Effect Of Tax Fairness On SMEs Voluntary Tax Compliance In Uganda

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Abstract

In a bid to address the notion of sustainable development by both developed and developing nations' they ought to maximize tax collections if they are to be self-reliant. However, it is reported that tax evasion and avoidance is a major challenge for tax revenue collection by underdeveloped countries attributed to unfair taxes. Therefore, the study sought to examine the effect of tax fairness on SMEs tax compliance. The meta-analysis methodology employed in this study involves the systematic identification, selection, and coding of relevant literature using predefined criteria. The findings revealed that there is significant effect of tax equity, tax simplicity and tax transparence on SMEs tax compliance. To this note, Policymakers are encouraged to focus on strategies that enhance tax education, promote trust in government institutions, and ensure that the tax system is perceived as fair by SMEs.

Key Terms: Taxation, Tax Fairness, Tax Equity, Tax Simplicity, Tax Transparency, Voluntary Ax Compliance

Introduction

Tax fairness is a crucial concept in taxation, particularly for small and medium-sized enterprises (SMEs), as it influences their willingness to comply with tax regulations. Tax fairness encompasses both the equity and the transparency of the tax system, ensuring that tax burdens are distributed justly among all taxpayers, including SMEs. It is a cornerstone of modern fiscal policy,

ensuring that the burden of taxation is distributed equitably among different segments of society. For Small and Medium-sized Enterprises (SMEs), tax fairness is not only a matter of economic efficiency but also a crucial factor in fostering a level playing field in the business environment. SMEs, which constitute the backbone of many economies, often face unique challenges in meeting tax compliance requirements. These challenges include limited financial and administrative resources, complex tax regulations, and the potential for disproportionate scrutiny from tax authorities.

The concept of tax equity for SMEs encompasses several key dimensions i.e. horizontal equity, where businesses of similar sizes and incomes are taxed at similar rates; vertical equity, which ensures that larger, more profitable entities contribute a fairer share; and procedural fairness, which relates to the simplicity and transparency of the tax system. Addressing these aspects not only promotes compliance but also enhances the trust of SMEs in the tax system, thereby fostering voluntary compliance. In this context, it is imperative to explore the relationship between tax fairness and SMEs' tax compliance. Understanding this dynamic can inform policymakers and tax authorities in designing tax systems that are not only fair but also conducive to the growth and sustainability of SMEs. This introduction sets the stage for a comprehensive discussion on how tax fairness principles can be applied to improve tax compliance among SMEs, ultimately contributing to a more equitable and efficient tax system.

Objectives Of The Study

General Objective

To analyze the effect of tax Fairness on SME's tax compliance in Uganda.

Specific Objectives

  i.   To analyze the effect of tax Equity on SME's tax compliance in Uganda.
 ii.   To analyze the effect of tax simplicity on SME's tax compliance in Uganda.
iii.   To analyze the effect Tax Transparency on SME's tax compliance in Uganda.

Research Questions

  i.   Is there a positive effect of tax equity on SME's tax compliance in Uganda?
 ii.   Is there a positive effect of Tax simplicity on SME's tax compliance in Uganda?
iii.   Is there a positive effect of Tax Transparency on SME's tax compliance in Uganda?

Literature Review

A study by Gashahun and Girmay (2020) emphasizes that when SMEs perceive the tax system as equitable, they are more likely to comply with tax obligations. This perception of fairness can reduce the perceived burden and encourage voluntary compliance. The authors argue that tax equity can enhance trust in the tax authorities, making compliance a norm rather than an obligation. Similarly, research conducted by Walugembe and Ssemogerere (2021) focuses on the relationship between tax fairness and SME compliance in Uganda. Their findings indicate that SMEs' compliance improves significantly when tax policies are perceived as fair and just. The study suggests that simplifying tax regulations and ensuring transparency can mitigate the negative impacts of complex tax systems on SMEs. In the same vein, Nkonge and Kidane (2022) examine the role of tax equity in promoting compliance among SMEs in Kampala. They found that SMEs with a higher perception of tax fairness exhibited better compliance rates. The study also notes that equitable tax policies can reduce the compliance costs for SMEs, which are often disproportionate compared to larger enterprises. Moreover, a comprehensive analysis by Kayondo and Kato (2023) on the tax compliance behavior of Ugandan SMEs reveals that perceived tax equity positively influences their willingness to comply. The authors to this study suggest that equitable tax policies can level the playing field, making it easier for SMEs to fulfill their tax obligations without feeling overburdened.

Olaoye et al., 2017 defines Tax simplicity as the ease with which taxpayers can understand and comply with tax laws and regulations. A simple tax system minimizes the administrative burden on taxpayers and reduces compliance costs, thereby enhancing voluntary compliance. Key aspects of tax simplicity include straightforward tax codes, clear guidelines, easy filing processes, and accessible support services.

Nakibinge (2020) found that SMEs are more likely to comply with tax regulations when the tax system is perceived as simple and transparent. Similarly, Kiiza and Katende (2019) highlighted that reducing the complexity of tax forms and providing better support services can significantly improve tax compliance rates among SMEs. To add on, Olusegun, (2021), tax system complexity among other factors is important determinants of tax compliance behavior, how simple or complex a tax is greatly encourages or discourages tax compliance behavior. Jaggarwal, (2022) has it that

the tax simplicity significantly enhances tax compliance among SMEs. By reducing the administrative burden and making tax information more accessible, SMEs are more likely to fulfill their tax obligations voluntarily. In this regard, policymakers who focuses on creating a tax environment that is conducive to compliance, ultimately benefits both the government and the SME sector. In the spirit, Bhalla, (2022) argues that the complexity of the tax system consequently and usually results in unintentional noncompliance as some taxpayers may not have the necessary resources for the external tax professionals for the service.

Mugarura (2022) heir highlights that increased transparency in tax regulations and processes positively influences SME compliance. He added that when SMEs have access to clear and comprehensive tax information, their ability to comply voluntarily improves, driven by reduced ambiguity and better understanding of their tax obligations. To add to that, (Kaberuka, 2022) contend that transparent tax policies that are consistently applied and well-communicated enhance trust in tax authorities. This trust is crucial for voluntary compliance, as SMEs are more likely to fulfill their tax obligations when they perceive the system as fair and transparent. Furthermore Tweheyo, (2022) equally conclude that transparency in tax processes reduces compliance costs for SMEs by minimizing the need for extensive tax advisory services. When tax obligations are clear, SMEs can better allocate their resources towards productive activities rather than navigating complex tax requirements. This streamlined process not only enhances compliance but also promotes SME growth and sustainability.

Methodology

Using search terms such as SMEs, Tax Perceptions, Tax Compliance, Tax equity, Tax simplicity, Tax transparence etc., a qualitative methodology was chosen to guide in locating relevant literature for this study by looking through databases and reference lists. The information and conclusions presented in this study are the results of a meta-analysis of the literature obtained from secondary sources specifically publications. These key terms were searched for in the paper as one of the criteria for selecting published content for review, typically in the theoretical explanations, the study findings, as well as the conclusions and discussion. The study implored inclusion-exclusion criteria and only reviewed publications about SMEs specifically those that were published in English and not any other language. It also excluded case reports, reviews and editorials and those published as conference abstracts, dissertations, or those without full-text availability. This was

done to ensure that the studies included in the meta-analysis are relevant, methodologically sound, and contribute meaningfully to the synthesis of evidence on the research questions. This evaluation, which also includes the authors' opinions and a quick summary of the studies and reviews related to tax perception on SMEs Tax compliance, is not intended to be exhaustive or abstract.

Findings And Discussions

As for the effects of tax equity on tax compliance among SMEs, it was revealed that High tax inequality highly contribute significantly to tax non-compliance among SMEs. Excessive tax burdens can lead to reduced profitability and financial strain on businesses, making it challenging for SMEs to meet their tax obligations. Individuals are more likely to comply with tax laws if they perceive the tax system as fair. This is not in agreement with the research carried out by (Alkhatib et al. 2019; Ariyanto et al. 2020; Jemberie 2020; and Sikayu et al. 2022) who all argue that tax fairness has a significant negative association with tax compliance. On the other hand, (Musimenta et al, 2017) found a strong positive relationship between tax system fairness and compliance behavior among Ugandan taxpayers. This was in line with (Nkundabanyanga, Muhwezi, Akankunda, Nalukenge, 2017) who did similar research and the findings revealed a significant impact between perceived tax equity and SMEs tax compliance in Uganda. Overall, promoting tax equity can lead to improved voluntary tax compliance rates among SMEs. Therefore, Policymakers are encouraged to focus on strategies that enhance tax education, promote trust in government institutions, and ensure that the tax system is perceived as fair by SMEs. These efforts can help improve compliance rates and support revenue mobilization.

The study also found out that tax simplicity has a positive bearing on tax compliance among SMEs. Complexities in tax structures ultimately has a greater impact on SMEs tax compliance (Shiv Jaggarwal, 2022). This was re-echoed in the research by (Onyonye and Nonso, 2022) in his research about small and medium-sized businesses' tax compliance and complexity in Bayelsa State, Nigeria. This made revelations that tax simplicity/complexity had a significant effect on tax compliance. When the system of taxation becomes more complex, then the cost of complying also becomes high as it requires taxpayers to obtain extra training as well as seeking external professional advice in order to comply, they added. Therefore, simplifying these procedures could facilitate compliance and reduce administrative burdens for SMEs. Therefore, simpler and more

transparent tax system can promote compliance among SMEs. Father more, (Aijaz, 2022) argues that the complexity of the tax system consequently and usually results into unintentional noncompliance because some taxpayers may find it hard sourcing the services of the external tax professionals given that it is not a free service. Therefore, in order to achieve the high level of tax compliance it is mandatory that tax regulations should be simple as much as possible. Otherwise, complexities in tax structures ultimately has a greater impact on SMEs tax compliance. Clear and straightforward tax requirements make it easier for businesses to understand and meet their obligations, leading to higher compliance rates. This is because it can lead to errors in tax reporting and compliance. To this note, SMEs may struggle to understand and interpret complex tax laws, increasing the likelihood of unintentional non-compliance. Therefore, Policymakers may consider simplifying tax laws, streamlining filing procedures, and providing guidance to SMEs to enhance tax simplicity and promote compliance. By reducing the complexity of the tax system, authorities can support SMEs in meeting their tax responsibilities effectively.

Additionally, a transparent tax system significantly influences voluntary tax compliance by fostering trust, understanding, and a sense of fairness among taxpayers. The research conducted by Al-Maghrebi (2022) made revelations that tax system which ensure that tax laws, regulations, and procedures are written in clear, simple language that is easy to understand satisfy the principle of transparence. More to that, tax payers feel that the tax system is transparent if it provides detailed guidelines and resources explaining how taxes are calculated, what is deductible, and how to file returns (Chindengwike & Kira, 2021). In this was they become more tax compliant. More still, voluntary tax compliance is registered where the tax system uses various communication channels such as websites, social media, and community outreach programs to disseminate tax information as it is perceived as transparent (Rodríguez, 2022). To that note, (Malik, 2020) advises that tax authorities should keep taxpayers informed about changes in tax laws, rates, and policies through regular updates and public announcements and also establish channels for taxpayers to ask questions, provide feedback, and receive prompt responses from tax authorities in a bid to improve voluntary tax compliance. Mangoting etal, (2019) argued that the system that applies tax laws uniformly and avoid all taxpayers, ensuring no preferential treatment or bias are most likely to register high compliance rates. More so if they implement a transparent and accessible system for resolving tax disputes fairly and efficiently. They added. Furthermore, voluntary compliance is

also registered if the tax system conducts audits and inspections in a transparent manner, clearly explaining the process and criteria used (Okwara, 2020).

Therefore, policy makers are urged to develop user-friendly online portals for filing tax returns, making payments, and accessing tax-related information and utilize digital tools to streamline tax administration, reduce paperwork, and increase efficiency which in turn will increase voluntary tax compliance. In addition, they should offer educational programs and workshops to help taxpayers understand their tax obligations and rights by showing them how their taxes are being used. This may involve providing detailed reports on government spending and public projects. More to that, they should involve stakeholders, including businesses and citizens, in the development and revision of tax policies and work with tax professionals, such as accountants and tax advisors, to ensure they are well-informed and can assist their clients effectively. More still, they should implement strong measures to prevent and combat corruption within tax authorities. This can be done through ensuring that tax officials are held accountable for their actions and that there are consequences for misconduct.

Conclusion

Tax perceptions, particularly regarding the fairness of the tax system, can significantly influence SMEs' compliance behavior. If SMEs perceive the tax system as fair and equitable, they are more likely to comply voluntarily with tax regulations. In addition, trust in government institutions and tax authorities can impact SMEs' willingness to comply with tax laws. This is in line with Social Exchange Theory which suggests that individuals engage in behaviors, such as tax compliance, based on a rational calculation of costs and benefits. Therefore, higher levels of trust are associated with greater compliance, as SMEs are more likely to fulfill their tax obligations when they trust that tax revenues will be used effectively. Therefore, by providing clear, accessible, and consistent tax information, Uganda can improve compliance rates among SMEs, foster trust in tax authorities, and support economic growth. Ensuring transparency in tax administration not only simplifies compliance processes but also builds a fair and predictable tax environment conducive to the sustainable development of SMEs. In reducing compliance costs, creating a level playing field, and increasing transparency, tax authorities can foster a more compliant and supportive environment for SMEs. This approach not only enhances tax revenue but also supports the growth and sustainability of the SME sector, contributing to overall economic development.

RECOMMENDATIONS

i. Policy makers are therefore encouraged to implement progressive tax rates that are fair and proportional to the income levels of SMEs. Also provide tax incentives and reliefs specifically targeted at SMEs to reduce their financial burden and ensure that tax laws are enforced uniformly across all businesses, preventing any perception of favoritism or bias.

ii. Tax authorities should simplify tax filing procedures and documentation requirements to make them less cumbersome for SMEs. This can be done through providing clear and concise guidelines on tax regulations, obligations, and processes to help SMEs understand their responsibilities. Develop user-friendly digital tools and platforms that facilitate easier tax filing, payment, and record-keeping for SMEs.

iii. Also ensure that all tax-related information, including changes in tax laws and regulations, is communicated transparently and promptly to SMEs. And make tax-related information easily accessible through various channels, such as official websites, mobile apps, and helpdesks. Provide regular updates and explanations on how tax revenues are utilized, reinforcing the connection between tax payments and public services.

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