



EFFECT OF TAX RATE AND TAX LEGISLATION AND REGULATION REFORMS ON TAX REVENUE COLLECTION IN KENYA

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Abstract

Tax Revenue is an important source of public financing and a critical component of major developments in Kenya. The study examined the effect of tax rate reforms, tax legislation and regulation reforms on tax revenue collection in Kenya. The study was based on a quantitative approach and longitudinal design using secondary annual data covering the financial years 1994/1995-2024/2025. Data was gathered from the Kenya Revenue Authority, Kenya National Bureau of Statistics and the National Treasury. A census of all annual observations for the study period was used, and the data were analyzed using descriptive statistics, correlation analysis, diagnostic tests and regression analysis. The regression results reported the inclusion of gross domestic product, tax rate reforms and tax legislation and regulation reforms. The model was

statistically significant ($p < 0.005$). The model explained 58.05% of the variation in tax revenue collection. The tax rate reforms had a positive and statistically significant coefficient ($\beta = 4.181$, $p = .001$) and tax legislation and regulation reforms ($\beta = 1.793$, $p = .003$). The findings show that the reform measures included in the study were linked to better tax revenue collection during the period under review. The results underline the importance of well-designed tax-rate adjustments and clear, predictable and enforceable tax legislation and regulations. A major recommendation is that tax policy reforms should be properly implemented and evaluated, with consideration of macroeconomic conditions that may affect tax revenue collection.

Keywords: Tax Revenue Collection, Tax Rate Reforms, Tax Legislation and Regulation Reforms

INTRODUCTION

The ability of governments to mobilize revenue domestically is essential to finance public services, infrastructure, social programs and other development priorities. The collection of tax revenues is particularly important because it provides a relatively stable domestic source of public finance and may reduce dependence on borrowing and external assistance (Wenty et al., 2023). However, the efficiency of the tax system is not just a question of statutory tax rates. Tax revenue collection depends on the structure of the tax base, administrative capacity, taxpayers' compliance, enforcement, economic activity, and clarity and certainty of the legal framework governing taxation (Chandra et al., 2023).

Tax policy reforms are sought to enhance revenue collection, but the effect is not always uniform. Changes in tax rates can affect the tax burden of households and firms and therefore may influence compliance, economic activity, and the size of the taxable base. Similarly, changes in law and regulation could bring more certainty, reduce costs and complexity, close loopholes, improve enforcement, and clarify taxpayers' obligations (Purnama & Yani, 2023). Accordingly, an effective tax system must therefore strike the right balance between raising sufficient revenue and maintaining fairness, certainty, compliance and economic efficiency.

Studies on tax reforms and revenue collection in Kenya and other developing economies have been done, but the results are mixed. Kanyi (2014) found a positive relationship between domestic tax policy reforms and tax revenue collection in Kenya (Kanyi, 2014). Kiara and Nekesa (2023) examined indirect tax policy and revenue performance. Murunga et al. (2021) studied the impact of tax reforms on tax revenue collection in Kenya. Also, institutional capacity, compliance, tax base, and the broader economic environment are shown to be important in

determining the effects of tax reforms in other countries (Adefeso & Tawose, 2015; Kassaw, 2023).

Tax revenue collection is still a big concern in East Africa as several countries have had challenges in mobilising adequate domestic revenue. Kenya, Uganda, Tanzania and Rwanda recorded tax-to-GDP ratios of 16.2%, 13.1%, 11.8% and 15.9% in 2023 respectively, all of which were below 20% (African Tax Administration Forum, 2025). This is a clear indication of the region's limited capacity to generate domestic revenue. Also, According to Mutegi and Okiro (2025), tax revenue collection in East Africa Community is still below the targets despite extensive tax reforms. Kenya also is not exceptional to this challenge. Data from the government shows that tax revenue collection as a percentage of the Gross Domestic Product stood at 16.8% in FY 2023/24 against a target of 18.0%. Benard (2024) relates this shortfall in revenue performance in Kenya with economic conditions and tax administration deficiencies. Therefore, these revenue shortfalls provide a basis for examining the extent to which tax rate reforms, tax legislation and regulation reforms and economic conditions affects the collection of tax revenue in Kenya.

Purpose of the Study

To establish the effect of tax rate, tax legislation and regulation reforms on tax revenue collection in Kenya.

THEORETICAL FOUNDATION

This study is supported by the theory of optimal taxation and Adam Smith's canons of taxation. Optimal Taxation Theory, created by Ramsey (1927) and advanced by Mirrlees (1971), states that tax systems should be designed with the aim of raising revenue for the government while considering the welfare and efficiency of the taxpayer. This theory is relevant to the study because changes in tax rates may influence taxpayer compliance, economic behaviour and the amount of tax revenue collected. Also, Joshua-Gyang (2024) and Bilan and Marius (2025), emphasized the necessity of accounting for economic and behavioural effects in the design of tax systems.

Complementary perspective is also presented by Adam Smith's Canons of Taxation, principles of equity, certainty, convenience and economy (Smith, 1776). These principles are important in tax legislation and regulation reforms because taxpayers are more likely to understand and comply with tax obligations when tax rules are clear, predictable and applied consistently. Clear rules for administration and enforcement can also be provided to tax

authorities by effective legislation and regulations. Tax laws and regulations bring clarity, consistency and adaptability to the administration of taxes if implemented well (Emre, 2026).

The study was also controlled by GDP as tax revenue is affected by the level of economic activity. As the economy expands, the potential tax base may increase with the growth of production, income, consumption, investment and business activity (Atkinson & Stiglitz, 1976; Udeaja et al., 2025). However, the presence of GDP in the analysis makes it possible to take into consideration the changes in revenue associated with economic activity in the assessment of the relationship between tax reforms and tax revenue collection. The two theories thus form the theoretical basis for analyzing tax rate reforms and tax legislation and regulation reforms with the inclusion of GDP as an economic control variable in explaining variations in tax revenue collection in Kenya.

LITERATURE REVIEW

Tax rate Reforms and Tax Revenue Collection

Tax rate reforms are an important part of tax policy as changes in tax rates may affect taxpayer compliance and revenue collection to the government. According to Novari (2019), the perception of taxpayers that the tax rates are fair and reasonable can create voluntary compliance and decrease the incentives for tax evasion. This view is in line with the Optimal Taxation Theory which emphasizes the importance of tax rate design in terms of the trade-off between revenue needs and taxpayer behavioural responses and economic efficiency (Shen et al., 2021; David et al., 2025). There is also empirical evidence to suggest that well-designed tax rates can lead to a more efficient tax system and better revenue collection. However, changes in tax rates do not necessarily result in proportional changes in tax revenue as the outcome may depend on the extent of taxpayers' compliance, efficiency of tax administration, coverage of tax base and prevailing economic conditions. Similarly, Meita et al. (2023), points out that the increase or decrease of the tax rates is not always accompanied by the same increase or decrease of the tax revenue. The revenue effects of tax rate reforms will therefore depend not only on the direction and magnitude of the change in tax rates but also on the interaction of such changes with taxpayer behaviour and economic activity.

Tax Legislation and Regulations reforms and Tax Revenue Collection

Tax law and regulation reforms provide the legal framework within which taxpayers meet their obligations and tax authorities exercise their powers and responsibilities. A clear, predictable and consistently enforced tax law can reduce uncertainty among taxpayers;

improve transparency; promote voluntary compliance; and contribute to improved tax revenue collection (Adelakun et al., 2024; Fortea, 2025). This reasoning is also in line with Adam Smith's Canons of Taxation, particularly the Canons of Certainty and Equality, which highlight the necessity of unambiguous tax rules and fair taxation. Empirical evidence likewise shows the importance of the legal framework for revenue performance. For instance, the study by Bonayah and Rono (2025) in Tana River County found a strong positive relationship between the legal framework and revenue collection ($R = 0.684$; $R^2 = 0.614$; $\beta = 0.308$, $p < 0.001$). They found that improved tax revenue collection can be achieved by better legislation, administrative structures and enforcement. However, the study was restricted to one county and took a broad view of the legal framework instead of looking at legislative and regulatory reforms over a long time series at the national level. This study aims to bridge this gap by examining the relationship between tax legislation and regulation reforms and tax revenue collection in Kenya for a period of 31 years from FY 1994/95 to FY 2024/25.

Gross Domestic Product and Tax Revenue Collection

The gross domestic product (GDP) is an important determinant of tax revenue collection. Economic growth usually expands income, consumption, investment and business activity, which increases the potential tax base. According to Hill et al (2022), sustained economic growth generates more opportunities for domestic revenue mobilization as taxable incomes, transactions and business profits increase. This relationship is supported by empirical studies. Kihoria et al. (2025) found a statistically significant positive effect of GDP on tax revenue performance using Kenyan time-series data (2014–2024) attributing it to the growth of economic sectors leading to the expansion of the tax base. Similarly, Cornevin et al. (2024) found a significant positive long-run relationship between economic growth and tax revenue using panel data of 172 countries. These results suggest that changing economic activity can affect the ability of governments to mobilize tax revenue. GDP is thus an important economic variable to consider when analyzing the impact of tax policy reforms on revenue collection. These results indicate that variations in economic activity may independently affect the collection of tax revenues. Thus, GDP is included in the current study as a control variable to control the effect of economic growth in examining the relationship between tax rate reforms, tax legislation and regulation reforms and tax revenue collection in Kenya.

CONCEPTUAL FRAMEWORK

The conceptual framework of the study examines the relationship between tax rate reforms and tax legislation and regulation reforms as independent variable and tax revenue collection as dependent variable, while Gross Domestic Product (GDP) is included as a control variable to account for the influence of economic growth on tax revenue collection.

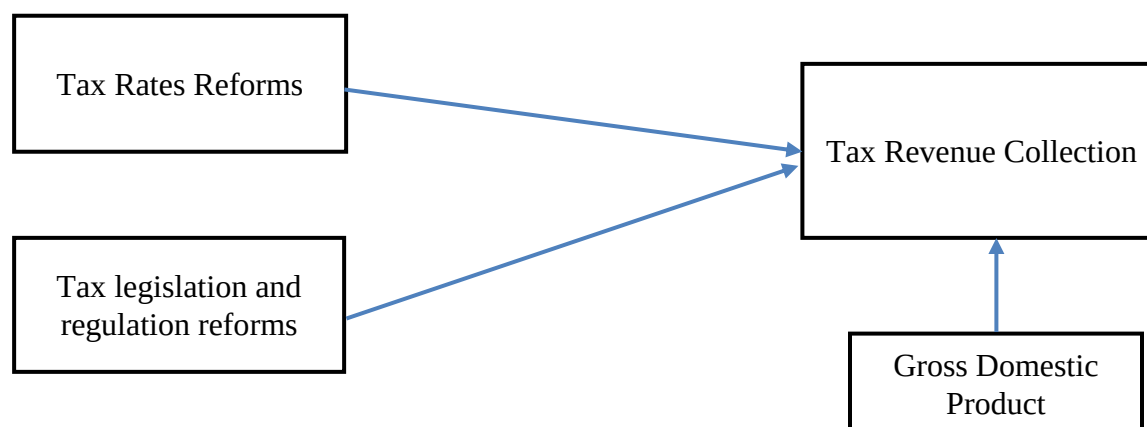


Figure 1. Conceptual Framework

The study tested the following hypothesis:

Ho₁: There is no significant effect of tax rates reforms on tax revenue collection in Kenya.

Ho₂: There is no significant effect of tax legislation and regulation reforms on tax revenue collection in Kenya.

METHODOLOGY

Research Design and Population

The study adopted quantitative longitudinal research design using time-series data. The target population studied consisted of all the annual observations relating to tax rate reforms, tax legislation and regulation reforms, gross domestic product (GDP), and tax revenue collection reported by the Kenya Revenue Authority (KRA), Kenya National Bureau of Statistics (KNBS) and the National Treasury during the financial years 1994/95 to 2024/25. The study used census sampling, where all eligible annual observations over the specified period were included. Census is posited as collecting and analyzing data from every possible case in a population (Saunders, Lewis, & Thornhill, 2019).

The operationalization, measurements, and abbreviations of the study variables are presented in Table 1.

Table 1: Variable Operationalization and Measurement

Variable	Variable	Formula	Expected Relationship
Tax rate reforms	TRR	Constructed content analysis index based on the annual reports.	Positive
Tax legislation and regulation reforms	TLRR	Constructed content analysis index based on the annual reports.	Positive
TRC	LnTRC	Natural log of Actual tax revenue in each specific year	Positive
GDP	Ln GDP	Natural logarithm of annual GDP for each year of the study period.	Positive

Econometric Model

The direct-effects model was specified as:

$$TRC_t = \beta_0 + \beta_1 GDP_t + \beta_2 TRR_t + \beta_3 TLRR_t + \varepsilon_t$$

Where,

TRC_t = Tax revenue collection in year t

GDP_t = Gross Domestic Product in year t

TRR_t = Tax Rate Reform Index

$TLRR_t$ = Tax Legislation and Regulatory Reform Index

β_0 = Constant term

β_1 – β_3 = Regression coefficients

ε_t = Error term

The Data

The study relied exclusively on secondary data obtained from the Kenya Revenue Authority (KRA), the Kenya National Bureau of Statistics (KNBS), and the National Treasury. These sources provided the relevant historical data required to measure the study variables over the study period. Data was collected using a document analysis checklist developed by the researcher to systematically review, extract, and record relevant information. The data obtained were entered, coded, cleaned, and analyzed using quantitative techniques. Data analysis was performed using Stata Version 13 and comprised both descriptive and inferential statistical analysis to test the formulated hypotheses.

RESULTS

Descriptive Statistics

The descriptive results show the mean, minimum, and maximum values and standard deviation of the research variables and data for the period 1995-2025.

Table 2: Descriptive Statistics

Variables	Obs	Min	Max	Mean	Std. Dev.
TRC	31	4.000	10.560	7.530	1.607
GDP	31	1.570	3.590	2.687	0.498
TRR	31	0.190	1.000	0.556	0.196
TLR	31	0.154	0.991	0.630	0.212

TRC: Tax Revenue Collection, **GDP:** Gross Domestic Product,
TRR: Tax Rates Reforms, **TLR:** Tax legislation and regulation reforms.

The descriptive results show that Tax revenue collection had a mean of 7.530 (minimum = 4.00, maximum = 10.560; standard deviation = 1.607), reflecting a relatively high level of revenue collection by the Kenya Revenue Authority, the minimum value of 4.000 and maximum value of 10.560 demonstrate considerable variation in tax revenue collection over the study period. The mean of Tax Rate Reforms was 0.556 (minimum = 0.190, maximum = 1.000, standard deviation = 0.196), indicating that tax rate reforms were implemented at a moderate level during the study period, suggesting a moderate degree of attention to tax rate adjustments within Kenya's tax policy framework. The mean of Tax Legislation and Regulation Reforms was 0.630 (minimum = 0.154, maximum = 0.991, standard deviation = 0.212) The mean value indicates that tax legislation and regulatory reforms were implemented at a moderately high level during the study period, suggesting considerable emphasis on strengthening the legal and regulatory framework governing taxation, including instruments such as the Tax Act, tax laws, and tax amendments. For the control variable, gross domestic product (GDP), the mean value was 2.687 (minimum= 1.570, maximum = 3.590; standard deviation= 0.498), This indicates that GDP exhibited a moderate average level over the study period with noticeable variation in economic output over the study period, reflecting differences in economic performance across the years.

Correlation Analysis

In this study, Pearson's correlation coefficient was employed to assess the strength and direction of the linear relationships among the study variables.

Table 3: Pearson Correlation Coefficients

	TRC	GDP	TRR	TRL
TRC	1.000			
GDP	0.3999*	1.000		
TRR	0.6290*	0.0345	1.000	
TLRR	0.5465*	0.2350	0.1574	1.000

TRC: Tax Revenue Collection, **GDP:** Gross Domestic Product, **TRR:** Tax Rates Reforms,

TLRR: Tax legislation and regulation reforms.

* Correlation is significant at the 0.05 level (2-tailed). Note: *p<0.05

Table 3 shows that gross domestic product (0.3999), tax legislation and regulation reforms (0.5465) have a moderate and significantly positive relationship with tax revenue collections, while tax rate reform (0.6290) has a strong and significant positive correlation with tax revenue collection.

Regression Analysis

Table 4: Regression Results

Source	SS	df	MS	Number of obs = 31		
				F(3, 27) = 12.45		
Model	44.9773572	3	14.9924524	Prob > F = 0.0000		
Residual	32.5091807	27	1.20404373	R-squared = 0.5805		
				Adj R-squared = 0.5338		
Total	77.4865379	30	2.5828846	Root MSE = 1.0973		
	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
GDP	.5250164	.2068492	2.54	0.017	.100597	.9494358
TRR	4.181355	1.154599	3.62	0.001	1.812313	6.550396
TLRR	1.792927	1.095706	1.64	0.003	2.4552762	4.041131
_cons	4.075825	.7193267	5.67	0.000	2.599888	5.551761

TRC: Tax Revenue Collection, **GDP:** Gross Domestic Product, **TRR:** Tax Rates Reforms,

TLRR: Tax legislation and regulation reforms.

The regression results presented in Table 4 show that the overall model was statistically significant ($p < 0.005$), indicating that the explanatory variables jointly provide a statistically significant explanation of variations in tax revenue collection. The model accounted for 58.05% of the variation in tax revenue collection ($R^2 = 0.5805$), demonstrating substantial explanatory

power, while the remaining 41.95% was attributable to other factors not included in the model. In addition, GDP exhibited a positive and statistically significant effect on tax revenue collection ($\beta = 0.525$, $p < 0.05$).

DISCUSSION

Tax Rate Reforms and Tax Revenue Collection

Tax rate reforms had a positive and significant relationship with tax revenue collection in Kenya ($\beta = 4.181355$, $p < 0.05$). The result indicates that a unit increase in the tax rate reform measure was associated with an estimated 4.181355 unit increase in tax revenue collection, holding the other variables constant. The positive coefficient implies that changes in the tax rate can be associated with better revenue collection if they are well designed and well implemented by the Kenya Revenue Authority (KRA). This is because well-designed tax rate reforms may encourage compliance, enhance the efficiency of tax administration, and improve the amount of economic activity.

This finding is consistent with Kiara and Nekesa (2023) who found a positive and statistically significant effect of tax rate reforms on tax revenue collection. Their study connected better revenue collection with changes in tax policy design and implementation that enhances taxpayer compliance and broaden the tax base. Also, Mansour and Zolt (2022) claim that tax-rate changes can improve revenue collection if properly designed, by improving the tax system design, compliance incentives, and reducing opportunities for tax evasion and avoidance. The consistency of these studies with the current results implies that the link between tax rate reforms and tax revenue collection may depend significantly on how rate changes are designed, administered and responded to by taxpayers. The finding therefore suggests that tax rate reforms are an important element of the efforts to improve tax revenue collection in the Kenyan context.

Tax Legislation and Regulation Reforms and Tax Revenue Collection

Reforms in tax legislation and regulation had a positive and statistically significant relationship with tax revenue collection ($\beta = 1.792927$, $p < 0.05$). The result indicates that if such reforms are implemented by a unit, then tax revenue collection will increase by 1.792927 units. Thus, the null hypothesis was rejected meaning that improvements in tax laws, regulations and amendment frameworks are associated with improved revenue collection. The result confirms that of Fedoryshyna and Aleskerova (2026), Bonayah and Rono (2025) and Babalola et al. (2021) who also argue that effective legal and regulatory structures improve the compliance of

taxpayers, enforcement and revenue administration which encourages better collection of tax revenue.

GDP and Tax Revenue Collection

GDP was positively and significantly associated with the collection of tax revenue ($\beta = 0.5250164$, $p < 0.05$). With all other variables held constant, a unit change in GDP was associated with an estimated increase in tax revenue collection of 0.525 units. The result indicates that the level of economic activity is relevant to revenue performance. Economic expansion can lead to higher output, household and business incomes, consumption, investment and the volume of taxable transactions. This gives the government a bigger base from which to collect taxes.

This finding is consistent with the work of Anastasiou et al. (2024) who found a positive and statistically significant relationship between GDP and tax revenue collection. Dahal (2020) also found a strong relationship between tax revenue and GDP, which points out the importance of economic output in the government's capacity to collect revenue. The consistency of the results of the present study with these earlier findings suggests that revenue collection is affected not only by changes in tax policy, but also by developments in the wider economy. For Kenya, therefore, sustained economic activity may provide a wider base for revenue mobilization, while periods of weaker economic activity may constrain tax revenue growth. The positive and significant GDP coefficient also confirms its inclusion as a control variable in the study of the relationship between tax rate reforms, tax legislation and regulation reforms and tax revenue collection.

CONCLUSION

The study concluded that tax revenue collection in Kenya is highly related to tax rate reforms, tax legislation and regulation reforms and economic activity measured by GDP. Tax rate reforms have a positive and significant impact on tax revenue collection. This means that changes in the rates of taxes are associated with changes in tax revenue collection. The finding emphasizes the importance of designing tax rates that will facilitate revenue collection, sustain the tax base and promote taxpayer compliance.

The implementation of tax legislation and regulation reforms showed a positive and statistically significant correlation with the collection of tax revenues. This finding implies that revenue collection is shaped not only by the tax rates used but also by the legal and regulatory conditions managing taxation. Predictable, clear, enforceable and consistent, tax laws can provide greater assurance to taxpayers and support efficient tax compliance and administration.

GDP also showed a positive and significant relationship to tax revenue collection. The finding demonstrates the importance of economic activity in domestic revenue mobilization. When economic activity increases it boosts incomes output, investment, consumption, and business activity and therefore tax base is broadened. In general, the study results indicate that tax revenue collection in Kenya is associated with the design of tax system implementation of tax reforms, and the level of economic activity in the country.

POLICY AND PRACTICAL IMPLICATIONS

The findings of this study suggest that policymakers should prioritize strengthening tax rate design, tax legislation and regulation, as they significantly enhance tax revenue collection. Tax rate reforms should be carefully structured to balance revenue generation with taxpayer compliance and economic growth, by ensuring that tax rates do not discourage investment, production, and voluntary compliance. Similarly, governments should continuously review and update tax legislation and regulatory frameworks to eliminate loopholes, improve clarity, reduce compliance costs, and enhance the effectiveness of tax administration.

The positive effect of tax legislation and regulation reforms also suggests that managers should strengthen legal and administrative frameworks that support tax compliance and enforcement. This requires regular review of tax laws, simplification of tax procedures, elimination of ambiguities in tax regulations, and enhancement of enforcement mechanisms. Revenue managers should also focus on improving taxpayer education and communication to ensure that taxpayers clearly understand their obligations and rights under the tax system. A transparent and predictable regulatory environment can enhance taxpayer confidence and improve compliance levels.

Tax reforms should not be judged independently on its immediate impact on tax revenue but Implications on tax-payer compliance, administrative efficiency and long-term viability of the tax base should also be considered. Improved coordination among policy makers, tax administrators and taxpayers could contribute toward achieving a tax system that is clearer, more predictable and better able to sustain domestic revenue collection over time.

LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

The study is constrained by the available secondary annual time-series data for 31 financial years (1994/95-2024/25), which provide a relatively small number of observations for statistical analysis. Moreover, the focus on Kenya as a single-country context may restrict the extent to which the results can be generalized to countries with different economic structures,

tax systems and institutional settings. Future studies could overcome these limitations by using quarterly or monthly data where possible to give more observations and to capture shorter term changes in tax reforms and tax revenue collection. Comparative studies of several developing and developed economies could also provide evidence on whether the relationships identified in Kenya are consistent across different tax and institutional settings.

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