
Tax Administration And Performance Of Business Enterprises In Uganda: A Case Study Of Kabale Municipality

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Abstract

The purpose of this study was to establish the relationship between tax administration and performance of business enterprises in Kabale Municipality. It was based on the following objectives; Tax registration significantly affects the performance of business enterprises in Kabale Municipality, tax assessment significantly affects the performance of business enterprises in Kabale Municipality and tax incentives significantly affect the performance of business enterprises in Kabale Municipality. The study found that the majority of the respondents with a mean score of 3.29 and a standard deviation of 1.185 believed that streamlining tax incentives in Kabale Municipality is a strong stimulus to improving business performance while respondents with a mean of 3.23 and a standard deviation of 1.278 opined that tax incentives for business enterprises in Kabale Municipality has attracted and retained new businesses. The study found that the majority of the respondents with a mean score of 3.91 and a standard deviation of 0.971 believed that the tax officials of Kabale Municipality assess business enterprises basing on amended tax policies. The study found that the majority of the respondents with a mean score of 4.07 and a standard deviation of 0.977 believed that High tax rates on businesses make tax mobilization difficult in Kabale Municipality. Results portrayed 81 (54.7%) of participants as male, female counterpart in comparison were 67 (45.3%) of the respondents. Revenue mobilization and its subsequent repayment inform of taxes paid by the business enterprises leads to low business performance since it encroaches on the business financial achievements of the firms. In Kabale Municipality, revenue officials use government policies to collect taxes.

Keywords: Tax, Administration, Performance and Business Enterprises

Background to the study

The performance of a business enterprise refers to the ability of the enterprise to meet basic standards, increase market share, improve facilities, ensure profitability returns and reduce total costs, and once this is achieved, the enterprise is considered to be operating efficiently (Annet et al. , 2023) . Performance measurements are quantitative and qualitative ways that specify and define performance (Winny et al., 2023). They provide the organization with a tool to manage progress towards achieving predetermined goals, define key indicators of organizational performance and customer satisfaction (Nelson, Christopher, Teddy, et al., 2022). Performance is described as results, end results and achievements (negative and positive) resulting from organizational activities (Kintu, 2019). They stated that it is essential to measure strategic practices in terms of results. These results vary along a continuum of categories such as: financial ratios (return on assets, return on equity, turnover, profit before tax); measures of the output of goods and services, such as the number of units produced, the number of clients served, the number of process errors, customer satisfaction indices or employee satisfaction rates (Tasha et al., 2023b). For the purposes of this study, the financial performance methods that can be used consist of; “return on assets and return on equity, profitability” that are used to develop business ventures (Ramadhan et al., 2023). Similarly, the non-financial performance methods to be used are “marketing effectiveness, growth and employee satisfaction (Ronald et al., 2023).

Business enterprises in Uganda support economic growth and development to a greater extent. Most reports on business performance show that SMEs represent more than 90% of all companies worldwide and are the primary drivers of productivity and growth (Tasha et al., 2023a). However, the growth of these enterprises is associated with limited access to financial services, high taxes and insufficient access to markets for their finished products (Paul & Kazaara, 2023). In addition to facilitating the easy registration of patents and business enterprises, the Uganda Registration Services Bureau (URSB) was created by an Act of Parliament in 1998 to facilitate business registration (Benard, 2023). The Uganda Investment Authority (UIA) was established under the Investment Code of 1991 (revised in 2019) to initiate and promote measures that enhance investment in Uganda and to advise the government on appropriate policies that lead to the promotion of investment and growth (David et al., 2023). Additionally, different sectors have unique laws governing licensing in those sectors. For example, financial institutions are governed by the Financial Institutions Act (2004) as amended.

Statement of the problem

Among other things, return on investment, return on assets and business growth have been considered as the main objectives of business enterprises as the main elements of business performance (Ramadhan et al., 2023). Profits are desirable for a business to ensure the long-term survival of the business (Musaibah et al., 2023). While Uganda has the highest rate of business start-up, it is also among the countries with the highest number of underperforming SMEs and closing deals before their first birthday in business (Musimenta et al., 2017). This has been an area of concern for business owners, especially if the achievement of these goals will be limited. Previous studies that studied SMEs such as (Turyatamba et al., 2022) used agency theory and pecking order theory to explain this topic. In addition, applied theories have insufficiently explained business performance, thus requiring the use of a resource-based perspective and knowledge-based theories, as they point to resources in the form of finance and knowledge as a requirement for understanding financial management practices that will help reduce the performance problems of SMEs. Business enterprises in Uganda make up over 70% of the economy and contribute more

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than 20% of the gross domestic product. Their work includes providing services, selling goods, farming and making furniture, among others (Christopher et al., 2022). The annual reports of the village of Kabale state 100% as the expected business performance target in Kabale Municipality for the financial years 2019/2020 and 2020/2021. However, 65% and 59% have been implemented, but these businesses have to comply with the URA tax payment regulations (Frank et al., 2023). These rates appeared to be on an increasing trend, leading to the closure of some business establishments in the municipality (Kato, 2017). While tax administration was implemented in Kabale municipality, many taxes were not properly paid and instead were considered a burden by business owners (Damasus et al., 2023). Traders lacked knowledge about how much tax administration contributes to their business performance (KMDF, 2021).

Specific Objectives

1. To assess the effect of tax registration on performance of business enterprises in Kabale municipality.
2. To establish the effect of tax assessment on performance of business enterprises in Kabale Municipality.
3. To assess the effect of tax incentives on performance of business enterprises in Kabale Municipality.

Methodology

The study utilized a descriptive survey design of all the business enterprises in divisions of Kabale Municipality (A & Ahmed, 2019). Descriptive survey design is a research design involved in either identifying the characteristics of an observed phenomenon or exploring possible correlations among two or more phenomena (Nafiu et al., 2012). Across-sectional research design was adopted. This is because the design was used when different categories of people are being handled at the same time (Nafiu et al., 2012). Therefore, the researcher adopted a cross-sectional research design to enable her collect data from taxpayers and revenue officials and would deal with both qualitative and quantitative data and come up with valid and dependable conclusions and recommendations that was required for the study. Survey designs was particularly of great value (Olanrewaju et al., 2021). For instance, when seeking help on identifying the impact of tax administration on performance of business enterprises in Kabale and in which case it may be difficult to understand the individual impact on one given case without considering relationships with each other (Olanrewaju et al., 2021). The area of study was Kabale Municipality this is because there is poor performance of business enterprises as a result tax administration policy. The sample for the study was drawn from all the Business Enterprises in Divisions of Kabale Municipality. Since the accuracy of the sample depended mostly on the sampling frame, the researcher ensured a high degree of correlation between sampling frame and the population (Rasheed et al., 2022). The study was conducted from business enterprises operating in Kabale Municipality and was also considered Technical Revenue Officials from Kabale Municipality (Nafiu et al., 2017). The study population concentrated on owners of business enterprises within Kabale Municipality. The study area was limited to Central, Southern and Northern Divisions that make up Kabale Municipality since the majority of the business enterprises are established in urban centres. Sample size means the number of observations in a study (represented by n) or a subset of a population (Rasheed et al., 2022). The study sample constituted 150 respondents derived basing on Krejcie and Morgan's (1970) sampling table" (seeAppendix1), the researcher selected a sample size of 140 business owners from a target population of 220 registered business owners and 10 technical revenue officials from Kabale Municipality with the help of convenient and purposive sampling.

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Table 1: Sample size and selection

Population Category	Population	Sample size	Sampling techniques
Technical Revenue Officials	10	10	Purposive
Retail and Wholesale	65	43	Convenient
Hotel and Restaurant	45	25	Simple random
Metal Fabrication	18	12	Purposive
Manufacturing	22	10	Convenient
Food processing	08	08	Purposive
Entertainment joints and bars	62	42	Simple random
Total	230	150	

Source: Study population accessed from KMC Business Report (2021) and sample size determined using

the Krejcie & Morgan model (1970)

Both probability and non-probability sampling techniques guided the researcher in selecting respondents. The researcher used the probability sample since the research focused on the entire Business Enterprise population. All Owners and managers of Business Enterprises in Kabale Municipality was eligible to participate in the study (Jallow et al., 2022). Purposive sampling was used whereby the researcher based on personal experience and knowledge about the population to determine which Business Enterprises have thorough information to take part in the study. The researcher included only those respondents who had an understanding about the business categories in the study area. Thus, purposive sampling was conducted for the owners of the businesses with experience and knowledge and Technical Revenue officials in the municipality (Jallow et al., 2021). A self-administered Questionnaire was utilized for this method. Questionnaires are ideal for saving time, are cost effective and provide room for high response rate (Creswell, 2018). This study considered closed-ended questionnaire (Mugenda & Mugenda, 2013). Self-Administered Questionnaires (SAQ) was employed to gather data from the study elements in a structured manner. SAQs with one open ended question per section designed for business enterprise owners to give additional or express their mind while the rest were close ended questions (Appendix III). Questions were designed using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) for easy measurements of variables (Denis & Richard, 2023). The questionnaire was employed on business owners in Kabale Municipality and revenue officials of Kabale Municipality. Data analysis refers to the process of bringing order, structure, and meaning to the mass of raw information gathered for purposes of getting a feel for reliability and testing the hypotheses" (Sekaran, 2013). Initially, data was entered into MS Excel computer program for cleaning. The data was imported to SPSS version 23 statistical software for analysis (Nelson, Christopher, & Milton, 2022). Quantitative analysis used was descriptive and inferential in nature. Descriptive

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statistical measures helped the researcher to describe the effect of tax administration and performance of business enterprises in Kabale Municipality. The hypotheses were analyzed using inferential statistics to establish significant relationships between independent and dependent variables based on Pearson's correlation coefficient and multiple regression analysis (Nelson et al., 2023). The hypotheses were accepted when their p-value is at least 0.05 and considered of significant relationship. For qualitative analysis; data from interviews was sorted for completeness. Qualitative data was analyzed in the form of texts and themes, yet impressions were examined and presented using descriptive methods for thorough analysis to be generated from the views of the respondents.

RESULTS

Level of Tax Registration

The respondents were asked to indicate their level of agreement with the several statements pertaining to the effect of Tax Registration on performance of business entities in Kabale Municipality. The findings are shown in the table below.

Table 2: Level of Tax Registration

Std. Description	N	Mean	Deviation
Tax officials register business enterprises in this municipality	148	4.23	.710
In Kabale Municipality, there is transparency in business enterprise tax registration	148	3.61	.930
Tax registration is done following URA tax laws and policies	148	4.10	.886
There is easy registration of business undertakings by municipal tax officials	148	3.52	1.007
Tax registration of business enterprises is done to facilitate proper operation in the municipality	148	4.22	.790
Registration of business enterprises requires the owner to have a TIN	148	4.21	.875
There is uniformity in tax registration of business enterprises in this municipality	148	3.12	1.256

The study found that the majority of the respondents with a mean score of 4.23 and a standard deviation of 0.710 believed that Tax officials register business enterprises in Kabale Municipality while respondents with a mean of 4.22 and a standard deviation of 0.790 opined that Tax registration of business enterprises is done to facilitate proper operation in the municipality. Other respondents with a mean of 4.21 and a standard deviation of 0.875 argued that the registration of business enterprises requires the owner to have a TIN. Also, respondents with a mean score of 4.10 and a standard deviation of 0.886 asserted that Tax registration is done following URA's tax laws and policies. The respondents with a mean score of 3.61 and a standard deviation of 0.930 presupposed that Kabale Municipality holds transparency in business enterprise tax registration, while respondents with a mean of 3.52 and a standard deviation of 1.007 noted that there is easy registration of business undertakings by municipal tax officials. Respondents with a mean score of 3.14 and a standard deviation of 1.260 believed that tax

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registration affected performance of business enterprises within Kabale municipality. Minority of respondents with a mean score of 3.12 and a standard deviation of 1.256 illuminated that there was uniformity in tax registration of business enterprises in Kabale municipality.

In summary, Table 4.6 illustrates that the majority of respondents in Kabale Municipality acknowledged that tax officials register business enterprises in Kabale Municipality. The above finding was supported by qualitative findings from one of the Technical Revenue Officials who was coded “A3” who asserted

that:

“Tax registration of businesses in Kabale municipality is un avoidable. We make sure we reach all business establishments to have all businesses have an account on this matter of national importance” (A3).

Tax Assessment Rating

The study sought to determine the effect of tax assessment on performance of business enterprises in Kabale Municipality.

Level of Tax Assessment

The respondents were asked to indicate their level of agreement with the several statements pertaining to the effect of tax assessment on performance of business enterprises in Kabale Municipality. The findings are shown in the table below.

Table 3: Level of Tax Assessment

Statements	N	Mean	Deviation
There is effective tax assessment of business enterprises in this Municipality	148	3.68	1.070
Tax officials of this municipality assess business enterprises basing on amended tax policies	148	3.91	.971
Tax assessment on businesses in this municipality depend on the tax preference accorded to business enterprises	148	3.43	1.011
Business enterprises in Kabale Municipality are assessed highly	148	3.39	1.210
Tax assessment of business enterprises is usually made at the end of first quarter of the financial year	148	3.74	1.173
In this municipality, tax assessment is always based on performance of a business enterprise	148	3.70	1.134
Tax assessment rates are determined based on URA tax Acts	148	3.91	1.130

The study found that the majority of the respondents with a mean score of 3.91 and a standard deviation of 0.971 believed that the tax officials of Kabale Municipality assess business enterprises basing on amended tax policies. Similarly, respondents with a mean of 3.91 and a standard deviation of 1.130 opined that tax assessment rates are determined based on URA tax Acts. Other respondents with a mean of 3.74 and a standard deviation of 1.173 argued that tax assessment of business enterprises is usually made at the end of first quarter of the financial year. Also, respondents with a mean score of 3.70 and a standard deviation of 1.134 asserted that this, tax assessment in Kabale Municipality is always based on performance of a business enterprise. The respondents with a mean score of 3.68 and a standard deviation of 1.070 presupposed that there is effective tax assessment of business enterprises in KMC, while respondents with a mean of 3.43 and a standard deviation of 1.011 noted that tax assessment on businesses in KMC depend on the tax preference accorded to business enterprises. Respondents (mean score of 3.39) believed that Business enterprises in Kabale Municipality are assessed.

In summary, Table 3 illustrates that the majority of respondents at Kabale Municipality acknowledged that tax officials of Kabale Municipality assess business enterprises basing on amended tax policies. The above finding was supported by qualitative findings from one of the Technical Revenue Officials who was coded “A1” who asserted that:

As a revenue official, I make sure that the work I execute in the field of tax assessments is entirely guided by government tax policies which offer support in undertaking a given course of action (A1).

Table 4: Level of Tax incentives

	N	Mean	Deviation
Tax authorities in this municipality have provided special treatment to tax payers in this COVID-19 period	148	3.20	1.309
Streamlining tax incentives in this municipality is a strong stimulus to improving business performance	148	3.29	1.185
Revenue authorities in this municipal council has provided tax reduction and lower tax amount payable to business enterprises	148	2.96	1.261
Tax incentives to business enterprises in this municipality has attracted and retained new businesses	148	3.23	1.278

The study found that the majority of the respondents with a mean score of 3.29 and a standard deviation of 1.185 believed that streamlining tax incentives in Kabale Municipality is a strong stimulus to improving business performance while respondents with a mean of 3.23 and a standard deviation of 1.278 opined that tax incentives for business enterprises in Kabale Municipality has attracted and retained new businesses. Other respondents with a mean of 3.20 and a standard deviation of 1.309 argued that tax authorities in Kabale municipality have provided special treatment to tax payers in this COVID-19 period. Also, respondents with a mean score of 3.04 and a standard deviation of 1.288 asserted that granting of incentive packages in the tax system to businesses in this municipality has propelled the growth of

businesses. The respondents with a mean score of 2.96 and a standard deviation of 1.261 presupposed that revenue authorities in this Kabale municipal council have provided tax reduction and lower tax amount payable to business enterprises., while respondents with a mean of 2.79 and a standard deviation of 1.241 noted that there has been creation of some special incentives based on business type, number of years of operating, nature of transactions, business size and origin of businesses in within the municipality. Minority of respondents with a mean score of 2.71 and a standard deviation of 1.401 did not agree that business enterprises in the municipality always get tax holidays and exemptions.

Table 5: Correlation portraying the relationship between Tax Registration, Tax Assessment, Tax Mobilization, Tax Incentives and Business Performance of Enterprises in Kabale Municipality

			Business performance
Correlation Analysis	Tax registration	Correlation Coefficient	.299(**)
		Sig. (2-tailed)	.000
		N	148
	Tax assessments	Correlation Coefficient	.474(**)
		Sig. (2-tailed)	.000
		N	148
	Tax mobilization	Correlation Coefficient	.259(**)
		Sig. (2-tailed)	.002
		N	148
	Tax incentives	Correlation Coefficient	.420(**)
		Sig. (2-tailed)	.000
		N	148

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

The results portrayed in Table 6 above reveal that there is a positive weak significant relationship between tax registration and business performance in Kabale Municipality. This relationship is indicated by the correlation coefficient of 0.299 and $P < 0.01$ (Nelson et al., 2023). This implied that any effort taken by Kabale Municipality to improve tax administration would yield a strong likelihood of registering an increase in business performance. The results also revealed that there was a positive moderate significant relationship between tax assessment and Business performance in Kabale Municipality ($r = 0.474$ and $P\text{-Value} < 0.01$). This implies that if Kabale Municipality continuously embraces tax assessments enterprises will on average have high business performance. Furthermore, the findings in Table 6 also revealed a weak positive relationship between tax mobilization and

business performance in Kabale Municipality. This is evidenced by the correlation coefficient of 0.259 and $p\text{-Value} < 0.01$. This implied that if Kabale Municipality continues to embrace tax mobilization, it will on average obtain high business performance. Also, the findings revealed a moderate positive relationship between tax incentives and business performance in Kabale Municipality. This is evidenced by the correlation coefficient of 0.420 and $p\text{-Value} < 0.01$. This implies that if Kabale Municipality continues to embrace tax incentives, it will on average obtain high business performance.

In addition, although all findings reflected a positive coefficient, it is imperative to note that tax assessments and tax incentive have a greater contribution to business performance in Kabale Municipality. This is verifiable from their supportive moderate relationship with business performance.

Conclusion

As reflected in Table 6, the correlation coefficient (0.474) revealed a positive moderate significant relationship between tax assessment and business performance in Kabale Municipality and thus H_2 which states that tax assessment significantly affects the performance of business enterprises in Kabale Municipality is accepted. In addition, using regression analysis as shown in Table 6, the findings, indicated that high tax assessments have a significant influence on the performance of business enterprises in Kabale Municipality to a greater extent with ($P=0.001$) compared to $P\text{-value}$ of 0.05. The findings are consistent with the notion that tax assessment is paramount in performance of business enterprises (Adebis et al, 2013). Therefore, since H_2 has passed all the tests, it is greatly acceptable as the major contributor to business performance in Kabale Municipality.

Recommendation

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