# INTERNET PAYMENT/FILING SYSTEM AND REVENUE COLLECTION PERFORMANCE OF UGANDA REVENUE AUTHORITY

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**Abstract**

*The purpose of this study was to establish the influence of Internet payment on revenue collection performance of Uganda Revenue Authority. A descriptive cross sectional survey design, using a sample of 90 respondents was adopted. The respondents were chosen from Uganda Revenue Authority domestic tax department. Simple random sampling was used and data was collected using well designed structured questionnaires. Findings revealed that internet payment system facilitates registration of tax payers as strongly agreed on by the respondents (mean = 4.25, std = 0.637). It was further revealed that there is a significant relationship between internet payment system and revenue collection performance (r=0.842, p 0.01). The study recommended that URA management should ensure that there is country wide training of clients on usage of various e-tax applications for efficient revenue collection.*

*Keywords: Internet payment system, revenue collection performance, Uganda Revenue Authority, Uganda*

## INTRODUCTION

Revenue collection is very important for every government in the world as it enables the government to acquire assets which are not liable to debt and which the government uses to develop its economy (Ngotho & Kerongo, 2014). More importantly, high revenue collection performance is vital to promote efficiency in the service delivery and economic development in the country. Revenue collection in the developing economies like Uganda, has not always been as effective as it should be. They face various challenges in their revenue collection performance (Owino *et al.*, 2017), where Governments are not able to collect sufficient funds to cover their budget expectations and thereby causing huge local revenue collection gaps (Onyango, 2011). The performance of revenue collection in various governments is sometimes deteriorated by corrupt practices which result into tax evasion through corruption by corrupt revenue collection officers (Balunywa et al, 2014). Elimination of corruption would ensure that the county collects all the projected revenue and thereby increasing the revenue collection performance.

According to Balunywa *et al.* (2014), the use of Information Communication Technology (ICT), such as e-payment, would considerably increase the revenue collection as it helps tracking non-compliant revenue payers. The E-payment is intended to help the companies using it to eliminating or reducing and minimizing corruption (some of the problems inherent in the settlement and payment process), by allowing customers to pay their bills without having to actually move to the firm premises. The customers have access to their account information and even transfer money to other accounts in the comfort of their homes (Wahab, 2012).

Internet tax payment/filing system is the system that has been developed to replace the old manual system. It is a web-enabled and secure application system that provides a fully integrated and automated solution for administration of domestic taxes. It enables Tax payer internet based PIN registration, returns filing, payment registration to allow for tax payments and status inquiries with real – time monitoring of accounts (Wahab, 2012). E – Taxation is an e-government application that allows for the administration and collection of tax (Fu, Farn & Chao, 2006). It has been used to develop information communication technologies on the automation of tax officers. In general, the e-tax system is a comprehensive internet portal that can be accessed seven days a week and 24 hours a day, which provides tax payers with a safe self-service option package, a single point of information and action, and does not require intervention by tax administration personnel (Jimonez *et al*, 2013).

Although it was expected that e-tax payment/filing system would benefit government  by meeting the target tax to be collected as well as eliminating  corruption in tax collection, the performance of tax collection by Uganda Revenue Authority (URA) continue to decline (URA,

2015). For instance, according to Uganda Revenue Authority Report, 2020, URA registered the following deficits in revenue collection.

Table 1: Deficits in revenue collection of URA 214/15 – 2018/2019

| Financial year | Deficit in Shs. |
| --- | --- |
| 2014/15 | 500 billion |
| 2015/2016 | 195 billion |
| 2016/17 | 457.52 billion |
| 2017/18 | 606.32 billion |
| 2018/19 | 258.89 billion |

*Source: URA Report, 2020*

It was only in 2020/21 financial year when URA registered a surplus in tax collection. Further, although the effect of tax system on local revenue collection performance has been studied in various countries across the world, few studies have been covered in this area in Uganda. This study was therefore interested in investigating the link between internet payment/filing system and revenue collection performance of Uganda Revenue Authority. The hypothesis tested was that "There is no statistically significant relationship between internet payment/filing system and revenue collection performance.

## LITERATURE REVIEW

### Theoretical Review

Technology Acceptance Model (TAM) Theory of Reasoned Action's causal links to explain individual's IT acceptance behavior. It suggests that perceived usefulness (PU) and perceived ease of use (PEOU) of IT are major determinants of its usage. PU was defined as the degree of which a person believes that using a particular system would enhance his or her job performance and PEOU was defined as the degree, which a person believes that using a particular system would be free of effort. Davis (1989) assert, "A key purpose of TAM is to provide a basis for tracing the impact of external factors on internal beliefs, attitudes and intentions". Behavior Intention (BI) is a measure of the strength of one's intention to perform a specified behavior. According to intention-based theories, user adoption and usage behavior are determined by the intention to use IT. It is a kind of "self-prediction" or "behavioral expectation", indicated as one of the most accurate predictors available for an individual's future behavior (Davis, 1989).

TAM incorporates additional theoretical constructs spanning social influence processes (subjective norm, voluntariness and image) and cognitive instrumental processes (job relevance, output quality, result demonstrability and perceived ease of use). In terms of social influence processes, TAM indicates that three interrelated social forces: subjective norm, voluntariness and image will impinge an individual's opportunity to adopt or reject a new system. TAM also theorizes that subjective norm will positively influence image because an important member of a person's social group at work believe that he or she should perform a behavior (e.g., using a system), then performing it will tend to elevate his or her standing within the group (Blau 1964; Pfeffer 1982). Individuals often respond to social normative influences to establish or maintain a favorable image within a reference group.

An individual may perceive that using a system will lead to improvements in his or her job performance (definition of perceived usefulness) indirectly due to image enhancement, over and above any performance benefits directly attributable to system use. However, when individuals know more about the system's strengths and weaknesses through direct experience, the normative influence subsides. TAM regards job relevance as a cognitive judgment that exerts a direct effect on perceived usefulness. When a task, system is capable of performing and match their job goals, people will consider how well the system perform those task, which always refers as perceptions of output quality.

Output quality used to explain significant unique variance in, perceived usefulness over and above job relevance. Since an effective system may fail to garner user acceptance if people have difficulty attributing gains in their job performance especially to their use of the system. Thus, TAM theorizes that result demonstrability defined by Moore (1991) as the "tangibility of the results of using the innovation" will directly influence perceived usefulness. Empirically, there is extensive empirical evidence accumulated over a decade that perceived ease of use is significantly linked to intention, both directly and indirectly through impact on perceived usefulness (Davis, 1989). The present study finds this theory very beneficial in that the revenue collection performance measures are used as the indicators to assess the success of the country in achieving stated strategies, objective and critical success factors.

**Internet payment/filing system and revenue collection performance**

E-payment has been designed to help individual customers and companies as well as the banks itself in eliminating or reducing some of the problems inherent in the settlement and payment process. Customers can pay their bills without having to actually move to the bank's premises (Wahab, 2012). One way to boost a tax authority's efficiency is by expanding its use of information and communication technology. Such technology can facilitate a broad range of

services, including registering taxpayers, filing returns, processing payments, issuing assessments and checking against third-party information. They may also have access to their account information and even transfer money to other accounts in the comfort of their homes.

Uganda is believed to have the highest tax gap of about 50% because of the difference between the tax that URA should collect from all eligible tax payers in the country, and what they actually collect from the few that are compliant (Nakiwala, 2010).How ever according to Onyango (2011), the2010/2011 financial year performance report released in November, Uganda. Revenue Authority collected Uganda Shillings 8trillion ($1.13billion) in domestic taxes against an annual target of Uganda Shillings 2.9trillion $1.17billion. Therefore, there is a reasonable increase in revenue collection with the adoption of E-tax service system.

Electronic filing systems increase the quality and quantity of information available to tax officers, enabling them to complete transactions faster and more accurately. According to Jahirul (2011), returns filed electronically have much lower error rates than paper returns and substantially cut the need to impose penalties and other punitive measures to foster compliance. The more efficient handling provided by electronic returns allows tax officers to issue assessments and refunds more quickly, and taxpayers know the right way if their returns have been accepted by the tax authorities. Electronic filing lowers the cost of handling returns allowing administrative resources to be reallocated to other tasks such as auditing, customer services and tracking non-compliance (Geetha & Sekar, 2012). The benefits of e-filing and e payment systems extend to other electronic processes in the tax authority. E-filing and e-payment allow for better and safer data storage that can be used to implement risk management system for auditing and enforcement. Automation helps establish a good system for tracking case files, which is essential for effective auditing and increases the speed and quality of data provided to auditors. In addition, e-filing systems are usually complemented by software that standardizes and facilitates processes for taxpayers, making compliance easier (Gupta, 2012).

Finally, well-designed electronic systems can lower corruption by reducing face-to-face interactions (Jayakumar & Nagalakshmi, 2016). To ensure that taxes are collected efficiently and reduce opportunities for corruption, a generally accepted principle is that tax authorities should not handle money directly. Ideally, tax officials should have little direct contact with taxpayers and so less discretion in deciding how to treat them (Geetha & Sekar, 2012). Electronic tax filing is also easy, flexible and convenient for taxpayers. E-filing makes it possible to file returns from a taxpayer's home, library, financial institution, work place, tax professional's business or even stores and shopping malls. With an integrated e-filing and e-payment system, taxes can be filed and paid online from any place. Singapore was one of the first economies to

adopt electronic systems in its public administration. In 1992 the Inland Revenue Department was replaced by the Inland Revenue Authority of Singapore, which developed an integrated, computerized tax administration system.

The authority's first step was shifting from a hard-copy filing system to paperless imaging. Going electronic made administrative processes more efficient by freeing staff from unproductive paper shuffling, enabling better taxpayer service (Jahirul, 2011). The time needed to issue assessments dropped from 12–18 months to 3–5 between 1992 and 2000. This change allowed staff to work more on auditing and investigation. Automated standard taxation procedures also made the system less dependent on the subjective expertise of individual tax officers, reducing the potential for corruption. Return processing, auditing and payment functions were separated, and officials' attitudes toward taxpayers improved.

Chile's Internal Revenue Service was the country's first public agency to adopt on-line technology well before most other public services. Electronic methods were intended to facilitate tax compliance and decrease direct interaction with taxpayers. Chile is one of the few economies that have managed to approach nearly 100% use of electronic systems. Online tax returns were submitted for the first time in 1998. Chile faced several barriers at the outset of e-filing. Taxpayers had limited Internet access, and tax preparers were reluctant to use the new system because they were unfamiliar with the technology and saw it as a threat to their profession. In addition, the revenue service's information technology system could not handle the huge congestion of tax returns, especially in the few days just before the deadline. So Chile continuously upgraded its electronic system and offered prefilled electronic forms to simplify the process for taxpayers (Geetha & Sekar, 2012). The tax authority also introduced ambitious initiatives to overcome connectivity shortages by creating a public-private network of more than 880 e-filing centers, providing more than 30,000 connectivity points. In addition, it made arrangements with internet cafes so that taxpayers could use their equipment for free and trained operators at access points. It even developed a mobile training and awareness unit that traveled to different parts of the country to help people file taxes online (Jahirul, 2011).

The use of technology to foster tax compliance by the United States Internal Revenue Service (IRS) shows that more developed economies also face challenges in increasing the use of e- filing. The IRS introduced e-filing of federal tax returns in 1986. Though this system predated. Singapore's, it was initially less comprehensive (Jayakumar & Nagalakshmi, 2016). In fact, even though the number of electronic returns filed increased over time, the potential savings from that in-crease were partly offset by the ongoing use of paper filings for complex returns. But by 2012 the IRS achieved 80% e-filing of major returns. Initially, e-filing was not entirely paper less. Until 1999 electronic filers still had to submit signed paper documents. The

IRS realized that when taxpayers switched to e-filing, the time savings partly offset the costs of processing the still-large volume of signed paper documents.

In 1999 the IRS introduced an electronic option to replace signed paper documents. In addition to lowering processing costs, e-filing has cut the time required to get refunds making more taxpayers willing to file returns electronically. Seeking the benefits of electronic tax systems and reflecting the government's vision of leveraging online technology, Malaysia's Inland Revenue Board (IRB) launched its electronic system for taxes in 2004. IRB aimed to increase revenue collection by improving taxpayer services. The goal was to cut time and cost and to allow taxpayers to comply with tax obligations more easily, enabling IRB to maintain a good reputation with taxpayers even as it widened its tax base. With the new system, taxpayers can complete forms and provide needed payment details online instead of sending them by mail or taking them to a tax office. The online system was developed by IRB's information technology department (Jahirul, 2011).

IRB implemented a roaming public key infrastructure system that gives users secure access to sensitive information from any location without having to carry digital identification. The electronic system integrated tax filing and payment on one server a major advantage over manual procedures. For every tax filing or payment, taxpayers have to log in, select and complete the appropriate forms, sign and submit them digitally. An acknowledgment is received immediately. The e-filing system automatically calculates the necessary payment details. It also limits deductions that taxpayers are entitled to base on deduction rules enabling taxpayers to avoid mistakes that would result in penalties (Jahirul, 2011).

## METHODOLOGY

### Research design

According to Kothari (2004) a research design is the arrangement of conditions for collection and analysis of data in a manner to combine relevance to the research. This study adopted a descriptive cross sectional survey design. This was aimed at understanding and explaining the relationship between internet payment/filing system and revenue collection performance. Both qualitative and quantitative methods were used because they supplement each other. The qualitative approach was mainly used to describe subjective assessments, opinions, and behaviors of the respondents as expressed from interviews. The quantitative approach helped in generating numerical data, which was statistically manipulated to meet required objectives through descriptive statistics such as frequencies and percentages. A combination of qualitative and quantitative data helped in analyzing many findings and outcomes to create an in-depth research.

### Study Population

For the purpose of this study, the target population comprised of 120 staff of Uganda Revenue Authority. These included senior managers, middle managers and other staff. (URA, Human Resource status 2022)

### Sample Size

The sample size comprised of 90staff of Uganda Revenue Authority. This was determined as per Krejcie and Morgan's (1970) table of determining sample size from a given population.

Table 2: Sample size

| Category | Population | Accessible sample size | Sampling techniques |
|---|---|---|---|
| Senior managers | 16 | 11 | Purposive |
| Middle managers | 23 | 17 | Purposive |
| Other staff | 81 | 62 | Random sampling |
| **Total** | **120** | **90** | |

### Sampling technique

The researchers used purposive and simple random sampling techniques to select and obtain respondents. Here, 62 staff of Uganda Revenue Authority were randomly selected and 28 senior and middle management staff were purposively chosen for key information purposes because of their positions. This helped the researchers to select the respondents depending on their knowledge, experience and opinions.

### Data collection methods

This study used both quantitative and qualitative data collection methods. Quantitative data was collected using questionnaires that were filled by the middle managers and other staff and qualitative data was obtained from key informant interviews with the senior management staff. The study used specifically the survey and interview methods of data collection.

### *Questionnaire*

The questionnaire was structured into sections seeking personal information, questions about the independent variable and the dependent variable. The questionnaire was supplied to 90 employees of URA. The questionnaire was used because it is the main method of data collection (Kothari, 2011) in addition to being cheap and time saving.

The questionnaire was used to collect quantitative data from the employees of Uganda Revenue Authority in accordance with the research, objective. The responses to the questionnaire were interpreted using a five point Likert mean range scale that were interpreted as; Strongly agree =5 (very high) with mean range of 4.20 – 5.00; Agree = 4 (High) with mean range of 3.40 – 4.19; Undecided = 3 (Medium) with mean range of 2.60 – 3.39; Disagree = 2(low) with mean range of 1.80-2.59, Strongly Disagree = 1(very low) with mean range of 1.00 – 1.79.

### Interview guide

Interviews, specifically semi-structured interviews, were chosen because of their flexibility to explore themes that dig deeper to answer the research question. This method allowed new ideas to be brought up and explored during the interviews. The choice to conduct interviews was based on practical reasons such as respondents' availability. The respondents were interviewed on the relationship between internet payment/filing system and revenue collection and performance. The interviews were structured, meaning that there was a list of pre-determined questions to be asked to the respondents. In both face to face and oral interviews, the questions were the same and were asked in a manner that ensures the least bias in the response.

## Review of Secondary Data

Secondary data was collected from articles, newspapers, text books and Journals. These were accessed through desk research, visiting various libraries and the internet. The secondary data was useful in enabling the Researchers learn more about the internet payment/filing system in Uganda and was further used for cross referencing in the discussion of the study findings.

## Validity and Reliability

To ensure that the questionnaire seeks data in line with the study objective and gives consistent results, the researcher first tested for the validity and reliability of the research instrument.

### Validity

Validity measures the degree to which the research or study achieves what it sets out to do. The research instrument was validated in terms of content. The revenue collection experts determined whether the sets of items could accurately measure the performance of revenue

collection. The Experts were requested to comment on the representatives and suitability of questions and give suggestions on the structure of the tools. The instruments were also scrutinized by the research experts to judge the items on their appropriateness of content, and to determine all the possible areas that needed modification so as achieve the objective of the study. This helped improve the content validity of the data that was collected.

### *Reliability*

According to Kothari (2004), reliability establishes the consistency of a research instrument in that the results it achieves should be similar in similar circumstances and so the same research respondents using the same instrument should generate the same results under identical conditions. The researcher measured the reliability of the questionnaire to determine its consistency in testing what they were intended to measure. The test re-test technique was used to estimate the reliability of the instruments. This involved administering the same test twice to the same group of respondents who were identified for this purpose. To test reliability of the questionnaire, 15 questionnaires were piloted and the result of the reliability test produced. The researchers determined Cronbach's Alpha or reliability coefficient which estimate the internal consistencies of data in measuring a given construct.

## Data Analysis

### *Quantitative data analysis*

In analyzing the data, the researchers' main aim was to establish whether the answers to the research questions were provided. In this case, the researchers used SPSS version 20 to analyze the data since it saves time and gives correct results of the findings and tabulation was applied using frequencies and percentages in the Validation of the statistical findings. The study used Pearson correlation coefficient to determine the degree of the relationship between internet payment/filing system and revenue collection performance of Uganda Revenue Authority. Pearson r correlation is the most widely used correlation statistic to measure the degree of the relationship between linearly related variables. In this study the researchers used Pearson correlation to measure how internet payment/filing is related to revenue collection performance.

### *Qualitative data analysis*

In this section, content and narrative analysis were done. Under content analysis, verbal or behavioral data was categorized to classify, summarize and tabulate the data. Narrative analysis was done through reformulation of stories presented by respondents taking into

account context of each case and different experiences of each respondent. Narrative analysis was also used to revise the primary data got by the researcher from the field through interviews.

## Ethical issues

The researcher ensured that no respondent suffered the effects of the research activities. The researcher ensured confidentiality. The respondents' participation was voluntary and the purpose of the research was declared to them.

## FINDINGS AND DISCUSSION

The objective of the study was to investigate the relationship between internet payment/filing and revenue collection performance. The findings are organized and presented in line with the objective of the study. According to the study, the independent variable was the internet payment/filing system operationalized as system facilitating registration of tax payers; filing of returns; assessments and checking against third party information; increases in quality and quantity of information available to tax officers; tax officers issuing assessments and refunds more quickly and lowering corruption by reducing face – to – face interaction. The dependent variable was revenue collection performance measured in terms of revenue collected. In the next sub-sections, the summary description statistics and associative relationships results are given.

## Descriptive statistics results

To describe the sample from which data was collected, descriptive analysis was carried out and results are given in Table 3.

Table 3: Summary descriptive statistics on internet payment/filing system
and revenue collection performance

| Variable | t | Mean | Standard deviation |
|---|---|---|---|
| Internet payment/filing system | 5.302 | 4.02 | 0.496 |
| Revenue collection performance | 7*071 | 3.96 | 0.560 |

Summary descriptive results indicate that respondents rated themselves high on average on all aspects of internet payment/filing system (mean = 4.02; std = 0.496 and t =5.302) at 0.01 significance level. Further, results indicate that respondents also rated themselves high on average on all aspects of revenue collection performance (mean = 3.96; std

= 0.560 and t=7.071) at 0.01 significance level. The respective standard deviations for internet payment/filing system (0.496) and revenue collection performance (0.560) respectively, were numerically small, suggesting low dispersion in the sample. That is, responses given by majority of the respondents as individuals did not deviate much from their average as a whole sample.

Generally, descriptive statistics results on internet payment/filing system indicated that the system was facilitating; registration of tax payers; filing of returns; assessments and checking against third-party information; increases in quality and quantity of information available to tax officers and lowers corruption by reducing face - to face interaction. On revenue collection performance, results showed that a big percentage of revenue was being collected and that there were noticeable reductions in costs of tax collection and avoidance and evasion of taxes.

## Correlation results

To establish whether there was an associative relationship between internet payment/filing system and revenue collection performance at Uganda Revenue Authority, a bivariate analysis was conducted using the Pearson correlation method. The strengths of the correlation was interpreted on the following basis: (0.00 – 0.29), very low; (0.30 – 0.49), low; (0.50 – 0.69), moderate; (0.70 – 0.89), high and (0.90 – 1.00), very high. Correlation results are presented in Table 4.

Table 4: Correlation between internet payment/filing system and revenue collection performance

|  |  | Internet payment/filing system | Revenue collection performance |
|---|---|---|---|
| Internet payment/filing system | Pearson correlation | 1 | 0.850** |
|  | Sig (2-tailed) |  | 0.000 |
|  | N |  | 90 |
| Revenue collection performance | Pearson correlation | 0.850** | 1 |
|  | Sig (2 – tailed) | 0.000 |  |
|  | N | 90 |  |

** Correlation is significant at the 0.01 levels (2 – tailed)

Correlation results indicate that there is a significant positive high associative relationship between internet payment/filing system and revenue collection performance at the URA (r = 0.850; Sig = 0.000) at 0.01 significance level. The positive associative relationship if

predictive suggest that when URA applies an internet payment /filing system revenue collection performance would increase in the same direction.

Results are at par with Geethe & Sekar, (2012), who indicated that one way to boost a tax authority's efficiency is by expanding its use of information and communication technology. Such technology can facilitate a broad range of services including registering tax payers, filing returns, processing payments, issuing assessments and checking against third – party information. Further, results that returns filed electronically have much lower error rates than paper returns and substantially cut the need to impose penalties and other primitive measures to foster compliance. Geetha & Sekar, (2012) in agreement with results also emphasized that e-payment and e-filing allow for better and safer data storage that can be used to implement risk management system for auditing and enforcement.

## CONCLUSIONS AND RECOMMENDATIONS

The objective of this study centered on investigating the relationship between internet payment/filing system and revenue collection performance at URA. The hypothesis tested in line with the study objective was that there is no statistically significant relationship between internet payment/filing system and revenue collection performance. From the study findings, it can be concluded that internet payment/filing system is significantly related to revenue collection performance at URA. Electronic filing system increase the quality and quantity of information available to tax officers, enabling them to complete transactions faster, efficiently and more accurately. The more efficient handling provided by electronic returns allows tax officers to issue assessments and refunds more quickly, and tax payers know the right way if their returns have been accepted by the tax authorities.

Much as the study has contributed to our understanding of the relationship between internet payment/filing system and revenue collection performance, its findings should be used with caution due to the following limitations of the study. First, there were few variables included in the model. For example, it is not only internet payment/filing system that is linked to revenue collection performance and also revenue collection performance has many other measures. Secondly, the study was essentially a cross-sectional that looks at internet payment/filing system and revenue collection performance at URA, at a particular point in time. This may not give a complete picture of the phenomenon studied and may limit some of the conclusions obtained.

In view of the above imitations, the study therefore opens up areas for further research. One, more variables as may be related to internet payment/filing system and other measures of revenue collection performance should be included in the model. Secondly, future researchers

may consider exploring appropriate econometric methods that may improve the understanding of revenue collection performance.

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