

Does Timely Filing through Electronic Systems Helps Monitoring of Value Added Tax Returns in Moshi Municipality Tanzania?

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Abstract

Governments around the world struggle in increasing revenues for provision of social services. The main source of government revenues is from taxes collected by the government. To increase this revenues simplification of the tax compliance procedure while avoiding tax evasion is essential. Among the methods employed by the revenues Authorities is the Introduction of electronic filing systems in their operations. This study sought to assess the role of timely filing through electronic system in monitoring Value Added Tax in Moshi Municipality, Tanzania. The study was informed by the Technology Acceptance Model (TAM) while the population of the study comprised of 680 VAT-registered taxpayers. A sample of 251 determined using Yamane (1964) formula was used for the study. Data was collected using a questionnaire administered to VAT taxpayers and key informant interviews administered to TRA officials. Validity was ensured through the literature and discussion of the tools by experts at the University while reliability was assessed by the use of the Cronbach alpha coefficient where a value of 0.756 was obtained. Findings indicated that, indicators of timely filing through the electronic system were below the average point of agreement that the system facilitates monitoring of VAT returns in the study area. It is concluded that timely filing through the e-system is an efficient tool of VAT returns monitoring. It is recommended that, TRA should ensure that the system is well maintained by ensuring that the tax authority employs well-trained and qualified staff to manage the system and ensure that taxpayers' awareness campaigns are conducted so that all taxpayers comply on timely filing of their tax dues through the electronic system at their dispose.

Keywords: Timely filling, VAT, electronic filing system, Monitoring

1. Introduction

Electronic filing system refers to the process of filing a taxpayer's taxes electronically, using online software approved by the relevant tax authority of the respective country (Zamzami and Putra, 2019). E-Filing is an information system application where citizens interact with complex IT systems in terms of service to the community; e-Filing provides an essential dimension to e-Government services in the field of tax administration, namely services that utilize the speed and effectiveness of costs through the internet (Hussein et al., 2011). It is a computer-based system for the storage, cataloging and retrieval of documents. Scholars acknowledge that, e-filing system replaces tangible, hard-copy paper documents with electronic files, which can be stored on individual computers or in larger databases (Veeramootoo et al., 2018; Hawash et al., 2020).

Systems designed to serve community needs, such as e-government, are used to provide several innovative services for citizens (Nugroho et al., 2020). Services for e-government are simple services such as supplying data through web sites with sophisticated functions such as tax reporting. In the cognitive operation of government transformation through the utilization of information and communication technology, it is expected to bring in cost reduction and better services for the community (Herliansyah, 2018; Nugroho & Chowdhury, 2016; Prasetyo, 2017).

Value Added Tax (VAT) is one of the most important taxes in the world, both in terms of its global adoption and revenue-generating potential (Pessoa et al., 2021). It is sometimes perceived to underperform in low- and middle-income countries due to a number of factors including administrative related factors such as monitoring of the entire process (Fulana, 2020). This is mainly caused by administrative complexity since each taxpayer's net payments are the result of the VAT dues on sales minus any refund claimed on inputs. In that regards, there is more information that the revenue authority needs to check to prevent evasion and fraud, compared to a simple sales tax (Mascagni et al., 2019). In reducing these discrepancies, the government through the Tanzania Revenue Authority (TRA) has embarked on a huge digitization drive that may be easily underestimated (Mwanilwa, 2020). The digitization has managed to make tax compliance smoother for most taxpayers. Adoption of electronic- filing involves, among other things, transformation from manual to electronic documentation, of which acceptability varies corresponding to different user groups (Blume & Bott, 2015).

Tanzania, like other nations, has considered the benefits and convenience brought about by the adoption of electronic activities. The government through the TRA decided to phase out manual submission of VAT returns to e-filing since the year 2010 (Sichome et al., 2019). Through e-filing, taxpayers are able to send tax returns from tax software via the internet to tax authorities. Promoters of e-services in governments admit that electronic operations help to improve efficiency, promote transparency and reduce operating charges since taxpayers are not obliged to follow tax services (Bhuasiri et al., 2016; United Nations, 2014; Laudon). Other e-filing benefits include efficiency in information searching, minimization of processing errors, speedy filing, fast and direct deposit of refunds, elimination of delays in tax filing and returns through postal mail (Bhuasiri et al., 2016).

The Government of Tanzania has been striving to improve the effectiveness of its VAT regime by reducing tax evasion through a combination of measures, including improved tax legislation and more effective administrative processes (TRA 2018). A key initiative was the introduction of Electronic Fiscal Devices (EFDs) in 2010 (Mdee et al., 2018). It was expected that the new technology would benefit both the Tanzania Revenue Authority (TRA) and business people by improving VAT compliance and reducing administrative and compliance costs. Despite the

introduction of EFDs, VAT collection has not improved as expected. Meanwhile the government phased out manual submission of VAT returns to e-filing in the year 2010 (Sichome et al., 2019). Most tax authorities adopt e-filing to derive its benefits in the process of tax administration (Kimea et al., 2017).

The e-filing system was developed with the main objective of easing the tax returns submission process by taxpayers (TRA 2017). Through e-filing, compliance to tax payments is enhanced and tax administration costs are reduced (Kimea et al., 2017). The introduction of this method is ought to enable taxpayers to submit tax returns in a convenient, faster and cost-effective way and hence to enable efficient processing of tax returns both by the taxpayer and the tax administration. However, the uptake of tax e-filing and its adoption among taxpayers in Tanzania has been very little (Kimea et al., 2017). Limited adoption of tax e-filing may be attributed to, among other factors, the general low attitude towards tax compliance by the majority of the taxpayers and behavioral aspects on adapting to new technologies (Kimea et al., 2017). A broad literature on tax e-filing is available for studies conducted elsewhere but limited information is available for countries like Tanzania which are peculiarly challenged by level of ICT knowledge and usage, infrastructure development to support uptake of ICT related technology, and low awareness of citizens on e-governance (Kimea et al., 2019).

The tax law however requires a person whose threshold is equal to 100 million in the period of 12 months and above or the threshold is equal to 50 million in the period of six months ending at the end of the previous month to be registered for VAT (URT 2014). The requirement of threshold covers all types of registration with an exception for professional service providers, government entities, or institutions which do carry on business and an intending trader who may wish to register upon proof of evidence of his intention to commence an economic activity that includes contracts, tenders, building plans, business plans, bank financing or if a person will make taxable supplies upon being registered (URT 2014).

By using electronic services, tax-related processes such as taxpayers' assessment and payments are simplified. E-filing helps to improve tax filing services and consequently reduces costs to both taxpayers and tax collecting organizations (Fu et al., 2006). Accordingly, e-filing contributes in increasing tax compliance from taxpayers' point of view, and on the other hand, achieving governments' objective of ensuring voluntary tax compliance. This study is therefore intended to assess the roles of timely filing through electronic systems on monitoring VAT returns in Moshi Municipality, Tanzania.

1.1 Statement of the problem

Previously, tax collection systems in Tanzania were based on manual system of tax collection which was accompanied by delays and poor recording as well as low tax collection (TRA, 2014). This contributed to the failure to meet expected and targeted budgets by the Government (Fjeldstad and Katera, 2017). Regarding the importance of VAT in revenue generation, it is of great importance to manage and monitor timely reporting of the returns. VAT also requires some kind of check on refund claims to avoid over-claiming of inputs, for example through fake invoices or multiple claims on the same invoice (Mascagni et al., 2019). The introduction of electronic tax filing presents an important opportunity to improve service delivery, reduce tax compliance costs of firms and disrupt avenues for unofficial behaviors (Okunogbe and Pouliquen, 2017). It has also been reported to reduce the possibility of keying and input errors, time, and money saving for the tax authority through a significant reduction in paperwork

(Sichome et al., 2019). The question arises as to what roles are played by timely filing through electronic systems enhancing monitoring of VAT returns. So, the study is sought to determine the roles of timely filing through electronic systems in monitoring Value Added Tax returns in Moshi Municipality, Tanzania.

1.2 Objective of the Study

To determine the roles of timely filing through electronic systems on monitoring VAT returns in Moshi Municipality.

1.3 Research Question

What are the roles played by e-filing systems on monitoring VAT returns in Moshi Municipality, Tanzania?

2. Literature Review

2.1 Theoretical review

2.1.1 Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), which was developed by Davis (1989), assumes that when users perceive that a type of technology is useful and also easy to use, they will be willing to use it. It has two constructs, which are perceived ease of use (PEOU) and perceived usefulness (PU), and these constructs determine a user's attitude towards use of that technology, which in turn, influences the behavioral intention to use technology. Perceived usefulness (PU) is defined as the user's perception of the degree to which using the system will improve his or her performance in the workplace, while perceived ease of use (PEOU) refers to the user's perception of the amount of effort needed to use the system (using a particular system would be free of effort). TAM has become so popular as it has been cited in most of the research that deals with user acceptance of technology (Lee et al., 2003).

TAM is great to explain attitude toward using information Systems (IS). TAM predicts intention of use and IS quite well. TAM may have attracted more ease and quick research, such that less attention has been given to the real problem of technology acceptance (Lee et al., 2003). TAM is easier to use and less expensive to apply. A key purpose of TAM is to provide a basis for tracing the impact of external variables on internal beliefs, attitudes, and intentions, and it suggests that perceived ease of use (PEOU) and perceived usefulness (PU) are the two most important factors in explaining and predicting system use (Davis, 1989).

Although many studies have increased the popularity of the TAM model, it indicated that this mode is insufficient to explain users' adoption and use of new technology especially in the context of e-government (Chandio et al., 2017). Furthermore, one of the argument and criticism of the TAM model is the notion that the model could explain individual behavior. However, it was reported that the Technology Alignment Model is not robust enough to explain user's behavior about buying, rejecting or accepting to use technology (Hai & Alam Kazmi, 2015). Understanding technology acceptance however leads to better prediction of the use of new information resources and electronic systems application in real life. Evidence shows that confidence in the use of technology can lead to increased personal control, flexibility and competent use of information. As a result, increased knowledge can lead to better productivity in terms of better collection of VAT returns, reduced compliance costs and reduced filing errors.

The theory becomes relevant for this particular study as the e-filing system may be new to some taxpayers hence perceived ease of use (PEOU) and perceived usefulness (PU) is of great choice

before accepting a technology or a system for that matter. Taxpayer will accept a technology only if the system has got a perceived usefulness in their compliance and is easy to use in their daily operations of filing the tax returns.

2. 2 Empirical Literature Review

Various scholars have tried to study the role played by the electronic filing in taxation context and timely VAT returns filing. For instance, the study done by Purba et al, (2020) on the effect of implementing e-filing systems on personal tax compliance with internet knowledge as moderated variables (case study on personal taxpayers at KKP (Pratama Jakarta Kramatjati) found that, the application of the e-filing system has a positive and significant effect on e-filing compliance and filing returns on time. The study findings indicated that, better the implementation of the e-filing system, the better the taxpayer's compliance with the time of filing their returns. E-filing is part of tax administration reform aimed at facilitating taxpayers in making and submitting SPT reports to the Directorate General of Taxes. The application of the e - filing system is expected to provide comfort and satisfaction for taxpayers in fulfilling their tax obligations so that the implementation of e-filing system increases taxpayer compliance.

Chisala (2022), in the study of an assessment of Zambia Revenue Authority (ZRA) e-filing on tax compliance among Small and Medium Enterprises (SMEs) in Zambia: a case study of Chirundumarket found that the modernization of the taxation system within DGT by utilizing a reliable and up-to-date information system (e-filing) is one of the strategies taken to achieve a high level of tax compliance among SMEs in the study area. Taxpayers are able to file their tax returns on time due to the simplicity provided by the e-filing platforms. As a result, the level of compliance has improved significantly.

Ratnawati &, Natalistyo (2020), on their study known as perceived effects of electronic filing and billing systems for lecturers as researchers concluded that a breakthrough made by the government is to provide information technology in the form of e-filing to facilitate tax reporting and e-billing for tax payments. The role played by the e-filing system here is the facilitation of timely reporting and taxpayers having a smooth filing procedure online.

Okunogbe & Pouliquen (2017), in their study known as Impact Evaluation of the Introduction of Electronic Tax Filing in Tajikistan, concluded that, the introduction of electronic tax filing in Tajikistan presents an important opportunity to improve service timely delivery, reduce tax compliance costs of firms and disrupt avenues for unofficial behavior. Also they found that firms that report extortion from tax officials during in-person submission of tax declarations are more likely to e-file. On the other hand, firms with a higher risk of evasion, that are likely to benefit from colluding with tax officials are less likely to adopt e-filing. The literature and conclusions from the scholars however fail to answer specific questions on the role played by electronic filing system on monitoring VAT return by enforcing accurate filling, timely filing and compliance with the tax laws.

Tatek (2019), on his study known as the influence of the electronic tax filing system on tax compliance: the case of large taxpayers' branch offices. The result revealed that taxpayers can accurately determine their tax obligation and file a return on time using the e- tax filing system, can file a return without anybody's help, the technical competence of filing tax returns they had influenced their use of electronic tax system, agreed that the information on online tax

declaration is easy to comprehend and had ability to use self-help menus on e-tax platform. This implies that taxpayers had enough knowledge of taxation system; know how website eases of use, Internet familiarity and skills in which they don't need professional assistance. With this taxpayer have been able to comply with time because of the system usage among them.

3. Methodology

This study adopted a concurrent research design with a mixed research approach. Concurrent design provides accurate means of assessing information and helps in collecting uniform and comparable data that captures respondents' similarities and differences across the sampled elements to enrich the study findings. A mixed research approach allows other researchers to verify the relevance of findings obtained (Makombe, 2017). Likewise, the approach permits the study to make generalities to other situations with characteristics similar to those of the population of the study (Tuli, 2010; Collins, 2010).

The population of interest for the study has 680 VAT registered taxpayer in Moshi Municipality according to TRA, (2022). A sample of 251 respondents was determined using Yamane, (1964) formula. The condition for use of the Yamane (1964) includes that the population should be small but also known. From each of the registered VAT taxpayers, a proportionate sampling was done to ensure that each or related group of business type is represented. Validity was insured through discussions with experts from Mwenge Catholic University in the department of Economics and Business Studies (DEBS). The proposed changes were evaluated and considered in adjusting the questionnaire to enhance its validity while reliability was tested using a Cronbach alpha coefficient where a 0.756 coefficient was obtained. Quantitative data were collected by using a survey approach with a structured questionnaire whereby a total of 251 copies of the questionnaire were administered to the participants of the study.

Likewise, the study used Key Informant Interviews (KII) to collect qualitative data. KIIs were conducted to 3 key informants selected based on their knowledge on VAT collection and monitoring. Quantitative data collected were cleaned, sorted, coded and entered into the Statistical Package for Social Sciences (SPSS). The information from the spreadsheet was made into frequency tables of chosen variables. The data was presented using tables of percentages and mean scores to show data distribution VAT taxpayers. Qualitative data was analysed using content analysis where themes were developed.

4. Findings and Discussion

4.1 Demographic Characteristics of Respondents

The demographic characteristics of the respondents were studied and being presented in terms of gender, age and education level as follows.

Table 1: Demographic Characteristics of the Respondents

Gender	Frequency	Percentages
Males	176	70%
Female	75	30%

Total	251	100%
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Source: Field Data, 2023

Data results indicate that, majority of the respondents were male 176(70.00%) while their counterpart's female was 75(30.00%). This implies that, most of the registered VAT taxpayers in the study area are male than their counterparts female taxpayers. A further explanation could be that; more VAT registered businesses are owned by men rather than women in the study area.

Table 2: The Age of the Respondents

Age	Frequency	Percentage
18 – 23	9	3.58
24 – 29	11	4.38
30 – 35	76	30.28
36 – 40	53	20.12
Above 40 years	102	40.64
Total	251	100.00

Source: Field data, (2023)

Table 2 of the study results shows that the respondents between the age of 18-23 years were 9(3.58%) while 11(4.38%) were between the age of 24-29 years. Furthermore, 76(30.28%) were between the age of 30-35 years while 53(20.12%) were between the age of 36-40 years and 102(40.64%) were above 40 years. The data show that a big number of respondents were full-grown well to the extent that they understand this study and contribute enough information regarding timely filing using electronic system on monitoring VAT returns in the study area.

Table 3: Education Level of the Respondents

Educational level	Frequency	Percentage
No formal education	00	00.00
Primary education	40	15.94
Secondary education	87	34.66
Diploma	49	19.52
Degree	55	21.91
Masters'	20	7.97
Total	251	100.00

Source: Field data, (2023)

Results in Table 3 shows education level of the study participants. Results show that, there is no respondent with no formal education (0.00%). Further results indicated that 40(15.94%) of the respondents had primary school education and 87(34.66%) had secondary school education. Among the respondents 49(19.52%) had Diplomas and 55(21.91%) had degrees while those with Master Degrees were 20(7.97%). The data shows that a big number of respondents have been educated and hence are capable of reading, knowledge about the subject and are able to provide correct information on the current study on timely filing using electronic system on monitoring VAT returns in Moshi Municipality.

4.2 Roles of Timely Filing using E-Systems on VAT Return Monitoring

Table 4 presents the level of agreement and disagreement by taxpayers have on the role of timely filing using electronic system on monitoring of VAT returns A total of ten (10) questions were assessed on a scale of 1 to 5 indicating a strong agreement to the statement to strongy disagreement. The scale in use was 1-5, Where: 5 = Strongly Agree, 4 = Agree, = Neutral, 2 = Disagree, 1= Strongly Disagree. Data results are presented in Table 4.4.

Table 4: Timely Filing using Electronic System on Monitoring VAT Returns (n=251)

Factors	5		4		3		2		1		Mean
	SA F	%	A F	%	N F	%	D F	%	SD f	%	
Always I file VAT return on time.	96	38.25	77	30.68	35	13.94	29	15.55	14	5.57	3.90
E- filing system gives an alert when due dates are near	87	34.66	80	31.87	22	8.76	32	12.75	30	11.95	3.65
I have failed to file VAT return after due date	11	4.38	42	16.73	36	14.34	113	7.4	49	5.9	2.61
With E filing system I file VAT return within few minutes	125	49.8	102	40.64	5	1.99	11	4.38	8	3.19	4.29
Filing VAT return through E filing system takes more time than submitting paper document to TRA.	10	3.98	5	1.99	20	7.97	115	45.8	101	40.24	2.24
I can reduce tax liability if I file return on time	95	37.85	86	34.26	36	14.34	15	5.98	19	7.57	3.96
I have reduced time for handling paper return to TRA.	97	38.65	92	36.65	16	6.37	24	9.56	22	8.76	3.87
I can retrieve VAT return on time with E filing system.	108	43.02	96	38.25	28	11.16	14	5.58	5	1.99	4.17
I can have VAT assessment on	88	35.06	106	42.23	36	14.34	14	5.58	7	2.79	4.01

time with E filing system												
I can pay the assessed Tax on time with E filing system	109	43.4	79	31.47	26	10.36	15	5.98	17	6.77	3.69	

Source: Field Data, (2023)

Data results have indicated that always VAT registered taxpayer's files VAT return on time and e- filing system gives an alert when due dates are near had a mean score of 3.90 and 3.65 with 68.96% and 66.52% respectively. The implication of the findings is that, having a mean score above average (2.5), participants basically agreed that they file VAT returns on time and e-filing system gives them an alert when the due dates are closer. However, missing the full mean score indicate that, some taxpayers in this group do not always file VAT returns on time and at the same time, the e-system gives them an alert when the due dates are close. These findings are in agreement with that of the key informants where one of the key informants said that:

'There is a big proportion of the taxpayers registered for VAT filing returns online and on time. However, there are still those who do not file on time. As a result, TRA officials have to make follow-up on them. At this point, monitoring of VAT returns becomes a bit complicated as the tax authority need to deploy resources for actions that were meant to be done online and on-time'. Key informant interview conducted on 2nd, April, 2023 at 10:00hrs.

The findings also are supported with that of Okunogbe & Pouliquen, (2017) who found that, online VAT revenue monitoring in Tajikistan was noted to improve VAT revenue collection as taxpayers were filing returns on time as an impact of the introduction of electronic tax filing. The findings of that study further indicated that, the costs of managing the process in terms of monitoring revenue collection has eased the burden of cost in terms of resource deployment for controlling revenue collection in the study area. Likewise, the findings in the current study is also supported by the findings Ratnawati & Natalisty, (2020) who found that the perceived effects of electronic filing and billing systems for lecturers has made a breakthrough to provide information technology in the form of e-filing to facilitate tax reporting and e-billing for tax payments.

Likewise, five other statements asked to respondents which are: failure to submit VAT returns on time, filing VAT returns in a shorter period, filing VAT using e-system takes more time than using the manual system, leading to high tax liability if one does the filing on time and reducing of paper work when e-filing system is used had the mean score Above 3.65. The five indicators seem to have moderate influence on monitoring VAT returns in the study area. Looking at these statements and the respondents, most of them are operational indicators with an exception of the leading to high tax liability. Being operational, it depends on how an individual taxpayer is alert and committed to fulfil tax obligation by the use of the e-system on time when his tax dues come. However, timely filing is mandatory and enforceable by laws in which this study finding explains that, they are taken seriously by the taxpayers as they might result into punishment if one does not abide.

These study findings are supported by Chisala, (2022) who found that the modernization of the taxation system by utilizing a reliable and up-to-date information system (e-filing) is one of the strategies taken to achieve a high level of tax compliance among SMEs by the Zambia Revenue Authority (ZRA) and enhanced e-filing on tax compliance among Small and Medium Enterprises of Chirundu market. These findings by the Zambia Revenue Authority is a confession of improved monitoring of revenue collection in the study area. The findings also are in agreement with that of the key informants where one of the tax officials said that:

'Timely filing of VAT returns is becoming a habit among many VAT taxpayers which in turn simplifies the work of the TRA in terms of revenue collection'. Key informant interview conducted on 3rd, April, 2023 at 12:00 noon.

This finding is a very good indication that both the taxpayers and the tax authority are on the same page of agreement that the mentioned indicators are accepted by both sides. That being the case may result in better understanding and hence a positive achievement in terms of VAT collection but also ease the process of monitoring.

Furthermore, retrieving VAT returns and having tax assessment on time if one is using the e-filing system had a mean score of 4.17 and 4.01 with 81.27% and 77.29% each respectively while payment of the assessed tax on time having a mean score of 3.69 with 74.87% these results were above average means as far as timely filing using E-filing Systems is concerned in monitoring VAT returns in the study area. This is evidence that VAT taxpayers are motivated to stretch and do better in their designated business area to use the system for the timely filing of VAT returns. The implication of the findings is twofold; one is that; taxpayers are ready to comply through the utilization of the e-system at their disposal. Secondly, the tax authority's work is simplified as taxpayers are able to pay their tax dues without being forced or followed. The findings also are in agreement with the findings of Purba et al, (2020) who found that effect of implementing e-filing systems on personal tax compliance with internet knowledge being available motivates taxpayers to compliance and timely filing of returns which in turn simplifies revenue collection by the tax authorities.

5. Conclusion and Recommendations

5.1 Conclusions

The objective of the study was to assess the role of timely filing through an electronic system on monitoring of VAT revenue collection in Moshi Municipality. Finding of the study have indicated that taxpayers understands the usage of the system but also the importance of timely filing through the system as generally the agreement to the statement tested were above the average mean score of 2.5 in nine statements out of ten statements assessed. From those findings, it is concluded that:

Timely of VAT returns through the electronic system is important in facilitating revenue collection in the study area as tax officials have indicated that it simplifies their work in the process of tax collection. Simplification of the process implies that the monitoring process is also simplified and ultimately resulting into more revenue collection with fewer resources invested in the process.

It is also concluded that, VAT registered tax payers understands the importance of timely filing of the VAR returns through the electronic system. Also taxpayers have confirmed simplicity of the process of filing, assessment and payment of the tax dues on time if the electronic system is used.

Moreover, the findings of the study have indicated a high level of acceptance to the items assessed regarding timely filing using the electronic system. The study concludes that; this is an indication of a high level of acceptance to the electronic system as far as timely filing of VAT returns is concerned.

5.2 Recommendation

Basing on the conclusions made, it is recommended that, the tax authority should invest more in awareness campaigns to the taxpayers on understanding the importance of timely filing through the electronic system as findings indicated that there are still a proportion of taxpayers who do not file their returns on time. Awareness campaigns will ensure compliance and enhance tax collection. To both sides, the revenue authority will achieve the objective tax collection while the taxpayers will achieve their obligations on time and easily. It is further recommended that, as there are indications of high acceptance of the system, TRA should keep alert of anything that could jeopardize these achievements by ensuring that the system is well monitored in terms of performance.

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