

The Effect of Tax Administration on Tax Collection in Selected Cities of Central Ethiopia Region, Ethiopia

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ABSTRACT

Taxes have been one of the main sources of government revenue. Tax administration is one of the responsibilities to any government for implementing and governing the tax laws. This study is aimed at investigating the effects of tax administration on revenue generation in selected cities in Central Ethiopia region, Ethiopia. The study uses descriptive and explanatory research design. Category "A" tax payers are the primary source of data and five years (2019/20-2023/24) revenue generated used as a secondary data. The data was analyzed using descriptive statistics, Pearson correlation and regression analysis. The findings of the study indicated that tax Administration in the selected cities is not efficient and effective. The study further revealed that the inefficiency of revenue generation in the study area is the result of incompetent tax assessment and collection procedure and corruption practices. To this end, the study recommends revenue office should embark on more enlightenment campaign of category "A" tax payers in the study area on the benefits of paying tax. Moreover, the quality and efficiency of tax office employees should be improved so that the efficiency and effectiveness of the tax administration could increase the study area.

Keywords: Tax revenue, Tax Administration, Revenue Generation, Central Ethiopia region,

1. INTRODUCTION

The methodical planning and organization of components for tax collection and other related duties or actions by the government's tax authority is referred to as tax administration. Assefa (2019) asserts that competent administration, tax laws or rules that direct the tax management system and a management system for carrying out operations are essential components of an effective tax administration. Among other things, tax administration reforms in Ethiopia include timely assessment of assessed taxes, accurate taxpayer registration, and assessment of taxable income. Clear and open rules and regulations are necessary for an appropriate and effective tax administration (Solomon & Shaik, 2017).

However, Kangave (2005) asserts that tax administration includes the following: determining tax liability based on existing tax law, evaluating that liability, and collecting, enforcing, and penalizing noncompliant taxpayers. Consequently, a wide range of issues are covered by tax administration, such as taxpayer registration, assessments, processing of returns, collection, and audits. Assuring compliance with tax laws to boost taxpayer service satisfaction and gaining a more profound comprehension of taxpayer behavior and attitudes about taxes are the main objectives of tax administration, as they can aid in the creation of more robust and efficient compliance risk remedies (Walsh, 2012).

Tax administration involves the procedures, principles and strategies adopted by tax authorities to have effective tax planning, tax collection and utilization of the revenue collected (Appah, 2014). Tax administration include taxpayer registration, paying tax, tax return reporting, filing objections against the tax billed, and claiming refunds for tax overpayments. Thus, the main purpose of the tax administration system is to eliminate asymmetric information between the taxpayers and tax officials (Darono, 2015). He also stated tax administration systems are complex, particularly in developing countries. Flow of information from the taxpayer's and from the tax officials' side (i.e., counter-transaction data from related parties) is the main problem in tax administration.

In developing countries like Ethiopia, establishing an efficient and effective tax administration is a critical component of tax revenue collection. Effective tax administration that improves revenue generation necessitates both State and time commitment. It is not a process that should be hurried, particularly when finding the right mix of policies and laws to direct tax administration (Ng'eni, 2016).

Central Ethiopia is one of the newly established regional states in Ethiopia. Tax collection of the region showed increasing trends for the last five fiscal years. However, regional tax collected from cities was below its plan and tax potential which has failed to raise the necessary income to improve the city's tax revenue.

As a result, the cities could not grow to the desired level because they could not collect the income that generates the city's economy properly. On the other hand, it can be seen that the city community is expressing its demands and needs for infrastructure development in various ways and also becoming demands for good governance. Previous studies have shown that had these cities were able to collect proper revenue, they would have the revenue potential to solve the problems of the city and the surrounding communities. Since this could not happen, most of the cities are being subsidized from the state government's treasury budget.

In these cities, a legal institution with full authority has been established in each city and sub-city to collect the city's tax revenue according to law. These institutions are relatively organized in terms of human resources and logistics. In addition to this, data indicates that the detailed legal framework governing the revenue function, both as a region and as a city, from decrees to regulations, directives and manuals, is in place. On the other hand, it can be seen that there is relatively better business activities in the cities, especially after the establishment of the new region (Central Ethiopia region). So why the cities failed to collect the expected revenue is the main question of the researcher of this study.

Therefore, in respect of the identified problems, this study tried to see how the working of tax administration could affect the overall effectiveness of selected cities' tax revenue generation as regards tax administration and forward recommendations so as to help the regional government obtain sufficient tax revenue from towns to accomplish its economic goals.

2. LITERATURE REVIEW

2.1. Revenue Generation

Revenue is the fund raised by the government for a day to day operation (Edogbanya & Ja'afaru, 2018). It is the total sum of money collected by the government (federal, state, and local) over a fiscal year to fund its expenditures. Revenue generation can be described as the periodic return of taxes; state administration collects into its treasury for a common purpose. Tolls, taxes, impositions, premiums, charges, penalties, punishments, endowments, and other government revenue from any source that occur for a year or six months are called revenue (Ganyam et al., 2019).

A modern tax system's primary goal is to collect money to help the government finance ever-increasing government spending. Local governments generate internal or external revenue to carry out their goals and strategies (Stephen, 2018). Similarly, Adeniyi (2017) discussed tax revenue is required to cover an ever-increasing variety of government expenses in developing economies.

Revenue collection techniques are effective if they can collect all taxes as expected/planned, and they are successful if they can do it with the fewest resources possible (Annah, 2016). Governments have a responsibility to provide basic services for their citizens like schools, building, hospitals, road and bridges, airports and other infrastructure projects are among them. As a result, taxation is one mechanism government utilizes to collect revenue to meet its responsibilities of financing government expenditure on public goods and services (Abiola & Asiweh, 2017).

2.2. Tax Administration

Tax administration can be described as the process of communicating with taxpayers to collect taxes and set sanction non-compliance (Bird, 2015). Similarly, Naiyeju (2016) stated that tax administration involves taxpayers and tax authorities. Thus, successful tax administration is concerned with collecting, processing, and using the information to collect revenues most equitably and efficiently (Baingana, 2016). Its primary objective is to collect all possible funds using reliable tax revenue collecting system (Abiola & Asiweh, 2018).

The nature of the relationship between the tax administration and taxpayers is a vital component of the tax administration's proper operation and optimal tax collection which are essential for states to function and services provision (Moyi & Ronge, 2018).

Taxpayers' registration, including detection of non-registration and false registration; the processing of tax returns, withholdings, and third-party records; guarantee or examination of the accuracy and completeness of collected information, estimation of taxes due, debt collection handling, administrative complaints and appeals, service provision and assistance to taxpayers, detecting and prosecuting income tax fraud, and levying fines and interest payments are all core functions of a tax administration.

3. METHODOLOGY

This study utilizes descriptive and explanatory research design, which is used to survey responses from a sample of the population without controlling the sample elements. This design is extensively used to gather information on various research subjects. Both primary and secondary data collected from category “A” tax payers and time series (2019/20-2023/24) secondary data collected from Central Ethiopia region revenue bureau.

The study population includes category “A” taxpayers in level one and level two cities of the Central Ethiopia region namely Hossana, Butajira, Worabe and Kulito cities. A sample of 155 Category “A” taxpayers was selected using a systematic random sampling technique. The data was collected using a well-structured questionnaire, with respondents being guided during the survey. The study employed multiple linear regression and used to analysis computer based data analysis software called SPSS version 26.

Descriptive statistics used to compute the summary statistics which include frequency, percentage, mean and standard deviation. In addition, Pearson’s correlation analysis is used to explain relationship between two variables. In order to determine the variation in revenue generation (dependent variable) and tax administration (independent variables) multiple linear regression was employed since linear regression is expected to explain the variation in dependent variable due to the variation of explanatory variables used in the study. Multiple linear regression assumptions have been carried out and all assumptions found satisfactory to continue regression analysis.

3. PRESENTATION AND ANALYSIS OF RESULT

3.1. Respondents Profile

In this sub section respondents’ socio-demographic and economic characteristics like gender, age, education status and type of business engaged has been discussed below:

Table 1: Socio-demographic and economic characteristics of sample respondents

Item	Frequency	Valid Percent
Gender of the respondent		
Male	125	80.6
Female	30	19.4
Total	155	100
Age of the respondents		
Below 25 year	14	9.0
25-34 year	61	39.4
35-44 year	40	25.8
45-54 year	24	15.5
55-64 year	13	8.4
Above 65 year	3	1.9
Total	155	100
Education status		
Secondary education and below	52	33.5
Certificate	26	16.8
College diploma	27	17.4
First degree	44	28.4
Second degree	6	3.9
Total	155	100
Business engaged		
Manufacturing	12	7.7
Service	33	21.3
Retailer	77	49.7
Wholesale	33	21.3
Total	155	100

Source: Computed from questionnaire (2024)

According to Table 1 above, large majority 125 (80.6 %) were male and the remaining 30 (19.4%) were female. Concerning age of sample respondents, most 61 (39.4%) of the respondents were youngsters aged between 25-34 years. Education status also stated and indicated most 52 (33.5 %) of the respondents were secondary education (9-12th grade) complete or below secondary education. Almost majority 77 (49.7%) of the respondents were retailers.

3.2. Descriptive statistics

3.2.1. Tax Administration

A descriptive analysis was conducted to obtain the dependent and independent variables' mean and standard deviations. The mean value of the variables was obtained by measuring the data on a 5-point Likert scale (namely 1 = strongly disagree, 2 = disagree, 3 = Neutral, 4 = Agree and 5 = strongly agree). The greater the mean on this scale is the greater the agreement for each variables. The study employed Pihie and Akmaliah (2009) and Pimentel (2019) classifications of Pimentel (2019) which revealed a value between 1.00 and 2.60 are 'Disagree' or low, a value of score between 2.61 – 3.40 identified as 'Neutral' which is an indication of confusion and a value of score between 3.41 – 5.00 identified as 'Agree' or High.

Table 2: Service delivery to tax payers at tax administration office

Items	Mean	SD	response	Int.
Tax office provides tax information to taxpayers.	2.38	1.50	Disagree	Low
Tax office provides tax advice to taxpayers.	2.74	1.48	Neutral	Moderate
Tax office solve tax complain timely.	2.35	1.41	Disagree	Low
Tax officers give respectful service to clients.	2.43	1.49	Disagree	Low
Tax office provides tax services at the promised time.	2.54	1.50	Disagree	Low
Tax office has introduced modern filing and payment system.	2.12	1.34	Disagree	Low
Tax officials treat all tax payers equally among similar business.	2.89	1.30	Neutral	Moderate
Tax office has sufficient free call information center.	2.23	1.35	Disagree	Low
Average	2.46	1.42	Disagree	Low

Source: Computed from questionnaire (2024)

Table 2 showed that most respondents disagreed that the aggregate mean for practice of service delivery to tax payers at tax administration office in the study area with a mean of 2.46 and SD of 1.42 which tell us service delivery in the study area found at lower level.

Table 3: Practices of tax assessment and collection procedure in tax admiration office

Items	Mean	SD	response	Int.
Tax office has responsible tax inspectors for preparing the assessment role.	2.36	1.49	Disagree	Low
Tax office provides faire tax assessment to taxpayers.	2.47	1.50	Disagree	Low
Tax office has adequate number of cashiers and verification officers in the front line.	2.01	1.42	Disagree	Low
Tax collection by tax office is convenient to taxpayers.	2.16	1.46	Disagree	Low
There is modern practice of e-filing and e-payment in the tax office.	1.82	1.19	Disagree	Low
I had collected my refund without any problem from tax office of the town.	2.22	1.40	Disagree	Low
I received continues technical training and support from the revenue office concerning VAT collection process.	2.01	1.39	Disagree	Low
Always I provided supporting documents are reasonable, timely and fact	2.59	1.54	Disagree	Low

based sources as a result the office can't face any problem for annual tax decision.				
The system used for filling and submitting tax returns is friendly to tax payers' usage.	2.09	1.41	Disagree	Low
Average	2.19	1.42	Disagree	Low

Source: Computed from questionnaire (2024)

Table 3 showed that most respondents disagree that the aggregate mean for the tax assessment and collection practice at the tax administration office in the study area with mean of 2.19 and SD of 1.42, which tells us tax assessment and collection at the tax administration office is found at a lower level.

Table 4: Taxpayers' perception on practices of tax law enforcement in tax administration office

Items	Mean	SD	response	Int.
There is fair, reliable and transparent application of tax laws.	2.79	1.46	Neutral	Moderate
Current tax laws are simple and clear to understand and to implement.	2.69	1.51	Neutral	Moderate
Tax office provides effective awareness creation programs on tax laws to taxpayers.	2.75	1.45	Neutral	Moderate
Tax office is strong on penalizing any tax defaulter taxpayer according the low.	2.98	1.59	Neutral	Moderate
Tax office process taxpayers' returns, requests and appeals efficiently.	3.20	1.36	Neutral	Moderate
My business operation continuously audited by tax auditors from tax authority.	3.25	1.52	Neutral	Moderate
Tax office able to collect taxes from audit findings.	2.51	1.36	Disagree	Low
Average	2.88	1.46	Neutral	Moderate

Source: Computed from questionnaire (2024)

Table 4 shows that the aggregate mean for practice of tax law enforcement in the study area revealed mean of 2.88 and SD of 1.46 which tell us tax law enforcement found at moderate level.

Table 5: Tax payers' perception on practices of corruption in tax administration office

Items	Mean	SD	Response	Int.
The revenue office has ethical staff.	2.83	1.31	Neutral	Moderate
The employees were appointed to the office based on their competence.	2.69	1.21	Neutral	Moderate
The service given by the office is transparent.	2.55	1.22	Disagree	Low
Tax office controls its staff's tax advisory activity or running private companies.	2.72	1.28	Neutral	Moderate
Tax office has a system to receive information from taxpayers on corrupted tax employees.	2.80	1.25	Neutral	Moderate
A tax officer who engages in corruption executed as of law.	2.51	1.23	Disagree	Low
Average	2.68	1.25	Neutral	Moderate

Source: Computed from questionnaire (2024)

Table 5 shows that most respondents agreed that the aggregate mean for practice of corruption in the study area is 2.68 with SD 1.25 which tell us corruption in tax offices found higher level.

3.2.2. Revenue Generation performance

Revenue collected through tax is used as a dependent variable which is measured using five years' time series data from 2019/20 – 2023/24 GC from direct and indirect tax from selected towns namely Hossana, Butajera, Worabe and Kulito cities. Responses answers were collected, analyzed carefully and described using graphs and tables and researchers summarized below:-

Table 6: Revenue generated from selected cities in Ethiopian birr (2019/20-2023/24 GC)

Town	Type	2019/20	2020/21	2021/22	2022/23	2023/24	Average
Butajira	Direct	45,442,636	65,099,445	84,778,139	108,442,897	133,928,957	87,538,415
	Indirect	36,273,975	44,496,915	60,698,326	96,235,123	136,279,388	74,796,745
	Total	81,716,611	109,596,360	145,476,464	204,678,019	270,208,344	162,335,160
Hossana	Direct	93,520,865	151,775,980	182,576,506	218,387,696	322,077,725	193,667,754
	Indirect	74,082,471	119,762,074	168,881,446	222,152,995	289,440,483	174,863,894
	Total	167,603,336	271,538,054	351,457,952	440,540,691	611,518,208	368,531,648
Worabe	Direct	24,919,350	34,663,320	66,905,834	81,737,735	102,827,254	62,210,699
	Indirect	16,655,904	25,859,845	43,033,341	77,041,574	88,217,260	50,161,585
	Total	41,575,254	60,523,165	109,939,175	158,779,309	191,044,514	112,372,283
Kulito	Direct	32,420,107	37,279,167	56,369,575	107,965,364	143,689,050	75,544,653
	Indirect	26,913,714	39,830,549	59,950,285	58,766,193	92,721,210	55,636,390
	Total	59,333,821	77,109,716	116,319,860	166,731,557	236,410,260	131,181,043

Source: - Central Ethiopia region Revenue bureau (2020-2024 GC)

Table 6 depict revenue generation performance of selected cities in the last five years (2020-2024) shows that in all four towns revenue generation increased in last five years both in direct and indirect tax with average revenue generation of 162.3 million ETB in Butajira city, 174.8 million birr in Hossana town, 112.3 million birr in Worabe town and 131.1 million birr in Kulito town. This implies that despite it is below planned revenue collection, in all towns revenue generation of selected cities increased at increasing rate in the last five years which attributed to improvement in tax compliance following improvement in tax awareness and tax administration in the study area.

3.3. Multiple Regression Analysis

To investigate effects of tax administration on revenue generation in Central Ethiopia region of selected cities, multiple regression analysis (linear regression) was utilized in this study because standard regression allows the entire variable to be inserted into the model at one time and evaluated based on the contribution to variance (Sekaran & Roger, 2013). The researchers checked and fulfilled different assumptions like normality, multicollinearity, autocorrelation and heteroscedasticity. This study relates the variables of the topic researcher used multiple regression, incredibly linear regression, to test the effect predictor on dependent variables by connecting the three independent variables and dependent variable.

Table 7; Model summary

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.509 ^a	.259	.239	.56045

a. Predictors: (Constant), Corruption, Law enforcement, Service delivery, Assessment collection procedure

b. Dependent Variable: Revenue generation

Source: Computed from questionnaire (2024)

Table 7 above shows that R^2 is .259, which indicates that the independent variables explain 25.9% changes to revenue generation, while other variables outside the study scope account for 74.1%. The R^2 statistic explains the extent to which predictor variables explain the dependent variable in the model. It is statistically believed that the higher the independent variables, the higher the R^2 and vice versa.

Table 8: Coefficients of the regression model

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. E.	Beta		
1 (Constant)	1.286	.302		4.255	.000
Service delivery	.083	.066	.109	1.257	.211
Collection procedure	.219	.096	.241	2.282	.024**
Law enforcement	.193	.086	.225	2.250	.026**
Corruption	-.119	.050	-.175	-2.367	.019**

a. Dependent Variable: Revenue generation

Source: Computed from questionnaire (2024)

Table 8 indicates that the result of multiple regressions shows that three variables are statistically significant to impact the dependent variable. This study shows significant positive relationship between tax assessment and collection procedure and revenue generation ($\beta = .219$, $t = 2.282$). The finding is in line with the study in Rwanda indicated that the introduction of electronic billing machines (EBMs) improved the accuracy of VAT reporting, leading to a 20% increase in revenue collection (Kassim, 2017). Similarly, in South Africa, the implementation of e-filing helps to increase revenue by 30% (Fjeldstad & Heggstad, 2018). In Kenya, the adoption of simplified tax regimes for small and medium enterprises (SMEs) boosted compliance and expanded the revenue base (Kangave et al., 2018). Thus, tax assessment and collection procedures has positive on revenue generation since effective and efficient tax processes enhance compliance, broaden the tax base, and reduce tax evasion, thereby increasing revenue generation.

Similarly, there is a positive relationship between law enforcement and revenue generation which is statistically significant at a 5% confidence level ($\beta = .193$, $t = 2.250$). The finding is consistent with the studies of Alm and Torgler (2011) showed that countries with stronger enforcement mechanisms experienced lower rates of tax evasion and higher revenue collection. The introduction of the Voluntary Assets and Income Declaration Scheme (VAIDS) in Nigeria combined enforcement with compliance incentives, leading to a significant increase in declared taxes and revenue generation (Ogbonna & Ebimobwei, 2012). In South Africa, the implementation of stricter enforcement measures broadened the tax base and boosted revenue collection by over 20% between 2010 and 2015 (Fjeldstad & Moore, 2021). Similarly, in Rwanda's tax enforcement reforms significantly reduced VAT evasion in informal sectors, increasing revenue (Kassim, 2017). Thus, tax law enforcement has positive effect on revenue generation since stronger enforcement encourages compliance, reduces evasion, and ultimately increases government revenue.

Finally, there is significant negative relationship between corruption and revenue generation, which is statistically significant at a 5% confidence level ($\beta = -.119$, $t = -2.367$). The study concludes that a 5% increase in corruption practices led to a decrease in revenue generated and vice versa. The finding is consistent with the studies of Transparency International (2020) which found countries with higher corruption levels had significantly lower tax compliance rates, reducing revenue generation. Another study in Uganda found that 27% of tax revenue was lost due to bribery and corrupt practices in tax administration (Fjeldstad & Moore, 2021). In Kenya, businesses that faced corrupt tax officials were 20% more likely to evade taxes (Ali et al., 2014). Study in Tanzania indicated that corrupt practices in tax administration contributed to a revenue loss of up to 5% of GDP annually (Fjeldstad & Moore, 2021). World Bank (2021) highlighted that corruption in public finance management systems reduced taxpayers' willingness to pay, negatively impacting revenue generation. Similarly, IMF (2021) estimates that corruption reduces tax revenue in developing countries by an average of 3% of GDP annually. Thus, corruption practices in tax offices and tax revenue generation is overwhelmingly negative, as corruption undermines the efficiency of tax administration, reduces taxpayer compliance, and leads to significant revenue losses.

4. CONCLUSION

The practice of service delivery to tax payers at tax administration office in the study area found at lower level. Similarly, tax assessment and collection at the tax administration office is found at a lower level. Practice of tax law enforcement found at moderate level. Furthermore, practice of corruption in the study area found higher level. Time series data indicated that revenue generation of selected cities increased at increasing rate in the last five years which attributed to improvement in tax compliance following improvement in tax administration and tax awareness. After testing the multiple regression models about effects of tax administration in selected cities of Central Ethiopia, the study found that the tax assessment and collection procedure, law enforcement and corruption impacts revenue generation positively in the study area because most respondents' votes agree.

5. RECOMMENDATION

Based on the findings of the study, the following recommendations were made:

1. The regional government in general and city administration revenue offices in particular needs to create sensitization and creating public awareness for the taxpayers.
2. The study also recommends the regional government should be more proactive and seek for new policies and strategies to improve its revenue base and block all leakages to avoid tax evasion. There should be an aggressive system in the method of revenue collection.
3. The study recommends that the regional government needs to take measures improve tax assessment and collection procedure and law enforcement and take measures on corruption practices and tendencies since these explanatory variables significantly impact revenue generation.
4. Appropriate staff should be hired, and tax office employees should normally undergo training and retraining to meet the demands of the position.
5. In order to protect the staff from fraud and other unethical practices, a good wage package should also be used to motivate them.
6. There is need for regional government to ensure that tax policies are reviewed and updated regularly which affect innovative tax administration and effective revenue generation
7. Finally, there should be judicious use of tax generated revenue should be made and be seen to have been properly utilized for value adding development projects in the town which will encourage tax payers to continue to pay taxes.

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