

Taxpayer compliance and income tax revenue collection in Uganda: a case study of Uganda Revenue Authority, Busia branch

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Introduction

The study examined the influence of taxpayer compliance on income tax revenue collection by URA, Busia branch.

Study objectives


The study was guided by three objectives:

1. to examine how tax filing enhances income tax revenue collection in URA Busia Branch,
2. to assess how taxpayer payments enhance income tax revenue collection in the URA Busia branch,
3. to examine how taxpayer education enhances income tax revenue collection in the URA Busia branch.

Methodology

The study adopted both positivism-phenomenological approaches called “the combination approach”, using

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hypothesis testing and explaining. The study also used both quantitative and qualitative information. The study population was 72 with a sample size of 61 respondents of which 60 participated.

Key findings

The study found that the Adjusted R square was .700 which is an indication that 70.0% of the changes that do occur in income tax revenue collection at the URA Busia branch are due to changes in taxpayer compliance.

Key recommendations

The study recommended that tax offices should be established region-wide as well as countrywide to enable URA to provide advice regarding interpretation and application of tax laws, procedures for filing returns, and applications

Key references

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