

**THE EFFECT OF TAXATION POLICY ON THE PERFORMANCE OF SMALL BUSINESS ENTERPRISES. A CASE OF NAKAWA DIVISION CENTRAL MARKET**

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**ABSTRACT**

The study was carried out to find out the impact of taxation policy on the performance of small business enterprises in Uganda, taking a case study of Nakawa central market. The study aimed at assessing the relationship between taxation policy and the performance of small business enterprises in Nakawa division, finding out the effect of taxation on the profitability of small business enterprises in Nakawa division central market. The study applied both qualitative and quantitative research designs where interviews and questionnaires were used. Data was collected from both primary and secondary sources. Data was processed and analyzed using formal tables, pie charts, narratives texts, and correlation to find out the relationship between taxation policy and the performance of small business enterprises. A total of 60 respondents were considered out of the entire population in the market. The testing of the relationship between the variables was tested using Pearson correlation coefficient. This was used because the taxes and business performance were numerical. From table above, it is clearly indicated that there is a strong relationship between performance of small-scale businesses and the average amount of tax paid in Nakawa market. This indicated by positive results of Pearson Correlation, where  $r = 0.811$ ,  $p < .01$ . It therefore implied that taxation strongly affects the performance of small businesses and tax assessors should always do their performance before taxing them. Recommendation on the effect of taxes included; improvement on the method of collecting taxes, educating the business community about the different tax rates, introducing a scheme that allows tax payers to pay the tax obligations in installment, and finding a way of assessing the tax the SBs should pay early in the financial year in order to give enough time to the business to pay their duties rather than make an assessment and demand for payment spontaneously.

**Key words: taxation policy, performance and small business enterprises**

**Background of the study**

Witte and Woodbury (2003) of their take a look at of small owners discovered that tax audits have a big role in tax compliance (Tasha et al., 2023). But they did not empirically take a look at the effect of tax audit offerings performed to character

taxpayers, therefore left open room to conduct research in this location (Brian & Jacob, 2023). Lin and Carrol (2000), performed a study to decide how more advantageous tax information and tax attitudes, impacts the compliance conduct

a few of the taxpayers in New Zealand. reading the compliance conduct of the taxpayers after obtaining the tax know-how did not have sizeable relationship with tax compliance behavior. Rasshid and Noor (2004) conducted a look at to evaluate

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the influence of tax knowledge at the tax compliance behavior a number of the taxpayers in Malaysia (Tasha et al., 2023). Developing countries which include Ghana are generally suffering in phrases of raising internal revenues for improvement. with the intention to clear up this issue, students have discussed among others that the widening of the tax internet is the way to go (Ramadhan et al., 2023). that is due to the urgency to offer infrastructure, create jobs and decrease unemployment, increase the productive sectors of the economic system and to seriously increase public sales from the non-oil sectors (Oliver et al., 2023). With this process, tax guidelines are to purpose at bringing all taxable adults into the tax bracket with a graduated charge that need to ensure that the properly-off pay their very own share even as the low-profits earners are given savings incentives (Nelson & Christopher, 2022).

The SME is not most effective seen as an employment author,  
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but this region additionally acts as an absorbent of retrenched humans coming from the non-public and public sector have education and education beyond the primary school level (Turyatamba et al., 2022). The advantage of this finding is primarily based at the argument that entrepreneurs with a more degree of schooling and training are greater capable of adapt their commercial enterprise to the ever-changing business surroundings. In a take a look at carried out on organization success factors in SMEs Gauteng, South Africa, it become concluded that a lack of technical and managerial skills (T. Christopher, 2022) impedes on commercial enterprise development. research performed on SME failures in South Africa revealed that failure turned into frequently because of a lack of control ability and schooling (F. Christopher et al., 2022). This finding is confirmed (Rogerson, 2008) by using ninety% of a pattern of 1000 marketers who trust that SME failure is due to a

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lack of managerial competencies (faith et al., 2023). But, taking the importance of training and ability into account, it's far cautioned by way of Rogerson (2008) that skills aren't the best or maybe primary solution to the demanding situations going through SME improvement (Ronald et al., 2023).

### **Problem Statement**

A survey on taxation coverage in Uganda indicates that tax fees, tax holidays and different tax incentives greatly affect the performance of small business corporations. as an instance, according to the nearby program on corporation improvement (RPED, 2017) survey on investment weather in Uganda, taxation is highlighted as a key obstacle to the performance of SBEs (Brian & Jacob, 2023). The survey also exhibits that high tax prices are a main function that influences the overall performance of small business organizations in Uganda. This changed into similarly affirmed with the aid of sebakari, (2015) who referred to that the poor taxation rules

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and excessive taxes levied have generally affected the monetary performance of SBE in Uganda (Alex et al., 2023). Balunywa et al., (2016) highlighted that the Ugandan government through its efforts to sell the small organizations, enacted a tax policy to assist and promote the performance of SBEs (Ramadhan et al., 2023). But this tax policy focused on harmonizing tax costs and setting up new tax incentives to sell the small organizations (Alex & Kazaara, 2023). No matter efforts by the authorities of Uganda to beautify the boom and overall performance of

SBEs taxation nonetheless stays a main impediment to the boom of SBEs in Uganda since it has continuously affected the overall performance of SBEs (Alex et al., 2023). In addition, maximum small organizations in Uganda do not live on beyond their fifth 12 months birthday after initiation which indicates terrible performance of the world (sebikari, 2015: MFPED 2018).

The deficiencies in the overall performance of small corporations associated with the negative tax guidelines in Uganda may additionally affect the ability of those firms to

mobilize the required economic and non-economic resources. The poor overall performance of the small business corporation if no longer right now addressed can also affect the monetary growth and improvement of Uganda when you consider that those corporations make contributions 90% of the non-public region production in the economy (Frank et al., 2023). This therefore, brought on the researcher's hobby to have a look at the effects of taxation policy on the overall performance of small business enterprises in Uganda (Lydia et al., 2023).

### Objective of study

- To assess the relationship between tax rates and performance of small business enterprises in Nakawa division.
- To determine the effect of fair taxation on the profitability of small business enterprises in Nakawa division.
- To analyze the effect of tax holidays on customer retention of small business enterprises in Nakawa division.

### Research questions

1. What is the relationship between taxation policy and performance of small business enterprises in Nakawa division?
2. How does taxation policy affect the profitability of small business enterprises in Nakawa division?
3. How does taxation policy affect customer retention of small business enterprises in Nakawa division?

### Methodology

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**Research design**

The study used a case study research design, which employed both qualitative and quantitative data collection methods. Qualitative research was used in recording descriptions of the elements of study in form of which was not numerical and it helped in getting an in-depth analysis of the problem under investigation (Creswell et al, 2003), Qualitative research was further applied in describing current conditions and investigating relationships, which included effect relationships.

**Study population**

The study population constituted mainly the business men and women of Nakawa Division, Kampala district.

| Type of business | Number of people |
|------------------|------------------|
| Food staffs      | 20               |
| Retail shops     | 50               |
| clothes          | 40               |
| <b>Total</b>     | <b>110</b>       |

**Source: researcher 2020**

This population was chosen because it was assumed to have adequate knowledge of the subject/problem under investigation and the research valuables under investigation.

**Determination of sample size**

A sample size was determined using Kregic and Morgan 1970 sample determination table below.

| Category     | Number | Percentage | Sample size |
|--------------|--------|------------|-------------|
| Food staffs  | 20     | 18.2       | 19          |
| Retail shops | 50     | 45.5       | 45          |
| Clothes      | 40     | 36.3       | 36          |
|              | 110    | 100        | 100         |
| Total        |        |            |             |

**Kregic and Morgan 1970 sample determination table will be used since the population to deal with shall relatively be large.**

**Sampling techniques and procedures**

The researcher employed several methods to select the appropriate sample for the study. These included simple random sampling, cluster, purposive and convenient sampling. Simple random sampling was employed to eliminate the researchers' bias. Purposive sampling was employed to collect information from the business men and women since they were present all times.

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**Research instruments**

The research employed a number of research instruments which included questionnaires, focus group, discussion guide, interview guide.

**Questionnaires**

The research used self-administered research questionnaire guides that was distributed among respondents to collect information. The advantage is that questionnaires are easy to quantify and analyze. Also, the study was focusing on the opinions, attitudes, feeling and perception of responds and it was cost effective since questionnaires were filled at their ease.

**Data analysis**

Quantitative data was analyzed using computer software called statistical package for social scientists (SPSS) which presented the information in form of mean, standard deviation (Nelson et al., 2022). Quantitative data was analyzed using computer software like NOVA (Nelson et al., 2023). These methods of data analysis was used because of the effectiveness in work, time saving since they are fast and quick and presents the information in diagrammatical formats like charts, Instagram's, graphs automatically and in a kneet way.

**RESULTS****Average daily sales**

Respondents were asked about daily sales made by their businesses and the results were as follows.

**Table 1: Showing average daily sales**

| Response         | Frequency | Percentage |
|------------------|-----------|------------|
| Less than 10,000 | 8         | 13.3%      |
| 10,000 – 29,000  | 11        | 18.3%      |
| 30,000 – 49,000  | 22        | 36.7%      |
| 50,000 – 69,000  | 8         | 13.3%      |
| 70,000 – 89,000  | 4         | 6.7%       |
| 90,000 - 99000   | 7         | 11.7%      |
| <b>Total</b>     | <b>60</b> | <b>100</b> |

**Source: Primary source**

According to table 1, of all the SSBs sampled, 13.3% made sales less than UGX 10,000/=, 18.3% made sales between 10,000/= – 29,000/=, 36.7% made sales between sales between 30,000/= – 49,000/=, 13.3% made sales between 50,000/= – 69,000/=, 6.7% made sales between 70,000/= – 89,000/= and 11.7% businesses made sales over 90,000/=. This means that most of the SSBs in Ntungamo Town Council made sales of over 30,000/= meaning that

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most of the businesses in the Town Council have an annual turnover of less than 50 million Uganda Shillings. This agrees with Income Tax Act (1997) which characterizes small scale businesses as those with an annual turnover of less than 50 million Uganda Shillings, thus the taxes to be paid should be in the range of small-scale enterprises as stated in the Income Tax Act (1997).

### Capital employed

This aspect was investigated because it helps in the determination of the size of the business. The results were as follows;

Table 2 Showing capital employed

| Response       | Frequency | Percentage |
|----------------|-----------|------------|
| Less than 0.5m | 19        | 31.7%      |
| 0.5m-0.9m      | 15        | 25.0%      |
| 1m-4.9m        | 9         | 15.0%      |
| 5m-9m          | 10        | 16.7%      |
| Over 10m       | 7         | 11.7%      |
| <b>Total</b>   | <b>60</b> | <b>100</b> |

Source: Primary source

According to table 2, 31.7% employed capital of less than 0.5m, 25.0% employed capital of between 0.5m-0.9m, 15.0 % employed capital of between 1m-4.9m, 16.7% employed capital of 5-9m while 11.7% employed capital of over 10 million. This implies that most businesses in Nakakawa market have capital contribution of less than 31.7%. This implies that the businesses are small scale as defined by USSIA and the Income Tax Act (1997).

### Daily expenses

This also helped to determine the performance and size of the business. The results were as follows.

Table 3: showing daily expenses

| Response           | Frequency | Percentage |
|--------------------|-----------|------------|
| Less than 10,000/= | 26        | 43.3%      |
| 10,000 – 19,000/=  | 17        | 28.3%      |
| 20,000 – 39,000/=  | 13        | 21.7%      |
| 40,000 – 49,000/=  | 4         | 6.7%       |

Source: Primary source

From the table 3 above, 43.3% spend less than 10,000/= Uganda Shillings, 28.3% spend between 10,000/= - 19,000/=, 21.7% spend between 20,000/= – 39,000/=, 6.7% spend between 40,000/= – 49,000/= and of all businesses sampled. None of the respondents indicated that they spend more than 49,000/= on average daily. Thus, the majority have an average daily expenses of less than 19,000/=. By implication, these business units spend less money because their daily sales are averagely low given the fact that they employ little capital and make small sales on a daily basis.

#### Average amount of tax

Respondents were also asked about how much on average the amount they pay as taxes annually. The table below illustrates the response.

Table 4: Showing average amount of tax paid.

| Response                | Frequency | Percentage |
|-------------------------|-----------|------------|
| Zero                    | 0         | 0%         |
| 100,000/=               | 41        | 68.3%      |
| 100,000-190,000/=       | 10        | 16.7%      |
| 200,000-290,000/=       | 9         | 15.0%      |
| 00000300,0000-390,000/= | 0         | 0%         |
| 400,000-500,0000/=      | 0         | 0%         |
| <b>Total</b>            | <b>60</b> | <b>100</b> |

#### Source: Primary source

According to table 4, among the businesses sampled, no business does not pay taxes, 68.3% pay average tax of 100,000/=:, and 16.7% pay on average between 100,000/= – 190,000/= while 15.0% of the businesses pay between 200,000/= and 290,000/=. By implication, basing on the working capital that small scale businesses employ and the kind of the merchandize they deal in, the above results show that the small-scale businesses in Nakawa central market were paying more money in taxes.

#### People employed

The respondents were asked how many people are employed in their business, they responded by giving different figures and most of them employ two to four people and some are sole proprietors who manage their own businesses and employ family members.

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**Awareness of the tax payers**

Respondents were asked if they were aware of their tax obligations and policies, taxes they pay, if business has ever been assessed for tax purposes, any record kept by the firm, how records are kept, if the tax authority has given any assistance as regards tax awareness and what kind of assistance. The following results were obtained.

**Taxes**

Respondents were asked if they were aware of taxes, they paid and which taxes they paid. The table below illustrates the results.

Table 5: Showing average taxes paid annually

| Response     | Frequency | Percentage |
|--------------|-----------|------------|
| Yes          | 48        | 80.0%      |
| No           | 12        | 20.0%      |
| <b>Total</b> | <b>60</b> | <b>100</b> |

**Source: Primary source**

According to table 5, 80.0% agreed that they were aware of the taxes they ought to pay while 20.0% indicated that they were not aware about all the taxes that they were meant to pay. Most business entrepreneurs in Nakawa division were therefore aware of the taxes that they were supposed to pay.

**Tax assessment**

Respondents were asked if they have ever been assessed for tax purposes, the table below illustrates their responses.

Table 6: Showing if the businesses have ever been assessed for tax purposes

| Response          | Frequency | Percentage |
|-------------------|-----------|------------|
| Strongly agree    | 19        | 31.7%      |
| Agree             | 14        | 23.3%      |
| Uncertain         | 9         | 15.0%      |
| Disagree          | 9         | 15.0%      |
| Strongly disagree | 9         | 15.0%      |
| <b>Total</b>      | <b>60</b> | <b>100</b> |

**Source: Primary source**

Table 6 shows that 31.7% of the business entrepreneurs strongly agreed that their businesses have ever been assessed for tax purposes, 23.3% agreed, 15.0% indicated that they were not certain, disagreed and strongly disagreed respectively. In all, majority 55.0% agreed that their businesses had been assessed for purposes of paying

taxes. This implies that Nakawa central market carries out assessments of the small-scale businesses before the tax they are meant to pay is levied.

Table 7: Showing how businesses keep their records

| Response      | Frequency | Percentage |
|---------------|-----------|------------|
| Bin cards     | 10        | 16.7%      |
| Store ledgers | 36        | 60.0%      |
| Both          | 14        | 23.3%      |
| <b>Total</b>  | <b>60</b> | <b>100</b> |

**Source: Primary source**

From table 7 above, 16.7% of the small-scale business sampled, keep their records using Bin cards, 60.0% used store ledgers and 23.3% used both bin cards and store ledgers.

#### **Assistance as regards to tax awareness**

The researcher asked respondents if the small-scale business entrepreneurs have got any assistance as regards to tax awareness and the form of assistance. The table below illustrates how they responded.

**Table 8: Shows if the tax authority has ever given assistance as regards tax awareness.**

| Response     | Frequency | Percentage |
|--------------|-----------|------------|
| Yes          | 12        | 20%        |
| No           | 48        | 80%        |
| <b>Total</b> | <b>60</b> | <b>100</b> |

**Source: Primary source**

From the table 8 above, 80% of the respondents said they had not received any assistance from the tax authority towards tax awareness and 20% said they had received some assistance. Over 80% of the respondents who agreed to having received assistance, said it was in form of manuals, this means that there were few workshops which could have been more effective in terms of creating awareness to the tax payers.

#### **Problems faced by tax payers.**

The researcher asked if there are problems faced regarding mode of tax assessment, mode of tax collection, the collectors, and efficiency in identifying potential tax payers by the tax officers, specific effects of taxes on business and suggest about the problems encountered which comply with the obligations.

#### **Mode of assessment, collection and the tax collectors.**

The table below illustrates in percentage the way they responded.

**Table 9: Problems related to mode of assessment, collection and the tax collector.**

| Response | Agreed | Disagreed | Total |
|----------|--------|-----------|-------|
|----------|--------|-----------|-------|

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|                                                                     | (Yes)     | (No)      | Percentage |
|---------------------------------------------------------------------|-----------|-----------|------------|
| The methods used for assessing taxes are fair                       | 17(28.3%) | 43(71.7%) | 100%       |
| Whenever taxes are collected from me the taxes are friendly         | 20(33.3%) | 40(66.7%) | 100%       |
| Tax collectors do not harass me whenever they come to collect taxes | 15(25%)   | 45(75%)   | 100%       |

**Source: Primary source**

According to table 9 above, 28.3%, of the respondents agreed that the methods used in assessing the taxes are fair while 71.7% disagreed that ten methods used were fair (Ntirandekura & Alex, 2022). Basing on the views of majority respondents, 71.7%, the methods used in the assessment of the taxes were unfair to the proprietors of small-scale businesses in Nakawa division central Market. Such affects the performance of the business enterprises (Ntirandekura & Samwuel, 2022). Table 16 further shows that 33.3% of the respondents agreed that whenever taxes were collected from them, the methods used were friendly while majority, 66.7% disagreed. This implies that the tax authorities in Kampala capital city use unfair tax policies that could even encourage the tax payers to evade paying taxes (Faith et al., 2023). From table 16, 25% of the respondents agreed that tax collectors do not harass them whenever they come to collect the tax while 75% disagreed (Ronald et al., 2023). This implies that tax collectors in Kampala capital city were harsh to the tax payers from the study, it is seen that over 50% of the business people had at least a problem with the mode of assessment, the mode of tax collection or with the tax collector. This is agreed with Kitinisa (2003) where it was quoted that there was unfair treatment of tax payers by the tax collectors. Mugulusi (2001) also agreed with this. He said that large proportion of the business community is ignorant about the taxes they pay let alone how they are computed (Derrick et al., 2023).

**Efficiency and tax officers**

Respondents were asked if the tax officers are effective in identifying and registering potential tax payers. The table below illustrates how they responded.

Table 10: Respondent's views on whether Tax officials are efficient

| Response          | Frequency | Percentage |
|-------------------|-----------|------------|
| Strongly agree    | 14        | 23.3%      |
| Agree             | 6         | 10%        |
| Uncertain         | 9         | 15%        |
| Disagree          | 29        | 48.3%      |
| Strongly disagree | 2         | 3.3%       |
| <b>Total</b>      | <b>60</b> | <b>100</b> |

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From table 10, 23.3% strongly agreed that the tax officials are effective in identifying and registering potential tax payers, 10% agreed, 15% were uncertain, 48.3% disagreed while 3.3% strongly disagreed. Since majority of the respondents disagreed, it implies that there is too much inefficiency among the tax collectors in Nakawa division.

#### **Specific effects of the taxes on businesses.**

The following are specific effects that were given by the proprietors of SSBs in Nakawa central market. Loss of sales; this is mainly as a result of closure of business premises by KCCA staff on default during the time when the premises are closed, operation is halted therefore no sales made. Loss of equipment; this happens due to rough handling by the KCCA staff. Sometimes machines and equipment are confiscated by the tax collectors when the owners have failed to meet the tax obligations (Kazaara et al., 2023). During confiscation, equipment is damaged and sometimes lost. Loss of stock. Some business proprietors said they at times lose capital as a result of heavy fines imposed on them when they default of their tax obligation. This somehow agrees with Bhatia (2002) where he said that the authorities might tax earnings to such an extent it might become a problem for firms to raise adequate resources for further investment. Inconveniencing business operations; this happens when the staff of the tax authority visits business premises in the routine checkups on businesses (Faridah et al., 2023). Sometimes they ask for books of accounts and try to interview the business owners and in the process, they inconvenience business operations. From the above-mentioned effects, it was noted that 40% of business in Nakawa market lose capital as a result of heavy fines imposed on them when they default of their tax obligation.

**Table 12: Shows the relationship between taxes and performance of small-scale business enterprises in Nakawa central market.**

|                                  |                     | Taxes  | Small scale business performance |
|----------------------------------|---------------------|--------|----------------------------------|
| Taxes                            | Pearson correlation | 1.000  | .811**                           |
|                                  | Sig.(2-tailed)      | .60    | .000                             |
|                                  | N                   | 60     | 60                               |
| Small scale business performance | Pearson correlation | .811** | 1.000                            |
|                                  | Sig.(2-tailed)      | .000   |                                  |
|                                  | N                   | 60     | 60                               |

**Source: Statistical Package for Social Scientists (SPSS)**

The testing of the relationship between the variables was tested using Pearson correlation coefficient. This was used because the taxes and business performance were numerical. From table above, it is clearly indicated that there is a

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strong relationship between performance of small-scale businesses and the average amount of tax paid in Nakawa market. This indicated by positive results of Pearson Correlation, where  $r = 0.811$ ,  $p < .01$  (Polycarp et al., 2023). It therefore implies that taxation strongly affects the performance of small businesses and tax assessors should always do their performance before taxing them. Management of KCCA officials should therefore regulate the taxes charged on small scale businesses if they are to stimulate their performance (Lydia et al., 2023).

Correlations1.000.811\*\*.0006060.811\*\*1.000.000.6060Pearson Correlation Sig. (2-tailed)N Pearson Correlation Sig. (2-tailed)N Taxes Small scale business performance Taxes Small scale business performance Correlation is significant at the 0.01 level (2-tailed).\*\*.

### Conclusion

It can be concluded that taxes are major limitations to the growth and expansion of SSBs in Nakawa. This is because very little and sometimes nothing is left after covering expenses and tax to allow for the expansion and growth of the existing SSBs. This was clearly shown by the fact that over 60% of all the businesses sampled in Nakawa market had occupied their current premises, over 70% of businesses surveyed had been closed at one time due to non-payment of taxes (Kazaara & Kazaara, 2023).

### Recommendations

The researcher made the following recommendations as a way of reducing the burden of taxes on SSBs as well as to increase the revenue of the Nakawa division. The Kampala capital city authority should find a way of assessing the tax in that the SSBs should pay early in the financial year in order to give enough time to the businesses to pay their dues rather than make an assessment and demand for payment spontaneously. The KCCA should introduce a scheme that allows tax payers to pay the tax obligation in installments over a given period of time as opposed to lump sum at once. The URA should reach out and educate the business community about its different tax rates and mode of payment.

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