

**ASSESSING THE PUBLIC AWARENESS AND UNDERSTANDING OF EFRIS IN
MUKONO CENTRAL DIVISION MUKONO MUNICIPALITY**

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DECLARATION

I, Charles Ssuuna, declare that this research proposal has never been presented in any other University or institution of higher learning for any academic reward.

Signature: 

Date: 27/08/2024

APPROVAL

This is to certify that this proposal is submitted with my approval as a supervisor


.....

Mr. Francis Acaye


.....

Date

DEDICATION

This work is dedicated to my beloved Mom **Mrs. Maggie Jeruzel Potter** and my mentor as well as my research supervisor **Mr. Francis Acaye**, for their moral, spiritual and financial support that they rendered to me at all stages of my studies. Your support and care gave me a positive transformation in life and may the almighty God bless you abundantly.

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I also wish to acknowledge the support rendered to me by the respondents from Mukono central division during data collection.

LIST OF ABBREVIATIONS AND ACRONYMS

URA	Uganda Revenue Authority
EFRIS	Electronic Fiscal Receipting and Invoicing Solution
VAT	Value Added Tax
KAA	Kampala Associated Advocates
RADEX	Regional Authorities Digital Data Exchange system
E-tax	electronic tax
GDP	Gross Domestic Product
MNCs	Multinational Cooperation's
SME	Small and Medium Enterprises
CVI	Content Validity Index
UGT	Uses and Gratification Theory

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ABSTRACT

The study assessed the public awareness and understanding of EFRIS in Mukono central division, Mukono municipality. The study was guided by the following objectives: to explore the level of public awareness and understanding of the EFRIS system, to assess the effectiveness of the media in educating citizens about the benefits and usage of EFRIS and to identify the challenges faced by tax payers in using EFRIS in Mukono central division, Mukono municipality. This study used a descriptive survey approach in order to collect data on variables in several frameworks at the same time. The study revealed that the public awareness and understanding of EFRIS Tax system at Mukono central division was moderate. There were mixed perception and varied observations regarding the effectiveness of media in educating the tax payers in Mukono central division and intermittent power supply and Internet outages were the major challenges to adoption and effective implementation of EFRIS by the tax payers / public. It was concluded that public awareness of EFRIS in Mukono central division is relatively moderate. It was therefore recommended that in order to enhance public awareness URA management should ensure that there is country wide sensitization of the public on usage of various e-tax applications in order to enhance tax compliance.

CHAPTER ONE; INTRODUCTION

1.0 Introduction

This study will assess the public awareness and understanding of EFRIS in Mukono central division, Mukono municipality in Uganda. This chapter presents the back ground to the study which comprises of; statement of the problem, purpose of the study, objectives, research questions, theoretical framework, Significance, justification and scope of the study.

1.1 Background

Uganda's main tax objective has been to mobilize domestic revenue as a way of providing essential public services and reducing foreign aid dependence (Bahiigwa, 2004). However, despite the sustained growth of the economy, tax revenue in Uganda as a percentage of Gross Domestic Product (GDP) has stagnated at less than 14 per cent over the last decade. URA has tried to transform its processes, data systems and its staff towards corporate excellence. Some of the recent reforms include: interfacing and sharing of information with other revenue authorities in the region using the Regional Authorities Digital Data Exchange system (RADEX); implementation of Integrated Tax Administration System (e-tax) that provides online services to the taxpayer on a 24-hour basis; enabling taxpayers to lodge their applications online through the web portal (www.ura.go.ug); and rolling out of full-time, day-and-night operations at the main border points of Malaba, Busia and Katuna as well as Entebbe International Airport(URA 2014).

According to Jellema et al (2016) Revenue Mobilization at national level is faced by the following bottlenecks: fast-growing informal sector which accounts for 43.1 per cent of the country's GDP; ineffective implementation of tax policies; wide range of tax incentives and exemptions; tax avoidance mainly by the multinational corporations (MNCs); taxation regime that is not clearly understood by most tax payers; and high levels of corruption which lead to revenue leakages.

The Tax Procedures Code (Amendment) Act, 2018 introduced EFRIS to Uganda, requiring taxpayers to use electronic fiscal devices authenticated by URA, linked to the URA's centralized invoicing and receipting system, or to submit an electronic invoice or e-receipt. A new Section 73B was added to enforce compliance, and it penalizes any designated taxpayer who violates the law. For all taxpayers who have registered for VAT, using EFRIS is required. In response to a strike by Ugandan traders, the government has instructed the Uganda Revenue Authority (URA) to halt the fines levied against taxpayers for failing to adopt the Electronic Fiscal Receipting and Invoicing Solution (EFRIS) and is exploring the possibility of waiving the fines. The Electronic Fiscal Receipt and Invoicing Solution (EFRIS) enables the electronic issuance of invoices and receipts, guaranteeing timely URA portal reflection and recording. The URA's real-time link with tax payers makes transaction monitoring easy (URA report 2022). The goal of EFRIS, according to URA annual report 2023, is to enhance company efficiency, lower compliance costs, decrease tax administration shortfalls, and promote compliance efficiency through better record keeping among taxpayers. Despite the significant role of EFRIS in achieving excellent tax compliance and efficiency, it has not yet received considerable attention from the general public. This therefore, calls for a

study to assess public awareness and understanding of EFRIS in Mukono central division, Mukono municipality.

1.2 Problem statement

People active role in supporting national development is indispensable, particularly the taxpayer. People as taxpayers would help provide a contribution to the state in taxes. Compliance is very important Because the tax compliance determines state revenues. If the taxpayer does not comply with the existing tax laws, the impact is very big for the Ugandan economy. In Uganda EFRIS was introduced under the Tax Procedures Code (Amendment) Act, 2018 which mandates a taxpayer to issue an e-invoice or e-receipt or to employ an electronic fiscal device linked to the URA's centralized invoicing and receipting system or a device authenticated by URA. Despite the benefits associated with EFRIS public awareness and understanding seems to be limited. This study therefore, shall investigate the public awareness and understanding of EFRIS in Mukono central division, Mukono municipality.

1.3 PURPOSE OF THE STUDY

The study sought to assess the public awareness and understanding of EFRIS in Mukono central division, Mukono municipality

1.4 Objectives

- i) To explore the level of public awareness and understanding of the EFRIS system in Mukono central division, Mukono municipality
- ii) To assess the effectiveness of the media in educating citizens about the benefits and usage of EFRIS in Mukono central division, Mukono municipality

iii) To identify the challenges faced by tax payers in using EFRIS in Mukono central division, Mukono municipality

1.5 RESEARCH QUESTIONS

1) What is the level of public awareness and understanding of the EFRIS system in Mukono central division, Mukono municipality?

ii) How the effective are the campaign in educating citizens about the benefits and usage of EFRIS in Mukono central division, Mukono municipality?

iii) What are some of the challenges faced by tax payers in using EFRIS in Mukono central division, Mukono municipality?

1.6 SCOPE OF THE STUDY

The scope of the study is presented in three subthemes as shown below;

1.6.1 Geographical scope

The study was conducted at Mukono central division in Mukono municipality.

1.6 .2 Content scope

The content of this study was limited to exploring the level of public awareness and understanding of the EFRIS system, assessing the effectiveness of the campaign in educating citizens about the benefits and usage of EFRIS and identifying the communication channels used for disseminating information on EFRIS in Mukono central division, Mukono municipality.

1.6 .3 Time scope

The study focused mainly on the years of 2019 -2023 because this was the period tax payers raised many taxations complains to the government in Uganda

1.7 Theoretical framework

The study employed the Uses and Gratification Theory (UGT) as its theoretical framework. UGT is a popular approach to understand mass communication. This theory places more focus on the audience, instead of the actual message itself by asking what people do with media rather than what media does to people (Leung and Wei, 2000). The UGT states that the audience selects media based on personal needs and knows which media can satisfy their needs. In other words, whether an audience uses a medium is determined by the latter's usefulness in providing information and is influenced by the audience's motives. This theory assumes that the audience are not passive but instead they implement an active role in interpreting and integrating media into their own lives. In order to study the way members of the society interact with news distributed on media, this theory provided a sufficient theoretical framework to understand assessment of the public awareness and understanding of EFRIS in Mukono central division, Mukono municipality.

1.8 Justification

People's active role in supporting national development is indispensable, particularly the taxpayers. Therefore, People as taxpayers would help provide a contribution to the state in taxes. Therefore, limited public awareness and understating of the tax systems shall jeopardize economic development.

1.9 Significance of the study

The study shall identify the gaps in current knowledge, which could be used as inspiration for future research.

This research shall add to the existing literature on public awareness and understanding of taxation systems.

The study outcomes will help tax authorities in devising strategies for analyzing and managing tax payers and controlling the behavior of tax payers.

It will also help tax administrators in making policies related to engaging tax payers through effective communication.

CHAPTER TWO LITERATURE REVIEW

2.0 Introduction

This chapter focuses on review of relevant literature according to the study objectives. Areas addressed in the literature include; the level of public awareness and understanding of the electronic tax system, the effectiveness of the campaign in educating citizens about the benefits and usage of EFRIS and the challenges faced by the public in using EFRIS in Mukono central division.

2.1 The level of public awareness and understanding of the electronic tax system /EFRIS

Tax awareness is one of the key elements influencing tax compliance, according to prior research in the literature (Lisa & Zanaria & Lestari, 2020). For example, Wicaksono and Lestari (2017) found that the attitude of taxpayers has a major impact on their tax compliance. The scholars investigated attitude of tax payers however, this study shall focus on public awareness of electronic filling of returns by tax returns in Mukono central division. According to Sanusi et al. (2021), this research supports the idea that tax awareness education at a young age is essential to preventing future non-compliance among the tax payers. The current study will consider tax awareness by those already engaged in business and those who may wish to venture into business in Mukono central division.

A study conducted by the Organization for Economic Co-operation and Development (OECD) found that tax literacy and awareness are the main factors that influence a nation's tax culture, as people become aware of the effects of paying taxes and not

paying them on day-to-day activities (OECD, 2021a). Considering the significance of tax awareness for tax compliance, this study shall look into the aspects that affect tax awareness in Mukono central division in order to enhance tax compliance behavior among the tax payers in Mukono central division.

Tutik and Monot (2021) examined the impact of taxpayers' attitude, awareness, and understanding of taxes on the compliant taxpayers in KPP Pratama Boyolali. This study used convenience sampling as one of its methods. Data were gathered from KPP Pratama Boyolali through the distribution of primary data questionnaires as well as secondary data sources. Research findings indicated that taxpayer compliance is largely influenced by their attitude rather than their understanding of the tax, which does not have a substantial negative impact on compliant taxpayers. The current study shall employ both the questionnaire and interview methods to collect data particularly from the business community of Mukono central division on their levels of awareness of EFRIS.

Tambun (2022) asserts that tax morale and nationalism's attitude have a substantial impact on taxpayers' tax knowledge. According to Tambun's conclusion, the government should first boost tax morale before pursuing a more nationalistic mindset in an effort to raise tax knowledge among taxpayers. Similar to this, Tenreng et al.'s research from 2021 shown the efficacy of tax penalties and the function of tax authorities in raising taxpayer awareness. This studies were in the context of foreign countries and placed emphasis on tax payers' knowledge and moral, the current study shall look into effectiveness of media using both qualitative and quantitative approaches.

Muawanah and Gajayana (2021) also talked about how taxpayers' awareness is favorably and dramatically impacted by their understanding of taxes and the quality of their fiscal services. According to Savitri's (2015) research, taxpayers' tax awareness was highly impacted by tax socialization, tax knowledge, and quality of service; tax id number expediency, on the other hand, had no significant link with tax awareness. According to a study conducted in Indonesia (Upa et al. 2021), tax literacy and social environment positively affect secondary school pupils' tax awareness from the standpoint of future taxpayers. the study was based on secondary students and it was in the context of a developed country, this study shall be carried out using eligible tax payers engaged in small enterprises in Mukono municipality located in Uganda a developing country. Tjen and Wicaksono (2022) reported in another study conducted in Indonesia that students' tax awareness increased following the tax education session. Furthermore, there was a higher rise in tax awareness among students who had studied taxes prior to the event and those who were familiar with the tax authority website. Sanusi et al. (2021) discovered that tax awareness among students at higher education institutions in Malaysia was significantly correlated with tax knowledge, tax attitude, and tax morals. Although tax education and knowledge are important for raising tax awareness, conflicting data was discovered in several other research. The research conducted by Gergerlioğlu and Аергерлиоглу (2022) is one example. The research conducted in Turkey by Baykan and Cek (2019) revealed that pupils' tax awareness was not significantly affected by tax education. the current study shall consider a cross section of entrepreneurs engaged in micro enterprises who are eligible tax payers in

Uganda and shall additionally assess the challenges faced in using electronic tax systems like EFRIS.

2.2 The effectiveness of the media in educating citizens about the benefits and usage of electronic taxation / EFRIS

According to Suuta (2020), institutions like the Uganda Revenue Authority (URA) have developed innovative strategies for providing audiences with rich, simplified information without requiring them to interact in person. In light of this, URA established an online studio space known as URA DRIFT Studio in an effort to raise tax morale by promoting digital tax education and raising awareness of tax obligations and rights. Domestic Revenue Initiatives for Transformation, or DRIFT for short, is an acronym that supports the broader vision 2040 goal of improving domestic revenue mobilization. John R. Musinguzi, the Commissioner General of the URA, stated during the studio's opening that it is just one of many ways the organization would interact with taxpayers.

Qasem (2020) used a set of questions on a random sample of the community questionnaire to identify the media that has the greatest influence on society in order to investigate the role that all forms of media play in raising tax awareness among the community at large and among those who are responsible for paying the tax in particular. One of the most significant findings of the study is that, in terms of its impact on taxpayers, the Internet has the greatest media influence, followed by televisions and broadcasts, and that the Government of the People (GCT) did not invest in any form of media in order to raise societal tax awareness.

Performance in revenue collection is impacted by taxpayer education. Dorcas and Nyaga (2023) look on how tax payer education affects the Meru County Government's ability to collect revenue. 144 employees of the Meru County Government Treasury made up the target population for this study. The study used a descriptive research methodology, and the non-probability sampling strategy used a census approach. The study's conclusions showed that taxpayer education had a somewhat favorable effect on Meru County Government's ability to collect taxes.

The expectation theory states, as stated by Montana and Charnor (2008), that people are more inclined to display particular behaviors or activities when they are driven by the anticipation of particular consequences from those behaviors. This approach emphasizes the significance of closely associating performance and reward systems with individuals who have exhibited deserving performance for organizations. Awitta (2010) asserts that tactics including live radio talk shows, seminars, and workshops are essential for enhancing revenue and educating taxpayers. While Ndunda, Ngahu, and Wanyoike (2015) emphasized the need for taxpayer education and sensitization activities by county governments to define the sorts of taxes to be submitted to the counties, Nyongesa (2014) underscored the significance of tax awareness campaigns in boosting revenue. There is a significant association between taxpayer education and voluntary tax compliance in Tanzania, according to study by Gotoru and Mokaya (2018). An examination using the Monduli District Office as a model for analysis. The study employed a descriptive research design, and the primary methods for gathering data from the sixty respondents were questionnaires and interviews. Sixty people made up the research sample. The findings indicate that the

proportion of Tanzanian taxpayers who voluntarily comply with their tax duties is significantly impacted by taxpayer education provided through print materials, internet, and seminars.

2.3 The challenges faced by tax payers in using electronic tax system EFRIS

According to Akello (2014), there are issues in Uganda, including sporadic power supplies and Internet failures, but the tax authority has prepared backup plans to guarantee that the system is up and running at all times. First off, even in instances where electricity or the Internet is unavailable throughout the nation, the e-Tax is unaffected by power or network failures because it is housed on a central server at their Kampala headquarters. Various consumers are still confused by the electronic filing process because of the web portal's various features and the fact that most people don't grasp some tax words. The previous study was carried on large macro entrepreneurs, the current study shall deal with taxpayer's operation small business in a growing municipality, Mukono municipality.

Sheikh (2015) notes that there have been several burning issues with the electronic system, just like with any new system. First, there are two tax systems operating simultaneously: a manual system and a tax system, neither of which is aware of the other. Demand emails from the Integrated Tax Management System are also being sent to taxpayers. There will always be differences in the records of taxpayers as a result, particularly when it comes to filing returns and paying taxes due. For example, under the current configuration, the e-Tax system will not acknowledge a manual tax payment made by a taxpayer. Rather, the system computes fine and interest based on the alleged "missed" tax payments, which may give rise to disagreements between the

taxpayer and the URA. Secondly, there are no historical taxpayer records in the e -Tax system. Employees are essential to ensuring that the revenue authority gets its tax from clients on schedule, claims Lubua (2014). the current study shall suggest strategies of dealing with challenges / barriers encountered by tax payers in using the EFRIS. According to Tan and Foo (2015), taxpayers' or users' inclinations to use it could be significantly impacted by this perception of risk. Everyone mentions insufficient internet security as the most well-known risk. Another further concern discussed by Tan and Foo (2015) is the potential for hackers to intercept and steal private data while it is being transmitted. Empirical data indicates that e-filing is not universally accepted. For instance, Ling (2018) argues that the usage of e-filing systems by taxpayers is met with opposition in numerous studies conducted globally, posing a significant challenge to the authorities.

Röcker (2018) claims that a number of acceptance models, like the Theory Reasoned Action (TRA) and the Technology Acceptance Model (TAM), made the assumption that taxpayers could decide which technologies to adopt based on their own cost-benefit analyses. According to Dwilson (2014), another issue with e-filing is that it can't offer a taxpayer with a complicated income structure automatic online help. Consequently, seeking assistance from a digital help desk regarding a complex tax query may not be nearly as beneficial for these people as seeking guidance from a tax expert in person.

Due to their lack of computer skills, some people would often not be interested in electronically filing. Crews (2013) provided confirmation of this, citing Florida attorneys who refused to implement e-filing in their practices because they lacked basic computer skills. It also demonstrates that e-filing is not just used by tax authorities;

the judiciary has embraced it as a way to help lawyers manage their documents more easily and quickly. The study shall establish both technological, environmental and human challenges to adoption of EFRIS among tax payers in Mukono municipality.

2.4 Literature summary

Despite the importance of tax knowledge, research on the variables that may affect individual taxpayers' tax awareness appears to be lacking. Furthermore, there was no consensus in the earlier studies on a pertinent theory that might serve as a guide or point of reference for researchers and research practitioners who seek to comprehend and investigate matters and facets pertaining to taxpayers' awareness. Moreover, the majority of research that have been done so far and published in the literature are empirical and quantitative. Therefore, it is not hyperbole to say that, according to database searches, there is currently limited knowledge on variables influencing people's tax awareness.

CHAPTER THREE; RESEARCH METHODOLOGY

3.0 Introduction

This chapter presents how the study will be conducted. It comprises of research design, study population, sample size, sampling techniques, data collection methods, data collection instruments, quality control, procedure of data collection, data Analysis, measurement of the variables, ethical issues, and finally limitations to the study.

3.1 Research design

According to Saunders (2007), research design is the overall strategy for addressing the research question(s) and should include a clear objective that is derived from the research question and specifies the sources from which you intend to gather data. It should also take into account the constraints that will inevitably exist with regard to time, place, money, and access to data, as well as ethical issues. This study used a descriptive survey approach in order to collect data on variables in several frameworks at the same time. Additionally, the researcher employed both qualitative and quantitative methods.

3.3 Study Population

According to the records in the office of the division town clerk, Mukono central division (2023) there are 197 registered individuals engaged in enterprises like; metal fabricators, Hair salons, Bars and Restaurants, motor garages and carpentry workshops operating in Mukono central division.

3.4 Sample Size

The sample size was comprised of proprietor of business in Mukono central division. Best and Khan (2003), recommend a sample size of 20 per cent to 30 per cent ideal for proving reliable data when selected through random sampling. Therefore, in this study, the number of tax payers was randomly selected on the basis of 30 per cent as recommended by Best and Khan (2003):

$30/100 \times 197 = 59$. Therefore, the study sample size was 59.

3.5 Sampling technique

To choose and gather responders, the researcher employed basic random sampling procedures with a purpose. Finding and choosing people, or groups of people, who are educated about or experienced with a topic of interest, is the process of purposeful sampling (Creswell and PlanoClark, 2011). The Chairpersons of several SMEs in Mukono Central Division were chosen for interviews using this sample technique. The technique employed by the researcher was due to the respondents' extensive and well-versed experience in management-related problems.

Random sampling is a strategy that adds credibility to a sample when the potential purposeful sample is larger than one can handle where by it uses small sample sizes, thus the goal is credibility, not representativeness or the ability to generalize (Patton, 2001). This sampling technique was used to select SMEs in Mukono Central Division who were expected to participate in the research. The researcher used this sampling technique because each member in this population had an equal chance of being included in the sample.

3.6 Data collection methods

This study used both quantitative and qualitative data collection methods. Quantitative data was collected using a well-designed structured questionnaire that was filled by the members of the business community and qualitative data was obtained from key informant interviews with the chairpersons of different business sectors in Mukono central division.

3.7 Data Collection Instrument

The researcher used questionnaires and interviews which were administered to the target respondents chosen by the researcher.

3.7.1 Questionnaires

These contain a set of questions that are arranged systematically and logically to achieve specific research objectives (Cohen, 1999). The questionnaire was used because it ensures confidentiality of responses and its time saving. The questionnaire shall contain both open and closed ended structured questions related to the study objectives and will be distributed to the respondents and then collected after so as to get genuine information. The 59 staff involved in various business activities will be selected randomly to answer the questionnaires.

3.7.2 Interviews

The researcher carried out interviews with Chairpersons of different business in Mukono central Division. The researcher used interview since it made it easier to get the right information from respondents. The researcher also used interview since it was highly sensitive hence giving first-hand information.

3.8 Validity and Reliability

3.8.1 Validity

(Amin, 2005) defines validity as “the truth or accuracy of the research. This study established the content validity index of the research instruments prior to their administration. This instrument was checked by experts including the supervisor of the researcher. Content validity ratio was used to calculate the Content Validity Index, using the formula below as advanced by (Lawshe, 1975)

CVI = Total Number of items rated by all respondents

Total Number of items in the Instrument

A content validity index of 0.7 and above qualifies the instrument for the study (Amin, 2005). The CVI for the instrument was calculated as shown below;

$13/16 = 0.81$. Therefore, the instrument was valid since its CVI was above the recommended 0.7.

3.8.2 Reliability

The consistency with which an instrument can measure what it is intended to measure, even after being used multiple times, is referred to as its reliability (Amin, 2005). The degree to which a measurement process, experiment, or test produces consistent results after multiple attempts is known as its reliability. A pilot study, according to Mugenda & Mugenda (2003), is a trial run or small-scale version conducted in advance of the larger investigation. Before conducting the larger investigation, a modest pilot study was carried out to assess the questionnaire's reliability and guarantee the validity of the research tool. The pilot study was conducted at Goma division.

3.9 Data collection procedure

In order to collect the required data from Mukono central division, the researcher obtained an introductory letter from the Dean of School of journalism and mass communication of Uganda Christian university. The letter was delivered to town clerk Mukono central division to seek permission to conduct the research in their organization.

3.10 Measurement of variables

The researcher categorized the data collected in an orderly form using the 5-point Likert scale that was used on the questionnaire as indicated below where; 1= Strongly disagree, 2= Disagree, 3= Not sure, 4= Agree, 5= Strongly agree. Socio economic attributes like age, sex, respondents school /faculty were measured at nominal and ordinal scales depending on the variables.

3.11 Data analysis

Analysis of quantitative data: The data collected was coded, keyed into Statistical Package for Social Sciences (SPSS) version 20, organized, and cleaned for any errors that occurred during data collection. The data was then analyzed using statistics with aid of the SPSS and Microsoft Excel (computer software). Quantitative statistical techniques were used to describe and summarize data. The results were then interpreted in the form of descriptive statistics the frequencies and percentages. The findings were presented in form of tables and figures.

Analysis of qualitative data: Qualitative data was edited and reorganized into meaningful phrases. In other words, a thematic approach was used to analyze qualitative data where themes, categories and patterns will be identified. The recurrent themes, which emerged in relation to each guiding question from the interviews, were presented thematically, with selected direct quotations from participants presented as illustrations.

3.12 Ethical issues

The researcher ensured that no respondent suffered the effects of the research activities. The researcher ensured confidentiality, the respondents' participation was willingly, and the purpose

of the research was declared to the respondents. The researcher also secured a letter of introduction from the University which provided appropriate identification of the researcher and the purpose of the research. The researcher further followed the

necessary protocols and adhered to the ethical guidelines of the University regarding this research.

3.13 Limitations to the study

The results of the study were not generalized because the geographical scope is only one division in Mukono municipality.

The study was limited by inability to reach as many respondents as possible due to their tight work schedules and the inability to get back all the questionnaires from the respondents.

CHAPTER FOUR; PRESENTATION, INTERPRETATION AND ANALYSIS OF RESEARCH FINDINGS

4.0 Introduction

This chapter presents data presentation, interpretation and analysis of research findings. The chapter presents characteristic of respondent's background followed by presentation of study objectives. This chapter also includes the findings by the researcher through use of questionnaires, presentation of data in table forms, and computation of the response rate.

4.1 Response Rate

The study sought a sample of 59 respondents and consequently issued the same number of questionnaires. However, 45 questionnaires of the total number issued were returned as fully answered and complete. This represents a percentage response rate of 76.2 %.

The table below shows the expected number of respondents, actual number of respondents and questionnaires not returned.

Table 4.1: Response rate

Expected number Respondents	Actual number of respondents	Response rate in percentage
59	45	76.2%

Source: primary data 2024

From table 4.1 above, the percentage of response rate of the study was 76.2 %. Much as it was less than 100%, the researcher believes it was a good representation for the study because the majority of the responses captured the required data for the study.

4.2 DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS

The findings regarding respondents' characters are revealed in the following tables; gender, age, level of education, marital status and experience in business.

4.2 1 Gender of the respondent

Gender was considered as a variable in this study since the researcher wanted to find the gender of the respondents.

The findings on this are presented in table 4.2 below;

Table 4.2: Gender of respondents

Gender	Frequency	Percentage
Male	23	67.6
Female	12	32.4
Total	45	100

Source: Primary Data 2024

The above table indicates that majority of the respondents 67.6 % were male and 32.4 % were female. This implies that males who took part in the study were more than females. However, the study was gender sensitive since both genders participated in the study.

4.2.3 Age of the respondents

Age was considered as a variable in this study since the researcher wanted to find out which age group are involved in activities which are legible to be taxed.

The details of the findings on the respondents' gender were presented in table 4.3 below.

Table 4.3; respondents age

Age category	Frequency	Percentage
Below 30 years	9	26.5
30-40 years	14	41.2
Above 40 years	11	32.3
Total	45	100

Source: primary data 2024

The above table 4.3 shows that 41.2 % representing majority of the respondents were between the age of 30 and 40 years, 32.3% were above 40 years of age and 26.5% were below 30 years of age. between 36 and 45, 17.1% were between 18 and 25, 12.8% were. This implies that most all age categories of the respondents in the sample were considered.

4.2.4 Highest level of education

The respondents were asked to provide information about their education level and

the findings were presented in table 4.4 below.

Table 4.4; Respondents highest level of education

Education level	Frequency	Percentage
Primary school	7	15.5
secondary school	9	20
Diploma	15	33.3
bachelor's degree	11	24.4
Others	03	6.6
Total	45	100

Source; primary data 2024

The above table indicates that majority of the respondents 33.3% attained diplomas, 24.4% attained bachelor's degrees, 15.5% had attained primary education attained primary level of education, 20% were secondary school leavers and 6.6 % had attained other levels of education. This implies that the majority of the respondents attained diploma education level while only few attained other education levels. This means that the business community in Mukono central division is comprised of individuals with varied education levels.

4.2.5 Experience in business

The respondents were asked to provide information about their experience in business at Mukono central division. the findings were presented in table 4.5 below.

Table 4.5; Respondent s experience in business

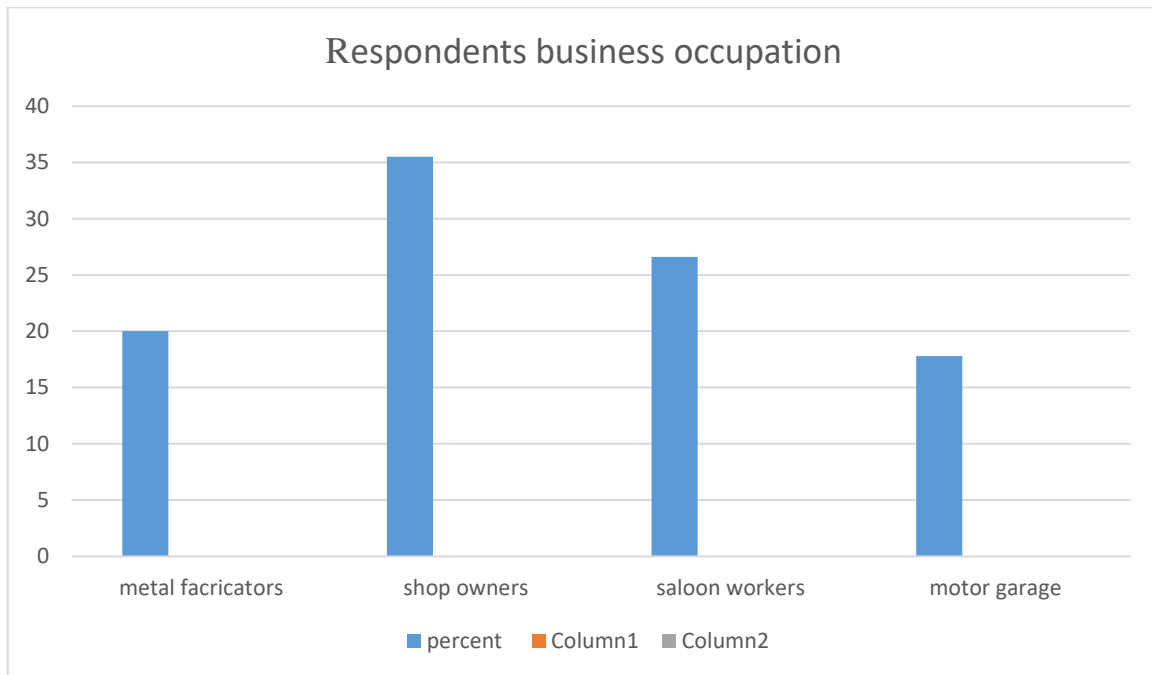
Experience	Frequency	Percentage
1-5 years	9	20
6-10 years	23	51.1
11 years and above	13	28.8
Total	45	100

Source: primary data 2024

The table4.5 shows that majority of the respondents 51.15 % had spent between 6-10 years in their respective enterprise, followed by those who have spent 11 years and above represented by 28.85% and only 20% had been in business for 1-5 years. This implies that most respondents had ample experience with tax payment and awareness, and they were able to give precise information that was required by the researcher to complete the study.

4.2.6 Respondents' business occupations

The respondents were asked to indicate their business occupation and the results were presented in figure 1 below.



According to the findings in figure 1 above a majority of the respondents 35.5% were operating shops, 26.6% were saloon operators, 20% were metal fabricators and 17.8% were motor garage mechanics. This implies that the participants were engaged in arrange of business hence they were able to give detailed information on public awareness of electronic tax system.

4.3 KEY STUDY FINDINGS

Interpretation of the mean

Mean range	Interpretation
1- 2.5	Low
2.6- 3.4	Moderate
3.5 - 5.0	High

4.3.1 THE LEVEL OF PUBLIC AWARENESS AND UNDERSTANDING OF THE EFRIS

This was the first objective of the study and the findings in regard to this objective are presented in table 4.6 below.

Table 4.6: descriptive statistics level of public awareness and understanding of the EFRIS at Mukono central division (n=45)

Indicators	Strongly Agree(5)		Agree (4)		Not sure (3)		Disagree (2)		Strongly disagree (1)		Mean
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	

My level of understanding EFRIS is high	12	26.6%	15	33.3%	2	4.4%	9	20%	7	15.5%	3.4
My level of understanding EFRIS is moderate	5	11.1%	6	13.3%	3	6.6%	16	35.5%	15	33.3%	2.4
I just here about EFRIS on media	8	17.7%	19	42.2%	10	22.2%	8	17.7%	0	0%	3.4
Tax education has no significant impact on public tax awareness of EFRIS	16	35.5%	9	20%	5	11.1%	0	0%	15	33.3%	3.2

Most of the business men are familiar with the URA tax website	10	22.2%	15	33.3%	5	11.1%	8	17.8%	7	15.5%	3.3
The knowledge of the tax is not influential significantly against of docility taxpayers	6	13.3%	20	44.4%	1	2.2%	12	26.7%	6	13.3%	3.2

Source: primary data 2024

Table 6 reveals that 59.9% of the respondents agreed that they had high level of understanding EFRIS Tax system. This high level of agreement, coupled with a mean of 3.4 indicates a moderate perception of understanding of EFRIS among the public in Mukono central division. However, 35.5% disagreed, suggesting that there is still a notable minority who have no idea about EFRIS in Mukono central division. For the

second statement another 68.8 % of the respondents disagreed with the statement that their level of understanding EFRIS was moderate as compared to 24.4 % who agreed with the statement. This was further justified by a mean of 2.4 which was low. This indicated some level of uncertainty or disagreement about the level of understanding of EFRIS in Mukono central division.

In regard to the third statement, 60% of respondents agreed that they hear about EFRIS on media while 22% were unsure. This level of uncertainty suggests that some members of the public are unaware of the EFRIS systems in Mukono central division. The mean of 3.4 reflects a moderate level of agreement with the statement. This is in line with Tutik and Monot (2021) who indicated that taxpayer compliance is largely influenced by their attitude rather than their understanding of the tax, which does not have a substantial negative impact on compliant taxpayers.

In regard to Tax education having no significant impact on public awareness of EFRIS 55.5% of the respondents agreed with the statement as opposed to 33.3% who disagreed with the statement. The mean for this statement was 3.2 showing moderate agreement. This finding agrees with (OECD 2021) that found that tax literacy and awareness are the main factors that influence a nation's tax culture, as people become aware of the effects of paying taxes and not paying them on day-to-day activities.

Regarding the business men being familiar with the URA tax website 55.5 % of respondents agreed with the statement. The mean of 3.3 indicated a moderate level of agreement in responses. However, 33.2 % of respondents disagreed with the statement.

During interviews the chairperson of saloon operators said “*most of my people do not understand this thing called EFRIS, my people are not educated enough so they need to be sensitized and guided on how the electronic tax system operates if we are to be in peace with Uganda revenue authority* “

4.3.2 THE EFFECTIVENESS OF MEDIA IN SENSITIZING THE PUBLIC ON EFRIS

This was the second objective of the study and the findings in regard to this objective are presented in table 4.7 below.

Table 4.7. Descriptive statistics on the effectiveness of media (n=45)

Indicator s	Strongl y Agree (5)		Agr ee (4)		Not sure(3)		Disag ree (2)		Stron gly Disag ree (1)		Mea n
	Freq	%	Fre q	%	Freq	%	Freq	%	Freq	%	
URA holds regular forums and programs for training the residents on their tax obligations.	19	42.2 %	12	26.6 %	0	0%	9	20 %	5	11.1%	3.7
Taxpayer education programs are regular	16	35.5 %	10	22.2 %	10	22 .2 %	8	17 .7 %	1	2.2 %	3.7

regular taxpayer/ public education and sensitization campaigns are conducted across the division	12	26.6 %	5	11.1 %	15	33.3 %	7	15.5 %	6	13.3%	3.2
Interactive communication channels are used in reaching out to tax payers/residents.	17	37.7 %	5	11.1 %	10	22.2 %	1	2.2%	12	26.6%	3.3
URA uses efficient feedback systems in dealing with taxpayer queries and concerns.	9	20%	9	20%	17	37.7 %	10	22.2 %	0	0%	3.4

source; primary data 2024

Table 4.7 reveals that the first statement, has a significant majority of respondents (68.8%) agree that URA holds regular forums and programs for training the residents on

their tax obligations. This high level of agreement, coupled with a mean of 3.7 indicates a strong perception of tax education by Uganda Revenue Authority.

For the second statement, 57.7% of the respondents agreed that Taxpayer education programs are regular. This suggests that some respondents believe that the enforcement of tax awareness measures by revenue officers are actively implemented. The mean for this statement is 3.71 with indicating a relatively high level of agreement that tax education is provided by Uganda revenue authority.

In regard to regular taxpayer/public education and sensitization campaigns being conducted across the division 37.7% of the respondents agreed with the statement while 33% were not sure. However, 28.8% disagreed with the statement. This implies that media campaigns to promote public awareness about EFRIS were not effective at Mukono central division. Therefore, this finding are in agreement with Dorcas and Nyaga (2023) who revealed that that taxpayer education had a somewhat favorable effect on Meru County Government's ability to collect taxes.

Interactive communication channels being used in reaching out to tax payers/residents, 48.8% of the respondents agreed to this statement while 33.3% were not aware and 28.8% disagreed with the statement. This justifies that the use of Interactive communication channels as components of media campaigns for reaching the tax payers at Mukono central division is still low. These findings are in disagreement with Qasem (2020) who reported that the Internet had the greatest media influence, followed by televisions and broadcasts, and that the Government of the People (GCT) did not invest in any form of media in order to raise societal tax awareness.

Finally, as regards URA using efficient feedback systems in dealing with taxpayer queries and concerns, 40% of the respondents agreed while 37.7% were not sure / unaware. This mixed perception highlights the complexity and varied experiences or observations regarding the effectiveness of media campaigns in Mukono central division.

In an interview the chairperson of the metal fabricators in Mukono central division said *“as of now the media campaigns are not very effective because very many people have been left behind, when the enforcement officers visit our work places they just use force and insist that we made announcements yet a majority of the potential tax payers are not fully aware.”*

4.3.3 The challenges faced by tax payers in using electronic tax system(n=45)

This was the third objective of the study and its findings were presented in table 4.8 below.

Table 4.8 descriptive statistics on the challenges faced by tax payers in using EFRIS (n=45)

Indicator	Strongly Agree (5)	Agree (4)	Not sure (3)	Disagree (2)	Strongly disagree (1)	Mean
s						

	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	
Tax payers are faced with a challenge of intermittent power supply and Internet outages	18	40 %	12	26.6 %	4	8.9%	6	13.3%	5	11.1%	3.7
The electronic filing process still confuses a lot of tax payers	6	13.3 %	6	13.3 %	04	8.9%	13	28.9%	16	35.6%	2.4

because of the many features in											
Taxpayer s receive demand emails from the Integrate d Tax Managem ent System which creates discrepan cies in taxpayers ' records	9	20%	0	0%	9	20	18	40%	9	20	2.6

Many taxpayers still reject the idea of using e-filing due to the risk perception associated with it	13	28.9 %	18	40%	8	17	2	4.4 %	4	8.8%	3.8
There is resistance to the use of e-filing by some taxpayers	7	15.5 %	0	0%	17	37	8	17.7%	13	28.9%	2.5

Some tax payers are not interested in e-filing because of a lack of computer knowledge	19	42.2%	1	2.2%	12	26	9	20%	4	8.9%	3.5
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According to the findings presented in table 4.8 about challenges faced by tax payers in using electronic tax system in Mukono central division, the first statement revealed that ,66.6% of the respondents agreed that Tax payers were faced with a challenge of intermittent power supply and Internet outages. This high level of agreement, coupled with a mean of 3.7 indicates a strong perception of intermittent power supply and Internet outages as a serious challenge. this finding is in agreement with Akello (2014), who established that there are issues in Uganda, including sporadic power supplies and Internet failures, however, even in instances where electricity or the Internet is unavailable throughout the nation, the e-Tax is unaffected by power or

network failures because it is housed on a central server at their Kampala headquarters.

For the second statement, a majority of respondents 68.9 % agreed that the electronic filing process still confuses a lot of tax payers because of the many features in it this was justified by a mean of 3.8 which was low. This implies that EFRIS filling is a major challenge to the tax payers.

In regard to the resistance to the use of e-filing by some tax payers 45% of the respondents agreed as opposed to 15.5% who agreed and 37.7% were not aware or not sure. this was supported by a mean of 2.5 which is low.

Finally, in regard Some tax payers are not having interest in e-filing because of a lack of computer knowledge, 54.4% of the respondents agreed while 26.6% were not sure and 28.9% disagreed. This mixed perception highlights the complexity and varied observations regarding the public awareness of EFRIS in Mukono central division.

These findings are congruent with Crews (2013) who provided confirmation of that in Florida attorneys who refused to implement e-filing in their practices because they lacked basic computer skills.

In an interview the chairperson of the shop operators said *“for us our interest is business, the use of computers to pay taxes has made us spend much because even those who help us in the internet cafes need to be paid”*.

CHAPTER FIVE; SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents summaries of study findings as per the study objectives, conclusions based on those findings and recommendations based on both the study findings and other relevant literature considered necessary and vital to be used in future to improve the study situation.

5.1 Summary of major findings

This section shows summary of the major findings in accordance with research objectives and questions.

5.1.1 The level of public awareness and understanding of the EFRIS

Generally, the public awareness and understanding of EFRIS Tax system at Mukono central division was moderate. This was justified by 59.9% of the respondents agreed that they had high level of understanding EFRIS Tax system. This average level of agreement, coupled with a mean of 3.4 indicates a moderate perception of understanding of EFRIS among the public in Mukono central division.

5.1 .2 The effectiveness of media campaigns in sensitizing the public about EFRIS

Interactive communication channels being used in reaching out to tax payers/residents, 48.8% of the respondents agreed to this statement while 33.3% were not aware and 28.8% disagreed with the statement. This justifies that the use of Interactive communication channels as components of media campaigns for reaching the tax payers at Mukono central division is still low. The mixed perception of the

respondents highlighted the complexity and varied observations regarding the effectiveness of media campaigns in Mukono central division.

5.1.3 The challenges faced by tax payers in using EFRIS

From the study findings the major challenges faced by tax payers were intermittent power supply and Internet outages this was justified by ,66.6% of the respondents who agreed that Tax payers were faced with a challenge of intermittent power supply and Internet outages. This high level of agreement, coupled with a mean of 3.7 indicates a strong perception of intermittent power supply and Internet outages as a serious challenge. another challenge noted was electronic filling confusing tax payers justified by 68.9 % of the respondents who agreed with the statement.

5.3 Conclusions

It was concluded that public awareness of EFRIS in Mukono central division was relatively moderate and much needs to be done to eliminate technological and environmental challenges emanating from the system itself and the public/ tax payer's competencies. This implies that media campaigns to promote public awareness about EFRIS need to be strengthen for effective public awareness and compliance with tax system.

5.4 Recommendations

The study recommends that:

- URA and c tax payers should subscribe to reliable internet providers for effective and efficient service delivery.
- URA should also employ skilled personnel with more experience on network management in order to ensure the reliability of network.

In addition, URA management should keep on upgrading their electronic tax system in order to have an up-to-date system for effective service delivery.

URA management should ensure that there is country wide sensitization of the public on usage of various e-tax applications in order to enhance tax compliance.

5.5 Areas of future research

To the future researcher, more research should be done on the following areas;

The effect of network reliability on EFRIS performance

The effect of technical knowhow on EFRIS adoption

The effect of attitudes and culture of tax payers towards EFRIS.

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QUESTIONNAIRE

TO ASSESS PUBLIC AWARENESS AND UNDERSTANDING OF EFRIS IN MUKONO

CENTRAL DIVISION, MUKONO MUNICIPALITY

I am student from Uganda Christian University (UCU) pursuing a bachelor's degree in mass communication and journalism. I am currently conducting research on "*public awareness and understanding of EFRIS in Mukono central division, Mukono municipality*". Please spare some of your time and respond to the questions that follow. Your responses shall contribute to the success of this study and will be treated with utmost confidentiality. Your responses will be used only for purposes of the study.

Thank you

SSUUNA CHARLES (Researcher)

SECTION A: RESPONDENTS BIO DATA

Please tick (☐) the most appropriate alternative that corresponds to the items given.

1. Gender: a) Male b) Female

2. Age: a) Below 30 years b) 30-40 years c) Above 40 years

3. Highest qualification attained.

a) Primary school b) secondary school c) Diploma d) bachelor's degree e) others

4.; Respondent s experience in business

a) 1-5 years b) 6-10 years c) 11 years and above

5. Occupation

a) metal fabricator b) shop owner c) saloon worker d) motor garage mechanic

SECTION B: THE LEVEL OF PUBLIC AWARENESS AND UNDERSTANDING OF THE EFRIS

Indicators	SA	A	N	DA	SDA
My level of understanding EFRIS is high	12	8	18	3	4
My level of understanding EFRIS is moderate				0	15
I just here about EFRIS on media					
Tax education has no significant impact on public tax awareness of EFRIS					
Most of the business men are familiar with the URA tax website					
The knowledge of the tax is not influential significantly against of docility taxpayers					

What is your level of understanding of EFRIS

.....

.....

SECTION C: THE EFFECTIVENESS OF MEDIA CAMPAINS

Indicators	SA	A	N	DA	SDA
URA holds regular forums and programs for training the residents on their tax obligations.					
Taxpayer education programs are regular					
The county conducts regular taxpayer/public education and sensitization campaigns across the division					
Interactive communication channels are used in reaching out to tax payers/residents.					
URA uses efficient feedback systems in dealing with taxpayer queries and concerns.					

How effective are the media campaigns in educating the public about EFRIS

.....

.....

.....

.....

.....

Section D: The challenges faced by tax payers in using electronic tax system

Indicators	SA	A	N	D	SD
Tax payers are faced with a challenge of intermittent power supply and Internet outages					
The electronic filing process still confuses a lot of tax payers because of the many features in					
Taxpayers receive demand emails from the Integrated Tax Management System which creates discrepancies in taxpayers' records					
Many taxpayers still reject the idea of using e-filing due to the risk perception associated with It					
There is resistance to the use of e-filing by some tax payers					
Some tax payers are not interested in e-filing because of a lack of computer knowledge					

What are some of the challenges encountered by the public in using EFRIS

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APPENDIX 4: KREJCIE AND MORGAN DETERMINANT OF SAMPLE SIZE (2012)

	$S\bar{t}$	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	354
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	191	1200	291	6000	361
45	40	170	118	400	196	1300	297	7000	364
50	44	180	123	420	201	1400	302	8000	367
55	48	190	127	440	205	1500	306	9000	368
60	52	200	132	460	210	1600	310	10000	370
65	56	210	136	480	214	1700	313	15000	375
70	59	220	140	500	217	1800	317	20000	377
75	63	230	144	550	226	1900	320	30000	379
80	66	240	148	600	234	2000	322	40000	380
85	70	250	152	650	242	2200	327	50000	381
90	73	260	155	700	248	2400	331	75000	382
95	76	270	159	750	254	2600	335	1000000	384