Keeping the Revenue Performance Ship Afloat: A Case of Tanzania Revenue Authority

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ABSTRACT

This case study examines the challenges faced by the Tanzania Revenue Authority (TRA) in its efforts to modernize tax administration and increase revenue collection. It focuses on the recent events including the nationwide traders' strike in June 2024, which exposed deep-seated issues within Tanzania's tax system. The study explores the complex interplay between the TRA's mandate to increase revenue and the business community's concerns about oppressive and unclear tax practices. Through an analysis of documentary evidence and stakeholder interviews, the case identifies key issues including tax evasion, complexity in tax laws, resistance to technological innovations like Electronic Fiscal Devices (EFD), and the informal sector's integration into the formal tax system. The study draws on theoretical frameworks such as the Gordon-Li Model, Lindahl's Model to contextualize these challenges. The study employed the case study research design and the sample size of 5 respondents who were purposely selected. This Case Study found that the TaxTech Ecosystem Initiative is a revolutionary approach to tax administration that leverages blockchain technology, artificial intelligence, and community engagement. This initiative aims to create a more transparent, efficient, and equitable tax system. The study concludes with recommendations for successful implementation, emphasizing the importance of stakeholder engagement, technological investment, phased implementation, inter-agency collaboration, data security, and continuous monitoring and evaluation. It suggests that if successfully implemented, this initiative could not only transform Tanzania's fiscal landscape but also serve as a model for other developing nations facing similar challenges in tax administration. This case study contributes to the broader discourse on tax administration in developing countries and provides insights into innovative approaches to addressing longstanding challenges in revenue collection and fiscal policy implementation.

Keywords: *Electronic Fiscal Devices, Development, Fairness, Ownership, Tax Payer Education, Transparency, Voluntary Payment of Tax*

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I. INTRODUCTION

On a sweltering June morning in 2023, the bustling Kariakoo market, usually a hive of activity, had fallen silent as shop owners shuttered their businesses in protest against what they perceived as oppressive tax practices by the Tanzania Revenue Authority[TRA] (Kalra & Ibne Afzal, 2023). Oppressive tax practices refer to unfair, burdensome, or excessively stringent taxation methods that disproportionately affect taxpayers, hinder economic activity, and may lead to financial strain or avoidance behaviours (Kainje & Ndolage, 2019). The strike had started on June 24, 2024, as a response to what traders perceived as oppressive tax practices by the TRA. Key issues included indiscriminate seizure of goods by TRA task forces under the pretext of value verification, inability to distinguish between street vendors and legitimate traders, introduction of a new VAT return system perceived as unfair, and the complexity and difficulty in understanding tax laws (Mandinge & Bojan, 2024). By June 25, traders in Mbeya, Iringa, Mwanza, Arusha, Ruvuma, Kagera, and Rukwa had joined the strike.

By June 26, the strike had spread nationwide, bringing business operations to a standstill (TRA, 2024). Martin Mbwana, chairman of the Kariakoo Traders Association, expressed the frustration of traders: "The situation is escalating. Traders from all over are joining the strike. We need action now." Meanwhile, ten foreign envoys, including the US Ambassador and British High Commissioner, had sent a joint letter to the Tanzanian government requesting urgent dialogue on the tax issues affecting investors (Zahoor & Raudha, 2024). The letter highlighted that many investors were encountering significant disruptions due to un-evidenced notices from the TRA demanding payments and account reconciliations dating back up to 15 years. Reports indicated that businesses faced 'bank agency notices' that froze accounts, halted operations, and negatively impacted employee salaries and supplier cash flow. The envoys also pointed out that the TRA had refused to recognize tax concession agreements that investors had entered with the Tanzania Investment Centre and various ministries, claiming these agreements were not gazetted (Chikaka, 2020).

These allegations underscored the need for a more transparent and predictable tax administration system to attract and retain foreign investment. In response to the mounting crisis, TRA's acting director for taxpayer education and communication, Hudson Kamoga, called an emergency press conference. "We are committed to fulfilling our duties according to the law," he stated firmly, "but we also recognize the need for dialogue and understanding" (Kainje & Ndolage, 2019) Behind the scenes, TRA officials worked frantically to organize meetings with key stakeholders. They reached out to Otieno Igogo, Chairman of the Taxpayers Association (TATA), seeking his organization's help in bridging the communication gap with the business community (Chikaka, 2020). Meanwhile, at the Ministry of Finance, officials huddled in late-night sessions, drafting proposals for tax law simplification and improved taxpayer education programs. They knew that resolving this crisis would require more than just short-term fixes; it would need a comprehensive overhaul of the relationship between the tax authority and the taxpayers (Kairu & Karanja, 2020)

The Tanzania Revenue Authority (TRA), established in 1996, is a semi-autonomous government agency responsible for tax administration in Tanzania. Operating under the Ministry of Finance, the TRA plays a crucial role in the country's fiscal policy implementation. It manages four core departments: Customs and Excise, Domestic Revenue, Large Taxpayers, and Tax Investigations. These departments are tasked with assessing, collecting, and accounting for all central government revenue. Tanzania's taxation system has undergone significant reforms since the introduction of the Income Tax Act of 2004. The TRA has been at the forefront of modernizing tax administration, implementing initiatives such as the Electronic Fiscal Devices (EFDs) program in 2010 to improve VAT compliance (Kainje & Ndolage, 2019). Despite these efforts, the organization faces challenges in balancing efficient tax collection with maintaining a business-friendly environment. Recent events, including a nationwide traders' strike in June 2024, have highlighted ongoing tensions between the TRA and the business community (Lyimo & Academy, 2022)

1.1 Statement of the Problem

The Crisis at TRA: At the Tanzania Revenue Authority (TRA) headquarters in Dar es Salaam, Commissioner General Alphayo Kidata and the other Commissioners heading their respective Tax Departments were very concerned. A statewide traders' strike in July 2024 highlighted serious issues in Tanzania's tax system. Examining recent income statistics, Kidata saw a crisis threatening both the TRA's effectiveness and the country's economic stability. The TRA was under pressure to increase tax collection, crucial for funding public services and economic initiatives, amid a negative balance of payments. However, businesses, from small shopkeepers to multinationals, resisted what they saw as complex and burdensome tax policies (Kassanda & Maziku, 2019).

Challenges in Tax Administration: A conversation with Sarah Mwakasege, an entrepreneur from Mwanza, underscored the problem: "We want to pay our fair share, but the regulations keep changing and are hard to understand," she said. The recent strike had caused significant economic losses. Tanzania's tax-to-GDP ratio was 11.8% in 2023, lagging behind Kenya's 15.6% and Rwanda's 14.3%. A survey revealed that 67% of businesses found the tax system complex, and 43% faced unexpected tax assessments. Additionally, the adoption rate of Electronic Fiscal Devices (EFDs) for VAT compliance was only 78%, far below the 95% target, indicating lost revenue (Lyimo & Academy, 2022)

A New Strategy for TRA: Commissioner Kidata and his team realized that traditional enforcement methods were failing. The TRA needed a new strategy that balanced revenue needs with fairness, transparency, and simplicity. He called a meeting with his managers, stating, "We need to rethink our approach to tax administration. We must turn paying taxes from a burden into a source of national pride and economic empowerment." Despite the challenges, Kidata felt hopeful. Success would not only solve financial issues but also transform the relationship between the government and its citizens, leading to economic growth and social progress in Tanzania.

1.2 Research objectives

i. To analyse the challenges in the current tax administration system and identify areas requiring technological and structural improvements.
ii. To propose the TaxTech Ecosystem Initiative as a solution leveraging technology and engagement to enhance transparency, efficiency, and tax compliance.

II. LITERATURE REVIEW

2.1 Theoretical Review

This section reviews relevant literatures and describe the theoretical, conceptual, and professional or technical issues relevant to this case scenario on improving revenue collection and garner greater cooperation from all stakeholders.

2.1.1 Gordon-Li Model

Gordon and Li (2005) used Chinese data from the 1990s to build a model of tax enforcement. Their research indicated that the majority of China's national revenue during that era came from taxes on larger state-owned corporations, as small and medium-sized enterprises (SMEs) couldn't contribute significantly. Gordon and Li (2005) concluded that SMEs' reliance on cash transactions allowed them to evade paying their fair share of taxes, thus shrinking the tax base. The model suggested that financial transactions are essential for taxation and business monitoring because they create a paper trail. Businesses will engage with the financial sector if the benefits, such as loan facilities, outweigh the costs.

Thus, the Tanzania Revenue Authority (TRA) can implement this approach by enhancing its acquisition of transaction data, particularly from small enterprises, in order to improve its collection efforts. By improving the systems for monitoring and documenting transactions, the TRA can better oversee financial operations and detect tax obligations that could otherwise go unnoticed. By implementing digital payment systems and encouraging their adoption among small enterprises, it is possible to establish a comprehensive record of transactions, which can enhance supervision and control. By implementing this strategy, the TRA may effectively prevent any financial losses resulting from these small enterprises and vendors, hence expanding the tax collection. Moreover, imparting knowledge and assistance to small business proprietors regarding the advantages of interacting with the banking industry might additionally foster adherence. This strategy will guarantee enhanced tax compliance and more precise revenue collection, ultimately leading to a stronger and fairer taxation system.

2.1.2 Lindahl's Model

The Lindahl equilibrium posits that individuals should pay for public goods in accordance with their marginal benefits. In this equilibrium, even if everyone consumes the same quantity of public goods, their prices may vary due to differing valuations. The Lindahl equilibrium is achieved when the sum of all individual prices equals the sum of all public product costs per unit. This model suggests an efficient supply of public goods where social marginal benefit equals social marginal cost. Leif Johansen further elaborated on this concept, emphasizing that individuals should pay taxes based on the value they assign to public goods (Abramovsky & Klemm, 2014). This kind of taxation ensures that the total tax revenue meets the cost of public goods, maintaining a balance.

To apply this model in this business case, it is important to arrange the taxation system in a manner that aligns individual tax payments with their perceived value of public goods. To achieve a fairer allocation of taxes, the Tanzania Revenue Authority (TRA) can use a personalized tax assessment method where individuals contribute based on their unique benefits. This may entail the use of advanced valuation procedures to appropriately measure the advantages that individuals obtain from public goods. In addition, public awareness efforts can enhance citizens' comprehension of the significance of public assets and the necessity of equitable contributions. By embracing these ideas, the TRA may cultivate a taxation climate that not only encompasses the expenses of public goods but also encourages equity and effectiveness. This method will not only increase tax compliance but also guarantee sufficient funding for public goods, hence enhancing total social welfare.

2.2 Empirical Review

Mtasiwa (2013) conducted a case study on the Tanzania Revenue Authority (TRA) in the Temeke Region. The study aimed to identify the main sources of income in Tanzania, assess critical problems with revenue collection effectiveness, and suggest ways to increase TRA's revenue base and yield. The study used both primary and secondary data, with a sample size of 200 consisting of 100 TRA workers and 100 taxpayers. It found that TRA faced challenges such as tax evasion, tax avoidance, and tax complexity. Additionally, there were issues with the misuse of tax exemptions granted to business communities. Tax authorities struggled with accessing, collecting, and accounting for tax revenues, promoting voluntary compliance, combating fraud and tax evasion, and managing tax activities. The study highlighted the need for significant tax revenue to support national development, pointing to gaps in tax administration that require urgent attention. Kairu and Karanja (2020) carried out a study titled "the impact of tax evasion on Tanzania's tax collection capacity in the Tanga tax zone." The study identified root causes of tax evasion, such as high tax rates, taxpayers' perceptions of government efficiency, low literacy rates, the nature of businesses, tax law provisions, and a general lack of tax morality. The study recommended enhancing information access, opportunities for voluntary disclosure, prosecution of tax offenders, and publicizing tax evaders. This research highlighted gaps in tax enforcement and the need for more robust measures to combat tax evasion effectively.

Walter (2013) studied the use of electronic fiscal devices (EFDs) in the Kinondoni Tax zone. The research aimed to assess TRA personnel's knowledge and skills regarding EFD management, evaluate user compliance monitoring, and determine the impact of EFDs on revenue collection. The study found that EFD management significantly improved revenue collection efficiency and that TRA staff were highly competent in EFD oversight. However, it also identified gaps in user education and support that needed to be addressed to maximize EFD benefits.

Awitta (2010) investigated the Kenya Revenue Authority's (KRA) revenue collection strategies in Nairobi. Using a descriptive research technique, the study assessed the current status of revenue collection strategies and quantitative aspects. The findings indicated that KRA's strategies had room for improvement, particularly in engaging with taxpayers and addressing administrative inefficiencies. This study provides insights relevant to Tanzania's TRA, emphasizing the importance of continuous evaluation and adaptation of revenue collection strategies.

Enahoro (2012) examined tax administration in Lagos State, Nigeria. The study found that ineffective tax administration affected government revenue, influencing tax policy, legislation, and administration. It recommended that Lagos State establish a framework for improved tax administration and consider delegating tax collection to private firms. These findings underscore similar challenges faced by the TRA in Tanzania, highlighting the need for administrative reforms to enhance tax collection efficiency. Mwiti and Mutegi (2018) analyzed the relationship between tax income and public spending in Tanzania from 2000 to 2020. Using data from the World Development Index and the Central Bureau of Statistics, the study found that government spending and tax income did not equalize over time, indicating instability in fiscal policy. This research suggests that Tanzania needs to strengthen the link between tax revenues and government expenditures to ensure sustainable economic development.

2.3 Literature Gap

The reviewed literature and case studies highlight significant gaps in Tanzania's tax administration, including issues with tax evasion, administrative inefficiencies, and the need for better taxpayer engagement and education. The TRA must address these challenges to improve tax collection and support the nation's social and economic development. Implementing comprehensive reforms, enhancing transparency, and fostering a collaborative relationship with taxpayers are crucial steps toward achieving these goals. Hence, numerous scholars and researchers have written about tax administration in Tanzania. Mtasiwa (2013) wrote a paper on tax administration for the Tanzania Revenue Authority (TRA), focusing on identifying income sources, assessing revenue collection problems, and suggesting improvements. Chikaka (2020) published a paper on the impact of tax evasion in the Tanga tax zone, concentrating on identifying the causes of tax evasion and proposing solutions. Walter (2013) published his research on the use of electronic fiscal devices (EFDs) by the TRA, with attention to assessing EFD management and its impact on revenue collection. None of the previous research has focused on the comprehensive role of tax administration in the overall efficiency and effectiveness of revenue collection in Tanzania. Therefore, this study shall examine the gaps in tax administration, the challenges faced by the TRA, and the strategies to enhance revenue collection in Tanzania.

III. METHODOLOGY

This section details the procedures used in selecting and contacting the primary characters, collecting data, and administering and analysing that data.

3.1 Business Case Design

The study employed a decision-making case design, a qualitative research method that explored real-life scenarios to understand the decision-making processes within a specific context. This design focused on analyzing how key decision-makers, typically managers or company leaders, approached challenges and made critical decisions. This approach was particularly effective in exploring the Tanzania Revenue Authority's (TRA) response to pressing issues such as complex tax laws, low compliance rates, and resistance from the business community. By analyzing how TRA leaders, including the Commissioner General and departmental managers, addressed challenges during the nationwide traders' strike, the study provided insights into decision-making processes under pressure. This method enabled a detailed evaluation of policies and interventions, such as the simplification of tax laws and the introduction of technological tools, highlighting their potential to enhance compliance and revenue collection.

3.2 Procedure to Select and Contact the Chief Protagonist and Other Characters

The procedure to select and contact the chief protagonist and other characters in the study followed a systematic and purposive sampling approach to ensure relevance and representativeness. The chief protagonist, typically the Commissioner General of the Tanzania Revenue Authority (TRA), was chosen for their pivotal role in strategic decision-making. Key departmental managers, tax experts, business representatives, and taxpayers were also selected to provide diverse perspectives. Purposive sampling, a qualitative research technique, was employed to deliberately choose participants based on their expertise, experience, and direct involvement in decision-making processes. Formal invitations, TRA communication channels, and personal networks facilitated contact, with consent ensuring ethical compliance. This approach enriched the study with insights into challenges and strategies shaping TRA's tax administration.

3.3 Data Collection Techniques

Data for this case study were collected through a comprehensive documentary review and face-to-face informal interviews by convenience sampling to understand the challenges associated with the Tanzania Revenue Authority's (TRA) tax collection processes. These methods provided a source of background knowledge, detailed data, and information essential for understanding the case. Complementing the documentary review, interviews were conducted with key stakeholders, including TRA officials, tax experts, business community representatives, and taxpayers. These interviews provided additional relevant data and allowed stakeholders to express their concerns and perspectives on tax administration challenges. Utilizing both documentary review and interviews enabled the identification of diverse solutions, offering the organization better problem-solving strategies. The interviews highlighted key issues and perspectives, while the documentary review provided comprehensive historical and contextual information. Comparing the input from interviews with the documentary data ensured a thorough understanding of the problems in tax administration at TRA, facilitating effective analysis and improvement of the organization's tax collection strategies.

IV. FINDINGS & DISCUSSION

As Commissioner General Alphayo Kidata and his team gathered in the conference room, the air was thick with anticipation. They knew that addressing Tanzania's tax collection challenges required a revolutionary approach. After hours of intense brainstorming and debate, a unique solution emerged – The TaxTech Ecosystem Initiative. The TaxTech Ecosystem Initiative is a comprehensive, technology-driven approach to revolutionize Tanzania's tax system. It aims to create a symbiotic relationship between taxpayers, the TRA, and the broader economy. The TaxTech Ecosystem Initiative's integration of blockchain-based tax ledgers aims to enhance transparency and security in tax administration. This innovative system records all business transactions in real-time, making it nearly impossible for taxpayers to evade taxes while ensuring data integrity. By replacing existing electronic fiscal devices with a tamper-proof, decentralized ledger, the Tanzania Revenue Authority (TRA) can strengthen its tax collection processes and rebuild trust with taxpayers. Additionally, blockchain technology simplifies data access and increases accountability, aligning with TRA's goals for modernization and efficiency in tax systems. A TRA senior manager remarked:

> *"The blockchain-based ledger is a game-changer. By ensuring real-time transaction tracking, it eliminates loopholes and builds taxpayer confidence in a fair, secure system"*

4.1 Challenges in the Current Tax Administration System and Identify Areas Requiring Technological and Structural Improvements

The Tanzania Revenue Authority (TRA) faces significant challenges in tax administration, primarily stemming from complex tax laws and regulations. Many taxpayers struggle to understand the intricacies of tax obligations, leading to unintentional non-compliance. This complexity also creates opportunities for deliberate tax evasion, especially among businesses leveraging loopholes in the system. Additionally, frequent changes in tax laws further complicate compliance, overwhelming taxpayers and undermining trust in the system. Simplifying tax laws and providing clear, consistent guidelines are critical to improving tax administration and fostering voluntary compliance. A business owner in Kariakoo explained:

> *"Understanding tax laws is like decoding a foreign language. The rules change too often, making it hard for small businesses to keep up or comply fully"*

Resistance to technological advancements, such as the adoption of Electronic Fiscal Devices (EFDs), is another significant challenge in TRA's tax administration. Many businesses, particularly in the informal sector, lack the infrastructure or knowledge to integrate these systems. Furthermore, issues with EFD management, such as technical malfunctions and limited user support, have diminished confidence in their effectiveness. Addressing these technological gaps through robust training programs and improved technical support can enhance EFD adoption and efficiency. A trader in Dar es Salaam Central Business District noted:

> *"We received EFDs but didn't get proper training on how to use them. When they fail, it takes forever to get assistance, which disrupts our business operations."*

Another pressing issue is the informal sector's limited integration into the formal tax system. This sector, representing a significant portion of Tanzania's economy, operates largely outside TRA's reach. Informal businesses often evade taxes due to fears of bureaucratic processes or penalties, depriving the government of substantial revenue. Introducing incentives for formalization, coupled with simplified registration processes, can encourage informal businesses to join the formal economy, broadening the tax base. An official from the Large Taxpayers Department cemented that:

> *"The informal sector holds immense potential, but mistrust and fear of penalties keep them from registering. Simplifying processes could change this narrative."*

4.2 TaxTech Ecosystem Initiative as a Solution Leveraging Technology and Engagement to Enhance Transparency, Efficiency, and Tax Compliance

The TaxTech Ecosystem Initiative proposes a transformative solution to modernize tax administration by leveraging cutting-edge technology and community engagement. At its core is the Blockchain-Based Tax Ledger (BTL), which ensures real-time recording of all business transactions. This transparent, decentralized system minimizes tax evasion by making data tampering nearly impossible while increasing trust between taxpayers and the Tanzania Revenue Authority (TRA). By replacing existing electronic fiscal devices, the blockchain system enhances security and provides accurate transaction records, critical for boosting compliance and revenue collection. A senior TRA manager insisted that:

"The blockchain system will revolutionize how we track transactions, making compliance easier and reducing revenue leaks significantly."

The initiative also includes the AI-Powered Tax Assistant (AITA), a digital tool designed to simplify tax processes and foster inclusivity. Accessible via smartphones and feature phones, AITA provides personalized tax advice; helps calculate liabilities, and answers queries in multiple languages. This innovation addresses taxpayers' struggles with complex regulations and encourages voluntary compliance by simplifying interactions with TRA. By integrating Lindahl's model of fairness, the tool ensures that taxpayers understand their obligations while highlighting the benefits of tax contributions. A small business owner in Dar es Salaam remarked that:

"With a tool like AITA, we wouldn't need accountants for basic tax issues. It would make compliance much simpler for us."

The initiative introduces gamified compliance through a Tax Coins System, which rewards compliant taxpayers. These points can be redeemed for government services or converted into mobile money, transforming tax payments from a burden into an engaging, rewarding experience. By fostering a positive association with tax compliance, this approach motivates taxpayers while reinforcing trust and collaboration with TRA. Such gamification strategies also demonstrate TRA's commitment to encouraging good practices rather than relying solely on enforcement. A trader in Dar es Salaam said:

"Receiving rewards for paying taxes feels like a fair deal. It makes me feel recognized and valued for being compliant."

V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

The Tanzania Revenue Authority (TRA) is at a critical situation in its mission to modernize tax administration and increase revenue collection to keep the Ship from sinking due to leakages from tax evasion, failure to include all businesses among other challenges. The nationwide traders' strike of June 2024 exposed deep-seated issues within Tanzania's tax system, highlighting the urgent need for reform. The proposed TaxTech Ecosystem Initiative represents a bold and innovative approach to addressing these challenges, leveraging cutting-edge technology and community engagement to create a more transparent, efficient, and equitable tax system. The initiative's multifaceted approach, incorporating block chain technology, artificial intelligence, gamification, and community involvement, has the potential to transform Tanzania's tax landscape. By addressing key issues such as tax evasion, complexity in tax laws, and the informal sector's integration, the TRA can significantly enhance revenue collection while fostering a more positive relationship with taxpayers.

However, the recommendations provided, including prioritizing stakeholder education, investing in technology infrastructure and human capital, adopting a phased implementation approach, fostering inter-agency collaboration, ensuring data security, and establishing a robust monitoring and evaluation framework, are crucial for the initiative's success.

If successfully implemented, the TaxTech Ecosystem Initiative could not only revolutionize Tanzania's fiscal landscape but also serve as a model for other developing nations facing similar challenges in tax administration. The initiative has the potential to create a virtuous cycle of increased compliance, improved public services, and economic growth, ultimately contributing to Tanzania's development goals. As Tanzania moves forward with this ambitious plan, it is important to remember that technology alone is not a panacea. The human element – building trust, fostering understanding, and cultivating a culture of voluntary compliance – will be equally crucial. By balancing technological innovation with strong community engagement and education, Tanzania has the opportunity to create a tax system that is not just efficient, but also fair, transparent, and aligned with the nation's developmental aspirations.

5.2 Recommendations

The study recommends the TRA administration to implement a nationwide block chain-based tax ledger system. This decentralized, transparent system would record all business transactions in real-time, making tax evasion

nearly impossible while ensuring data integrity and security. The BTL would replace the current Electronic Fiscal Devices (EFDs) with a more efficient, tamper-proof system. There is also a need of developing an artificial intelligence-powered tax assistant available via smartphone app and USSD for feature phones. AITA would provide personalized tax advice, help with calculations, and answer queries in multiple local languages. This addresses the complexity issue raised by many taxpayers and embodies Lindahl's model by helping taxpayers understand their fair share. TRA must introduce a points-based system where compliant taxpayers earn "Tax Coins". These can be used for government services, public transport, or converted to mobile money. This gamification encourages voluntary compliance and creates a positive association with tax payment.

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