government.	81	97.6			2	2.4
7.	User park fees promotes technological advancements where time recording systems are used	65	78.3	3	3.6	15	18
8.	Public traffic controls enhance a community's competitiveness and attract investment or new business developments.	79	95.18			4	7.81
9	Public park fees result to the development of public transport systems, which connect people to their work places.	59	71	4	4.8	20	20.1

Source: primary source 2023

The third research objective and research question aimed at examining the impact of park user fees, and street parking fees on economic development of Kampala city and the results shows that all respondents 83 (100%) agreed that park user fees is business venture, which provides employment to the public. 70 (84.3%) of the study respondents agreed that street regulation ensures access to other facilities such as health centers, markets and schools, while 13 (15.7%) disagreed to the statement.

When respondents asked if street-parking fees is advantageous in reducing traffic pressure off-street, which help in the management and running of other businesses along streets, 75 (90.4%) agreed, 1 (1.2%) were not sure, however 7 (8%) disagreed with the statement. With respect to controlling the volume of vehicles in the city, 36 (43.4%) agreed with the statement, 2 (2.4%) were not sure with the statement however, more than half 45 (52.2%) disagreed with the measure. 53 (64%) of the respondents agreed that user park fees can lead to more optimal consumption of services, 13 (15.6%) were not sure while 17 (20.4%) disagreed with the statement (T. Christopher et al., 2022).

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When respondents were asked about providing a dedicated source of funding to local government, 81 (97.6%) agreed to the statement however 2 (2.4%) disagreed to the support to local government. 65 (78.3%) agreed that user park fees promotes technological advancements such as time recording systems are used and 3 (3.6%) were not sure while 15 (18%) disagreed to the statement. The eighth statement of the third objective stated Public traffic controls enhance a community's competitiveness and attract investment or new business developments, 79 (95.2%) agreed to the statement while 4 (4.8%) disagreed to the statement. Lastly 59 (71.1%) of the study's respondents agreed that public park fees result to the development of public transport systems, which connect people to their work places while 4 (4.8%) were not sure of the statement however, 20 (24.1%) of them disagreed with the statement.

Conclusion

The aim of this study was to examine the impact of taxation on economic development of Kampala city. The applications and analysis conducted in the study and the findings about taxation and its impact on the development of Kampala shows that taxation is an important program towards sustainability of the city and its livelihood. As a result of the findings in analysis shows taxation in form of trade licenses and parking or user parking fees are very important in supporting the activities of KCCA. Activities supported include primary health care, immunization, sanitation awareness, development and renovation of health centers, taxation support health centers with human resource and other resources that are vital in the management and running of such facilities. Taxation done by KCCA is seen to support the distribution of safe water to schools, health centers and households. Furthermore, clearing and construction of new sewerage systems are also done by the fares. Therefore, taxation is the satanic habit that every community should not miss to employ to its citizens.

Recommendations of the study

KCCA, traders, health officers in Kampala and all concerned parties in Kampala city, must focus on the future of Ugandans and the future of Kampala since it is the capital city of Uganda, not just to collect fees as their own interest but also work to towards serving the public.

Taxation is cited important, so traders, building owners, transporting companies, Boda Boda riders and all other stakeholders are advised, to respect and support KCCA in its mandate of serving Ugandans.

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