TAXPAYERS' PERCEPTION OF TAX ADMINISTRATION PRACTICES AND REVENUE PERFORMANCE IN SOUTH SUDAN :A CASE OF MUNIKI PAYAM - JUBA CITY, SOUTH SUDAN

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DECLARATION

I, Awad Steward Omer Bako, declare that this research report is my original work, has not been plagiarized, and has not been submitted to any other institution for any award.

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Date: 22th September 2025

APPROVAL

This is to certify that this dissertation, "***Taxpayers' Perception of Tax Administration Practices and Revenue Performance in South Sudan: A Case of Muniki Payam, Juba City, South Sudan*.**" has been conducted under my supervision and is ready for submission with my approval.

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LIST OF ACRONYMS

Acronym/Abbreviation	Meaning
TIN	Taxpayer Identification Number
FET	Fiscal Exchange Theory
TPB	Theory of Planned Behavior
GDP	Gross Domestic Product
IMF	International Monetary Fund
OECD	Organization for Economic Co-operation and Development
UNCTAD	United Nations Conference on Trade and Development
IDPs	Internally Displaced Persons

ABSTRACT

This research investigated the critical influence of taxpayers' perceptions of tax administration practices on domestic revenue performance in South Sudan, addressing the national challenge of a severely low non-oil tax-to-GDP ratio. The primary purpose of the study was to assess how taxpayer attitudes toward three specific administrative practices taxpayer registration, the tax payment system, and taxpayer education affected compliance and, consequently, revenue generation in Muniki Payam, Juba City.

A mixed-methods research approach was employed, combining a quantitative cross-sectional survey of 398 taxpayers to assess their attitudes with qualitative data gathered from interviews with 15 participants to explore the underlying drives for these perceptions.

The findings established that taxpayer perceptions significantly influenced revenue performance, with strong positive correlations found between the efficiency of taxpayer registration (r=0.505, p=0.000) and the effectiveness of the tax payment system (r=0.396, p=0.000), and revenue outcomes. However, the study also revealed that South Sudanese taxpayers largely viewed the existing administration as cumbersome, ineffective, and unfair, pointing to systemic weaknesses such as unclear requirements, a lack of guidance, inadequate technology, and procedural delays as contributors to low compliance and tax evasion. Furthermore, a persistent distrust in the government's transparency and fairness in administering taxes was found to intensify noncompliance issues.

In conclusion, the study highlighted the urgent need for comprehensive reforms, recommending that streamlining tax procedures, enhancing transparency, improving taxpayer services, and intentionally building public confidence are vital measures to transform the negative taxpayer experience, improve compliance, and ultimately secure better long-term domestic revenue collection in South Sudan.

CHAPTER ONE

1.1. Introduction

This chapter presents the background to the study, statement of the problem, purpose, objectives, research questions, scope, significance and the conceptual framework.

1.2. Background to the Study

Taxation is fundamental component of state building and is essential for financing core government services like education, healthcare, and infrastructural development(Pritchard, 2010). In South Sudan, however, the state's capacity to generate revenue from the taxes is critically low, a situation that severely undermines its ability to provide these crucial public goods and services. According to the International Monetary Fund, South Sudan's non-oil tax to GDP ratio is the lowest in Sub-Saharan Africa, a clear indicator of its limited fascial capacity and high vulnerability (IMF, 2024b).

This weak revenue mobilization is a complex issue with multiple contributing factors. A major challenge is the prevalence of the informal economy, which makes a significant portion of the economic activity difficult to track and tax (IMF, 2024b). Additionally, weakness in tax administration such as complicated regulations, lack of transparency, and insufficient enforcement capacity discourage taxpayers and create opportunities for noncompliance (Dr. Akinwumi A. Adesina, 2022). Taxpayer attitudes toward the tax system are also influenced by perceptions of corruption and the belief that collected funds are not being used for public good, which further erodes trust and voluntary compliance (Brautigam, 2008). This research aims to address this gap by focusing on these taxpayer centered variables, with the hypothesis that a positive experience in these areas relates to to greater tax compliance and consequently a higher level of domestic revenue mobilization. By shifting the focus to the individual taxpayer, this study seeks to provide evidence-based recommendations for improving tax administration practices in South Sudan.

1.3. Statement of the Problem

South Sudan faces a significant developmental setback due to an endemic problem of poor tax revenue generation. According to the International Monetary Fund, 2024, South Sudan has the lowest non-oil tax-to-GDP ratio in all of Sub-Saharan Africa, highlighting a severe shortage of tax revenue. This limited fiscal capacity hinders the state's ability to fund essential public services, poverty reduction initiatives, and social safety nets, further increasing its vulnerabilities.

While existing research has extensively evaluated the complexities of tax administration in South Sudan, a critical gap remains in understanding taxpayer attitudes and their effect on revenue generation. This research hypothesizes that taxpayers' experiences with tax registration, payment, and education are crucial in shaping their compliance behavior, which ultimately affects the level of tax revenue. By focusing on these taxpayer-centric variables, this study aims to provide evidence-based strategies to transform tax administration practices and enhance domestic revenue mobilization in South Sudan.

1.4. Purpose and Objectives

The purpose of this research is to assess taxpayers' attitudes toward tax administration practices in South Sudan and their subsequent effect on tax revenue. This study seeks to bridge the existing knowledge gap by moving beyond the complexities of tax administration and directly examining the **taxpayer's perspective**.

1.4.1. Specific Objectives

This research is guided by the following objectives:

i. To examine the relationship of taxpayers' perception of taxpayer registration on revenue performance in South Sudan.
ii. To assess the influence of taxpayers' perceptions of tax payment system on revenue performance in South Sudan.
iii. To evaluate the effect of taxpayers' perceptions of taxpayer education on revenue generation in South Sudan.

1.5. Research Questions

i. What is the effect of taxpayer registration on revenue performance in South Sudan?
ii. What is the effect of tax payment system on revenue generation in South Sudan?
iii. What is the effect of taxpayer education on revenue performance in South Sudan?

1.6. Scope of the Study

This study gathered data about taxpayers' views concerning the effect of taxpayer registration, tax payment, and education in relation to tax revenue collection in South Sudan. For this purpose, research was conducted within Muniki Payam in Juba City. It is scheduled to span across five years, from 2019 to 2023. The major focal point of this research was to analyze taxpayers' opinions and experiences concerning taxation administration practices so as to better understand its effect on revenue collection.

1.7. Justification

This study is justified by the critical need to address South Sudan's persistent challenge of low tax revenue. As a young nation, it struggles with an inefficient tax administration characterized by poor compliance, a narrow tax base, and underdeveloped collection mechanisms. While existing scholarship has focused on the technical aspects of tax administration, this research takes a novel approach by examining the issue from the taxpayer's perspective. By investigating taxpayer attitudes and experiences with tax registration, payment, and education, this study will provide crucial insights into the barriers that hinder domestic revenue mobilization. The findings will serve as a foundation for developing evidence-based strategies and recommendations. These insights can help policymakers and tax authorities to eenhance tax compliance, bbroaden the tax base and optimize revenue generation. Ultimately, this research aims to inform a more effective and taxpayer-friendly tax system that is essential for South Sudan's long-term fiscal stability and developmental goals.

1.8. Significance

The findings of this research study is instrumental in informing policymakers, tax officials, and other stakeholders about the factors that influences taxpayers behaviors and revenue performance in South Sudan.

The implications of this research have considerable implications for informing policymakers, tax officials, and other stakeholders about what drives taxpayer behavior and tax revenue mobilization in South Sudan. By highlighting specific areas in which taxpayers have difficulties or are dissatisfied, targeted interventions can be implemented to refine the process of tax administration. Additionally, this research adds to literature related to developing countries, in this case, in post-conflict settings.

Finally, the purpose of this research is to inform the development of an improved and equitable tax system in support of economic and social development in South Sudan.

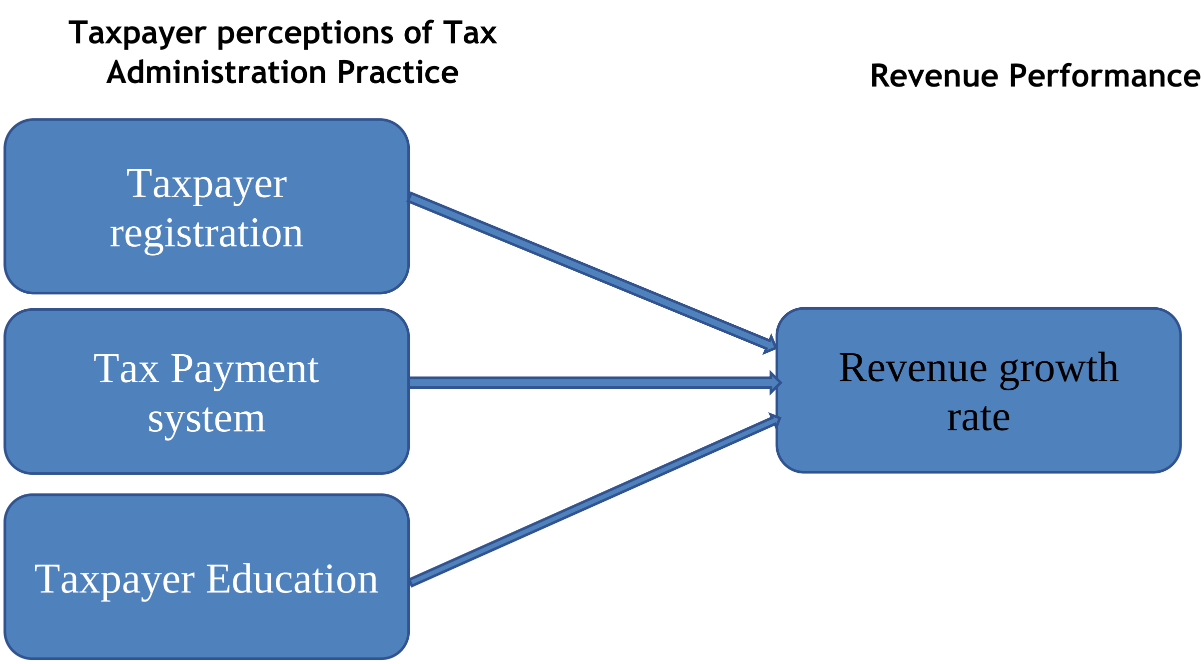
1.9. Conceptual Framework

This study examines influence of taxpayers' perception on tax administration practice on revenue performance, especially revenue growth rate. The theoretical foundation is that effective tax administration is crucial for encouraging voluntary compliance and maximizing revenue mobilization.

The conceptual framework presented below visually demonstrates the interrelationship between the independent variable (taxpayer perceptions of tax administration practices) and the dependent variable (revenue performance). It illustrates how three key sub-constructs; Taxpayer Registration, Tax Payment System, and Taxpayer Education directly influence Revenue Growth Rate.

Figure 1; Conceptual Framework

This diagram clearly shows the causal relationship between the variables, with the independent variables leading to the dependent variable.



Source: Researcher *(2024)*

Independent Variables: Taxpayer Perceptions of Tax Administration Practices

This study focuses on three key sub-constructs of taxpayer perceptions:

Taxpayer Registration: This sub-construct addresses taxpayers' views on the clarity, convenience, and effectiveness of the registration process. Positive perceptions in this area are posited to improve satisfaction and foster voluntary tax compliance, as supported by research from (Okunogbe & Santoro, 2023).

Tax payment system: This focuses on taxpayer opinions regarding the transparency of tax legislation and the accessibility and efficiency of payment mechanisms, including digital platforms. A simplified and convenient payment system can reduce compliance costs and improve the overall taxpayer experience, as noted by the (OECD, 2021).

Taxpayer education: This dimension involves taxpayers' views on the availability and quality of tax information and support services. Adequate education and support are expected to empower taxpayers to understand and correctly follow tax rules, thereby increasing compliance (Nose & Mengistu, 2023).

Dependent Variable: Revenue Performance: This is a complex and multifaceted concept. For the purpose of this study, it is measured by Revenue Growth Rate, which indicates the rate of change in tax revenue collected over a specific period. A strong revenue growth rate is a key indicator of efficient tax administration and successful revenue mobilization (Martinez-Vazquez & Bird, 2014).

Conceptual Relationship: The framework suggests that positive taxpayer attitudes toward the sub-constructs of tax administration practices such as, Taxpayer Registration, Tax Payment System, and Taxpayer Education are expected to lead to improved revenue outcomes. This relationship is based on the idea that taxpayers are more likely to comply voluntarily when they perceive the tax system as fair, efficient, and user-friendly, ultimately contributing to better revenue collection and long-term revenue growth (Mascagni et al., 2024).

CHAPTER TWO
LITERATURE REVIEW

2.0 Introduction

This chapter reviews existing literature to understand the complexity relationship between taxpayers' perceptions of the tax administration practices and revenue performance in South Sudan. It examines how taxpayers' attitudes towards taxpayers' registrations, payment systems and education influence government revenue. By analyzing theoretical models and the empirical research, this review identifies the key drivers that determines taxpayer behaviors and highlights the necessity for developing tailored effective tax strategies in South Sudan.

2.1 Theoretical literature review

This research investigates the interaction between taxpayers' attitudes and revenue outcomes in South Sudan using two complementary theoretical models: Fiscal Exchange Theory (FET) and Theory of Planned Behavior (TPB).

Fiscal Exchange Theory (FET)

The FET explains tax compliance through the principle of reciprocity where, citizens pay taxes in exchange of public goods and services from the government(Levi, 1989). This relationship is built on trust. If taxpayers believe their tax payments are used in a transparent and equitably manner, they are more likely to be compliant (Smith, 1992). If taxpayers believe their contributions are used transparently and equitably, they are more likely to comply voluntarily (Levi, 1989). The theory posits that when citizens perceive a "fair exchange" where their money funds essential services like education and infrastructure, their willingness to pay increases (Fjeldstad & Heggstad, 2011). Research supports this, showing a positive correlation between perceived fairness and tax compliance (Torgler & Schneider, 2009). The theory is relevant in South Sudan, as a decline in compliance can be linked to a lack of trust in government accountability(Brautigam, 2008). This research applies FET to examine how public attitudes toward government conduct and fairness affect their willingness to support the taxation system

However, FET has limitations. It may not fully account for other motivators like legal obligation, social pressure, or fear of punishment(Wenzel, 2002). Furthermore, cultural differences can alter perceptions of fairness, and in societies with widespread corruption or weak public services, the mutual exchange breaks down (Cummings et al., 2009). In a context like South Sudan, where political instability and public distrust in institutions are significant, FET is highly relevant. Studies show that a decline in tax compliance is directly linked to a public perception that funds are being misused (Brautigam, 2008). The theory also breaks down in contexts plagued by corruption and poor public services, where the reciprocal exchange is absent (Fjeldstad & Heggstad, 2011).

Theory of Planned Behavior (TPB)

The TPB suggests that an individual's intention to pay taxes shaped by three main factors, such their attitude toward paying taxes, their perception of social norms, and their perceived self-efficacy in managing tax matters (Ajzen, 1991). A positive attitude, coupled with social support for compliance and a belief that one can navigate the tax system effectively, increases the likelihood of voluntary payment (Ajzen, 1991; Bobek et al., 2007). Empirical research consistently shows a high correlation between these factors and tax compliance intentions (Bobek et al., 2007).

This Theory has been widely used in tax research, demonstrating a strong link between these three elements and tax compliance intentions (Bobek et al., 2007). It provides a framework for understanding why individuals may fail to comply, pointing to issues like a lack of clarity in tax laws or insufficient information. TPB offers a comprehensive view of the psychological determinants of tax behavior.

While TPB is influential in tax research, it also has its shortcomings. It may not fully explain the "intention-behaviour gap," where individuals with a positive intention to comply fail to do so due to unforeseen circumstances (Sheeran & Webb, 2016). It also primarily focuses on individual decision-making, sometimes overlooking broader systemic issues like complex tax laws or unfair practices (Kirchler et al., 2008). In the context of this study, TPB helps explain how individual attitudes toward taxation, when procedures are seen as fair and reasonable, can lead to higher compliance (Wahl et al., 2010).

By combining FET and TPB, this study gains a more comprehensive understanding of tax compliance. FET provides the macro-level context of fairness and trust between the government and taxpayers (Tyler, 2006), while TPB delves into the micro-level psychological factors that drive individual behaviour. A sense of fairness, as defined by FET, directly influences a taxpayer's attitude toward taxation (a vital component of TPB), and social norms are often rooted in institutional trust, which is also a central tenet of FET (Braithwaite, 2003). This integrated approach is essential for developing effective policies that promote voluntary tax compliance by addressing both systemic and individual-level motivations in South Sudan.

2.2 Empirical Review

This empirical literature on tax administration and revenue performance offers key insights, particularly in developing and post-conflict contexts like South Sudan. Studies show that inefficient tax systems, corruption, and a reliance on oil revenue have historically hindered non-oil tax collection in South Sudan. This review examines three key areas: taxpayer registration, tax payment systems, and taxpayer education.

2.2.1 Taxpayer registration on revenue performance.

Effective taxpayer registration is a foundational element for a successful tax system, providing the necessary infrastructure for revenue collection and a robust and accurate taxpayer database is crucial for forecasting revenue, monitoring compliance, and reducing tax evasion (Okunogbe & Santoro, 2023). Research from 2024 shows that tax revenue, particularly from personal and corporate income taxes, has been volatile in recent years, with some states experiencing declines due to tax rate cuts and economic volatility (IMF, 2024).

The use of modern technology can streamline the registration process and make it more accessible (OECD, 2017). The OECD's Tax Administration 2024 report notes a global trend toward proactive approaches to influencing taxpayer compliance, with tax administrations rapidly adopting e-administration for online filing and payments (OECD, 2023). These improvements aim to save taxpayers time and reduce the need for phone calls and paper processes (Faulkender et al., 2024). However, the adoption of these digital tools for tax payments remains uneven, with a significant gap between high-income and low-income economies (World Bank, 2025).

Research indicates that an TIN system is critical for tax administration (Conner, 2023). TINs help in detecting tax evasion, monitoring income, and preventing individuals from using fake IDs (OECD, 2021). They also assist tax authorities in managing information, classifying taxpayers, and running the system more efficiently (Bird, 2015). According to the World Bank, TINs allow agencies to exchange information securely, which can reduce administrative costs and improve public services (Khudadad, 2023).

While robust registration mechanisms can increase taxpayer numbers and cut down on cheating, they face challenges. The International Tax Competitiveness Index highlights that a well-structured tax code should be easy for taxpayers to comply with and should promote economic development while raising sufficient revenue (Mengden, 2024). Despite these efforts, some research indicates that in many countries, revenue has underperformed long-term trends (IMF, 2024).

For South Sudan, the effectiveness of the registration process is particularly critical. A study on the Directorate of Taxation in Juba highlights that while technology like the Revenue Management System (RMS) is available, the lack of effective management hinders its potential (Reth & Mwakhamah, 2019). The shift to online services, like the South Sudan Revenue Authority's (SSRA) eTax portal, simplifies the process but faces challenges such as limited internet access and a lack of digital literacy (UNCTAD, 2021). The informal economy in South Sudan also presents a significant challenge to registration, as many small businesses operate outside formal tax frameworks (Moore, 2023). Simplifying registration steps, lowering fees, and providing support, can encourage greater participation from this sector (Andy Lymer & Lynne Oats, 2022).

2.2.2 Tax payment system on revenue performance.

The design and functionality of a tax payment system have a significant impact on revenue collection by directly influencing taxpayer attitudes and compliance. A well-designed, efficient, and user-friendly system improves taxpayer satisfaction and increases the likelihood of compliance(OECD, 2021). Research consistently shows that taxpayers are more likely to comply when they perceive the payment system as reasonable, functional, and dependable (Bellová & Špírková, 2021). Conversely, negative perceptions fostered by complexity, opacity, and corruption can lead to uncertainty and tax evasion (Oladipo et al., 2022). Empirical evidence from various countries supports that taxpayers' perceptions of **fairness** are a key factor in their compliance attitudes (Saad, 2011). A system's integrity, including the behavior of tax officials, is as crucial as its technological components in building and maintaining public trust.

In South Sudan, effective tax administration is hindered by several significant challenges. Taxpayers often find tax laws difficult to understand, which contributes to errors and non-compliance. This is compounded by a lack of accessible tax education and an over-reliance on manual, in-person transactions (D. M. Benson, 2022). The prevalence of corruption is a major obstacle, as it severely erodes trust and cooperation (Rosid et al., 2019). The existence of multiple, often opaque, tax collection points and unofficial fees further complicates the payment process and fosters non-compliance. To combat these issues, tax administrations must prioritize accountability, transparency, and strong internal controls (M. S. Benson, 2024).

Improving tax payment systems requires a multi-faceted approach based on technology and service quality. Streamlining procedures and enhancing transparency are essential for building trust and improving the taxpayer experience. Providing a diverse array of secure payment channels, including digital options like mobile money, is crucial to meet the varied needs of taxpayers (OECD, 2020). The availability of e-services and mobile payments increases flexibility and convenience, which can help reduce non-compliance (Shukur & Hasan, 2020). Modern technological advances, such as pre-completed tax returns and e-filing systems, have the potential to boost efficiency and accuracy (Mbise & Baseka, 2022). However, it is vital to address the digital divide and ensure these solutions are inclusive, especially for those with limited internet access or digital literacy (Stankevicius & Kundeliene, 2017).

Beyond technology, the relationship between tax authorities and taxpayers is a key determinant of compliance. Building trust and commitment depends on collaborative interactions marked by effective services, friendly attitudes, and clear procedures (Purnomolastu, 2021). Simplifying tax forms and providing clear directions can significantly increase taxpayer satisfaction and improve filing procedures, leading to higher compliance (Akitoby, 2018). Conversely, negative experiences, such as lengthy wait times or rude staff, can erode trust and foster non-compliance (Prastiwi & Diamastuti, 2023).

2.2.3 Taxpayers Education on Revenue Performance.

Taxpayer education is a fundamental component of a successful tax administration system. Several research findings have increasingly illustrated that taxpayers' knowledge is positively related to compliance levels (Alshirah et al., 2022). Providing taxpayers with the necessary information and resources helps them understand their obligations, which, in turn, enhances voluntary compliance and revenue performance (Santoro, 2018). Studies from developing countries have shown a positive correlation between taxpayer education campaigns and improved revenue collection (Enock & Devis, 2023). This is particularly crucial in nations with low tax literacy, where many citizens are unaware of their tax responsibilities or the reasons for paying taxes (Logoro, 2014).

In South Sudan, a significant challenge is the lack of accessible and reliable tax-related information, leading to widespread confusion and reliance on costly private consultants. Without well-publicized educational programs, taxpayers remain unsure about their responsibilities, contributing to delayed payments, errors, and evasion. The lack of awareness and participation in tax education efforts weakens compliance and contributes to revenue shortfalls. Research from Yei River County, South Sudan, specifically highlighted the urgent need for educational initiatives to inform citizens about why they should pay taxes (Logoro, 2014).

To ensure effective engagement with diverse taxpayer groups, a **multi-channel educational approach** is necessary (Santoro, 2018). This includes utilizing digital channels like websites and social media for those with internet access, as well as traditional print materials for those without. Face-to-face workshops and seminars offer taxpayers the opportunity to interact directly with tax professionals, ask questions, and receive tailored support (Nose & Mengistu, 2023). It is vital to consider the digital divide in developing nations and combine both online and offline methods to ensure inclusivity and accessibility for all segments of the population. Partnering with community leaders and local media is also an effective way to reach a wider audience in a country with varied literacy levels (Logoro, 2014).

Beyond providing information, effective taxpayer education also involves building a sense of civic duty by highlighting how taxes fund public services and national development (Santoro, 2018). This can transform the taxpayer-state relationship from one of obligation to one of partnership, which is critical for long-term compliance (Nose, 2023). Campaigns that clearly link tax revenue to tangible public benefits, such as road construction or school funding, can make the abstract concept of taxation more concrete and meaningful to citizens, ultimately fostering a more sustainable and equitable tax system.

2.3. Summary of Literature Gaps

Despite the existing research, a significant gap remains in the comprehensive analysis of taxpayers' perceptions in the specific context of South Sudan. While studies have touched on tax systems and revenue collection challenges, there is a need for a detailed empirical investigation into how taxpayers’ attitudes toward specific aspects of tax administration; registration, payment, and education collectively influence revenue performance. This research aims to bridge this gap by providing empirical evidence on these interactions, offering a more extensive overview of how taxpayer perceptions in Muniki Payam, Juba, affect revenue performance.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter discusses the research methodology adopted in exploring the relationship between taxpayers' views on tax administration processes and revenue collection performance in South Sudan. It comprises the research design, study location, sampling techniques, data collection instruments, and data analysis method adhered to in order to meet the research objectives.

3.1 Research Design and Approach

The research used a cross-sectional survey research design. This approach allowed the researcher to gather data from a varied group of participants at one specific moment in time. A research design as an orderly plan for the gathering and analysis of data (Myers et al., 2013). The use of a cross-sectional design allowed for the practical application of that plan (Pallant, 2020).

A mixed-methods design informed the research. Quantitative and qualitative data were gathered. The quantitative data formed the foundation for correlation analysis, whereas the qualitative responses helped to explain patterns and provide context (Schoonenboom & Johnson, 2017). The two kinds of data complemented each other to provide a more holistic view of taxpayers' perceptions.

3.2 Area of the study

This research study was conducted in Muniki Payam Juba city, South Sudan, involving the taxpayers operating in its locality. The area comprises a range of economic activities, making it most suitable for analyzing the relationship between tax administration and revenue performance. This area is characterized by the predominance of traders, professionals, formal businesses, and informal practitioners.

The high population growth in Muniki due to the resettlement and internally displaced persons introduces new fiscal responsibilities and opportunities to the government. The population changes influence how the citizens participate in tax systems. According to the state Revenue Authority, Muniki Payam has 43,537 registered taxpayers. These consist of individuals, small enterprises, and participants in the informal economy. The heterogeneity of the population gave this study a firm ground for establishing the perception of the taxpayers' impact on revenue performance.

3.3 Population of the Study

This study examined taxpayers' perceptions of tax administration practices and their implication on revenue performance in South Sudan, specifically focusing on the population of Muniki Payam in Juba. The area is strategically located because it is a central business hub with a diverse population engaged in different economic activities. The study benefited from the sufficient and representative sample of taxpayers, through which their attitudes were thoroughly studied, and the subsequent impact of these attitudes on revenue collection in South Sudan was established. Muniki’s population is not static, and its growth is driven by internal migration, leading to intense urbanization. This evolving demographic and economic profile presented a unique opportunity to examine the effect of these factors on taxpayers' attitudes and tax compliance behaviors. Muniki Payam has 43,537 registered taxpayers with the state revenue authority. This constitutes a wide range of individual taxpayers, registered businesses, and informal sector operators, which provides valuable findings on the taxpayers' perception impact on revenue performance.

3.4 Sampling Techniques

This study employed two distinct sampling methods to investigate taxpayer perceptions of tax administration in Muniki Payam. The quantitative component utilized stratified random sampling, whereas the qualitative component adopted purposive sampling.

For the quantitative questionnaire, the researcher split taxpayers into three strata: registered businesses, individual tax payers, and informal sector operators. Each stratum was covered in the final sample in a proportion corresponding to its size in the larger population. Random sampling from each stratum then occurred, utilizing a random number generator and a taxpayers' list from the local tax authority. This served to minimize selection bias and make the sample reflective of the larger population structure.

Purposive sampling was employed for interviewing. In this approach, the participants were chosen according to their experience and relevance to the requirements of the study. The sampling included individuals from a range of sectors with variation in tax compliance and contact with the tax system. The approach enabled the collection of comprehensive information from individuals who could comment directly on problems being studied.

3.5 Sample Size Determination

This research integrated both interview and survey data in order to comprehend how taxpayers perceive tax administration and its influence on revenue performance in South Sudan. Both methods had their own manner of ascertaining the number of participants required.

The sample size for the survey was determined through Yamane's formula (1967):

$n = \frac{N}{(1 + N(e^2)}$, where:

n is the required sample size.

N = total population size

e is the margin of error.

With a 5% margin of error and a population of 43,537 taxpayers in Muniki Payam, the formula gives a survey sample of 398 respondents. These were stratified into three groups based on the formula for stratified sampling nh = n * (Nh / N). This led to a sample size of 36 for enterprises (totaling 3,918), 118 for individuals (amounting to 13,061), and 244 for informal sector operators (comprising 26,558) (BTI Transformation Index, 2024). This was to ensure each group was well-represented in the analysis. In the interviews, the research used an iterative sampling approach. Data collection continued until the point when the participants stopped presenting new concepts, a point known as saturation (Guest et al., 2006). The researcher expected to carry out around 15 interviews, borrowing from earlier research in the area. The participants were chosen from the three groups of taxpayers to reflect various viewpoints on tax administration in South Sudan (Babbie, 2010).

3.6 Variables and Indicators

3.6.1 Independent Variable:

Taxpayer perceptions of tax administration practices:

This study assesses taxpayer perceptions of tax administration practices through the application of a model that focuses on three main areas. The first area refers to taxpayer registration. Literature suggests that the experience people have during the registration stage plays a vital role in determining the likelihood of their voluntary tax compliance. In Rwanda, an empirical study shows that tax payment initiation increased with the simplification of the tax registration stage and subsequently an increase in registered firms (Mascagni & Nell, 2022). The change took effect not through compulsory measures but through the reduction of burden in the registration stage.

Simplification in processing has two main functions: enhancing participation levels and developing an atmosphere of trust. When the first encounter with the tax system is characterized by equity, transparency, and having respect, the taxpayer is more likely to construct an attitude that is associated with compliance (Bahl & Bird, 2008). Offering explicit direction and basic support from the beginning makes the person more likely to view the process as fair and thus adopt suitable behavior in the future.

That's why tax authorities need to focus on the experience people have during registration. It's not only about getting people into the system, it's about how they're brought in. Simple steps, clear guidance, and a little help early on can shape how taxpayers relate to the system going forward. Positive early contact creates a base for long-term compliance built on mutual trust.

Tax Payment system:

The payment systems directly impact taxpayer perceptions. If these systems are efficient and user-friendly, the rate of compliance improves. In Tanzania, one survey focused on how tax tools utilizing digital systems impacted small and medium-sized businesses (SMEs). The survey found that with the adoption of electronic systems, an improvement was noted in compliance rates among enterprises (K. S. Mbise & Baseka, 2023). Tax procedures were made easy to use by adopting technology and eliminated the hindrances related to traditional payment system.

The above study identified several characteristics that are imperative to an effective system. Primarily, the system must be user-friendly; having an easy-to-use system without the need to call on external assistance greatly boosts the chances of its uptake. Second, access to tools to obtain data is vital; when tax payment systems are able to leverage taxpayer data to act on or address issues preemptively, the overall effectiveness is improved. Third, electronic payment systems provide easy and secure ways individuals can pay tax without the need to physically travel to a tax office. Combined, these features promote voluntary compliance by making the process easy and easing user aggravation.

Taxpayer education:

Education is key element in influencing the public image of the tax system. If people are well informed and know how to seek help when they need it, their compliance with the system rises dramatically. Access to useful information, quality educational materials, and helpful services plays a significant role in this equation. These include help desks, extensive online materials, and staff that proactively respond to questions.

When taxpayers feel informed and supported, compliance increases on their part (Kogler et al., 2023). When tax administrators spend time explaining issues and making efforts to provide understandable responses, these efforts engender cooperation. When individuals are able to access understandable resources and seek support when called upon, the system becomes more manageable; this improves compliance in turn. Their availability and responsiveness should be a cornerstone of any strategy for promoting better taxpayer attitudes. Good communications, staff training, and strategic positioning of information where it can be found easily are all key to building a closer relationship between tax administrators and the taxpaying public.

3.6.2 Dependent Variable:

The dependent variable, revenue performance, was based on ratio scale data. This included actual tax amounts reported by the IMF and World Bank. Ratio data has a fixed zero point and supports detailed comparisons. That makes it suitable for analyzing revenue changes and comparing them with other financial indicators (Allen & Seaman, 2007). Using this level of measurement provided a clear and reliable foundation for quantitative analysis.

3.7 Measurement Levels

Taxpayer Perceptions

The opinions of the taxpaying public were measured using a -point Likert Scale. In this study, these opinions served as the independent variable. Participants were asked to indicate their level of agreement or disagreement with statements related to the tax administration practices. These statements covered areas such as the ease of registration, the transparency of tax policies, and the promptness of support services. The options given to them ranged from "Strongly Disagree" to "Strongly Agree." The method is frequently used and has been well recognized to be an effective way in measuring individual attitudes and is well suited for this type of investigation (Dawes, 2008). Additional research by (Boone et al., 2012) affirms its effectiveness in analyzing public perceptions regarding tax systems

Revenue Performance

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3.8 Methods of Data Collection

Questionnaire

To gather quantitative data, the researcher used a carefully designed questionnaire. The survey instrument was distributed to taxpayers in Muniki Payam through internet platforms and through personal interviews. The two modalities allowed the researcher to reach out to varied demographics those that are technologically savvy could do this online, while personal interviews catered to those who had unreliable internet access or technical skills (Dillman et al., 2014).

The survey instrument used closed-ended questions with provided response alternatives. Most questions used 5-point Likert scales to measure participants' views on attributes of tax administration. This format provided consistency in the responses and allowed the easy use of statistical analyses.

Interviews

In the qualitative strand, data came from semi-structured interviews with tax officials and taxpayers. The methodology allowed the interviewer to follow an overarching framework without conceding to controlling rigidity and instead enabled the probing into ongoing themes provoked by the participants' input (Bryman, 2016). It allowed participants to explain their experiences and viewpoints in full detail.

Each interview was recorded with the participant’s consent. These recordings were transcribed word-for-word to support accurate analysis. Working with full transcripts made it possible to examine specific phrases, expressions, and underlying meanings in the responses. This added depth to the findings on how people perceive tax administration and its effect on revenue collection.

3.9 Instruments of Data Collection

The researcher used a standardized questionnaire and a semi-structured interview guide to collect data on taxpayers' views on tax administration processes to obtain both qualitative and quantitative insights.

Questionnaire

The questionnaire was formulated based on key measures that reflect the taxpayers' views on tax administration. It was mainly made up of close-ended questions with pre-established response choices, mostly framed on a 5-point Likert scale. This allowed for the standardization of responses and enabled thorough statistical analysis. Before it was distributed, the researcher pretested the questionnaire on 39 taxpayers. This initial review was crucial in determining whether there were any confusing wordings or format issues. Based on the feedback obtained, the instrument was revised to make it clearer and more effective (Mark S. Litwin, 1995).

The final version of the questionnaire was distributed through both online media and face-to-face interviews. The twin approach enabled the taxpayers to choose the method they felt most comfortable with. In addition, it made it possible to involve a group of participants with diverse demographics, thus increasing the overall response rate from a heterogeneous population.

Interview

A qualitative aspect to the study was established through the use of a semi-structured interview format. The format consisted of open-ended questions to allow participants to express opinions in their own language. In this way, more in-depth exploration of experiences could be undertaken compared to standardized questioning with a set questionnaire (Osborne & Grant-Smith, 2021).

The guide covered four main areas: taxpayer registration, tax payment system, taxpayer education and revenue performance. It also comprised questions that were designed to make participants reflect on familiar issues or to expand on open-ended statements. The flexible format allowed the researcher to adjust the conversation and make sure the most important questions were discussed in-depth.

3.10 Quality Control

A rigorous quality control process was conducted to ensure the accuracy and reliability of both the quantitative and qualitative data. This process involved multiple key steps, aligning with the recommendations for ensuring data integrity to minimize bias in research (Joe et al., 2019). The procedures for each data type were specifically tailored to its nature, as detailed below.

3.10.1 Quantitative Data Quality Control

A multi-step approach was used to ensure the quality and integrity of the quantitative data. The collected data were first carefully checked for completeness and accuracy, with a focus on identifying and addressing missing values, deviations, and inconsistencies in the responses through data-cleaning procedures such as range checks and logical validation. The data were then entered into a statistical software package (SPSS) with double-entry techniques and automated validation checks utilized to minimize data entry errors. The researcher subsequently used SPSS to analyze the data, employing appropriate statistical techniques such as descriptive statistics, correlation analysis, and regression analysis to examine the relationships between the variables. The specific tests were guided by the research questions and the nature of the data.

3.10.1.1 Reliability and Validity of the Questionnaire

The reliability of the research questionnaire was assessed using Cronbach's Alpha (α) to measure its internal consistency. This statistical test is essential for multiple-item scales, such as the Likert scales used in this study, to determine the extent to which the items in each scale reliably measure the same underlying construct. A Cronbach's Alpha score of 0.70 or higher is generally considered acceptable for social science research, as suggested by (Taber, 2018). The questionnaire was first pre-tested on a small group of taxpayers to identify and correct any ambiguities. Following this, a Cronbach's Alpha analysis was conducted to 39 taxpayers to confirm the reliability of the scales. The results showed strong internal consistency: Taxpayer Registration Scale had an alpha of 0.88, the Tax Payment Systems Scale had 0.84, and the Taxpayer Education Scale had 0.79. These high scores confirm that the instrument consistently measured its intended constructs.

For validity, both face validity and content validity were addressed. Face validity was ensured through a careful review of the questionnaire by the researcher and the supervisor to confirm that the questions, at face value, measured the intended constructs of taxpayer perceptions. Content validity was achieved by deriving the questions directly from the theoretical framework and literature review. The instrument was designed to be comprehensive, covering all key sub-constructs, including taxpayer registration, payment systems, and education. The pre-test of the questionnaire also contributed to content validity by helping to identify any confusing or irrelevant items.

3.10.2 Qualitative Data Quality Control

The quality and consistency of the qualitative data were ensured through several key measures. The interview transcripts were carefully reviewed for accuracy, and member checking was employed for transcripts shared with participants to enhance accuracy and dependability. A systematic coding process was applied to the transcripts to identify key themes, patterns, and recurring ideas. This process involved assigning codes to text sections and grouping them into meaningful categories, followed by a thematic analysis to interpret the coded data and identify relationships between the themes (Braun & Clarke, 2021). To enhance the reliability of the coding process, a second researcher independently coded a subset of the transcripts. Inter-coder reliability was then assessed to ensure consistency in the application of the codes and the identification of themes.

3.11 Strategy for Data Processing and Analysis

This study used a mixed methods approach, integrating quantitative and qualitative data analysis techniques to broadly understand the relationships between taxpayers' perception of the tax administration practice and revenue performance in South Sudan.

Quantitative Data Analysis

The quantitative data obtained from the structured questionnaires were processed and analyzed using SPSS using the following steps.

Data Preparation

The raw data was cleaned and organized, the missing values were addressed, and deviations and inconsistencies were identified and addressed. The data was then coded and entered into SPSS with careful attention to accuracy and consistency.

Descriptive Statistics

Descriptive statistics were utilized to summarize and describe the characteristics of the sample and the key variables such as measure of central tendency (Mean, median and mode) and dispersion (standard deviation and range)

Inferential statistics:

As quantitative analysis, correlation analysis was used to examine the interrelation between taxpayer perceptions and revenue performance. Pearson's correlation coefficient served to measure the direction and extent of these relationships. The use of these analytical techniques relied on the data characteristics and the questions being addressed by the study.

In addition, the study used multiple regression analysis. This statistical tool allowed the researcher to build a model showing to what extent taxpayer perceptions; namely fairness, transparency, and efficiency predict changes in revenue performance. The regression analysis allowed the researcher to identify which perceptual indicators had the greatest effect while controlling statistically for others. The findings obtained through these analytical methods were presented through charts, graphs, and tables. The presentation allowed for easy comprehension of the findings and promoted correct and uniform interpretation of the data.

Qualitative Data Analysis

The qualitative data, collected through semi-structured interviews, was analysed using thematic analysis. This method helps identify patterns within interview responses (Roseveare, 2023). First, the researcher transcribed all interviews word-for-word, based on recordings made with participants' permission. After transcription, the researcher reviewed each transcript carefully, multiple times, to understand what participants shared.

Throughout the investigation, the main elements in the text went through systematic coding. Every single code represented a specific concept or experience. The codes were then synthesized into general themes that represented either similar characteristics among participants or differences in how they viewed it. The researcher then narrowed these themes down to more precise reflections on the data to answer the research questions posed in the study. The final themes were expressed in narrative form, supported by the participants' own words to emphasize their experiences and perceptions on tax administration.

Integration of Quantitative and Qualitative Findings

After analyzing both datasets, the researcher compared them to develop an integrated comprehension of taxpayer perceptions and budget outcomes. The comparative review made clear the differences and characteristics found in the two types of data and emphasized how important these are to an understanding of tax administration in South Sudan. The combination of survey findings and the insights from interviews provided a more complete comprehension than either source would provide exclusively. (Roseveare, 2023) supports this approach by stating that the integration of multifaceted evidence strengthens the transparency of complicated social questions.

3.12 Ethical Considerations

This study was conducted following the highest ethical standards, prioritizing the rights, welfare, and dignity of all responds. The following ethical considerations were adhered to while undertaking the research.

Informed Consent

Before the study began, detailed information about the aim of the study, the method to be used, possible risks and expected benefits, and the rights of the participants was given to all the participants. Informed consent was obtained only after the participants showed a clear grasp of the nature of the study (Fisher, 2009). Where the participants had poor literacy skills or preferred oral communication, the researcher explained and clarified the relevant information to them personally.

Anonymity and Confidentiality

The participants were kept anonymous throughout the study. The researcher did not collect names or identifying details that could identify any individual. The data were housed in a secure environment and accessed only by authorized study staff members. All contact details obtained during the study were kept separate from the main dataset and then erased once the study finished.

Adherence to Ethical Guidelines

The study followed the ethical guidelines set at both national and institutional levels. The study design was approved by an ethics committee to ascertain the safety of the participants while meeting all the required guidelines.

Data Security and Integrity

The data were handled with utmost care by the investigator. The documents were password-protected and encrypted to prevent unauthorized access. Regular backups were made to reduce the risk to data loss. After an allocated period of time, all data will be permanently erased.

3.13 Anticipated Methodological Constraints

Although this study intends to offer valuable insights into the relationship between taxpayers' perceptions and revenue performance in South Sudan, it is vital to acknowledge potential methodological constraints that may arise during the research process. The constraints could influence the findings, scope, generalizability, and interpretation.

The following methodological constraints were anticipated:

Data Collection Challenges: Collecting accurate data in South Sudan is particularly problematical. A high proportion of the population is involved in an unrecorded informal economy. People have varying levels of literacy and access to computing resources; thus, the researcher used an integrated approach to obtain exhaustive involvement from all pertinent subjects.

Limitations of Secondary Data: The study relied on financial information from bodies like the World Bank and the International Monetary Fund. While these are typically reliable sources, they might not always present the latest information. South Sudan's revenue tracking mechanisms are still being developed, which means that there could be discrepancies or inconsistencies in the figures.

Sampling Bias: Though both stratified random sampling and purposive sampling were appropriate for this study, they carry with them some inherent risks. The list of registered taxpayers might not fully represent those who are in the informal economy. For interviews, purposive sampling relies on the researcher's discretion, an element that could unintentionally introduce bias.

Reusability and replication: Since the study focused only on Muniki Payam in Juba, the results may not apply across South Sudan. Juba is a busy commercial area and may not reflect conditions in smaller towns or rural areas. Readers should be cautious about applying the findings too broadly.

Extrinsic Influences: While the study focused on perceptions of tax administration, other factors also affect revenue collection. These include political instability, economic shocks, and corruption. These elements were not directly studied but likely influence both taxpayer behavior and revenue performance. The findings should be read with these broader issues in mind.

CHAPTER FOUR

PRESENTATION AND INTERPRETATION OF FINDINGS

4.0 Introduction

This chapter presents the study's findings based on taxpayer perceptions of tax administration practices and revenue performance in South Sudan. Data is analyzed and interpreted, highlighting key themes such as taxpayer registration challenges, tax payment system difficulties, taxpayer education gaps, and perceptions of fairness, compliance, and government transparency.

4.1 Demographic Findings

Table 1; Respondent's demographics

		Frequency	Percent
Gender	Female	220	55.3
	Male	178	44.7
Age	20 - 29 Years	133	33.4
	30 - 39 Years	138	34.7
	40 - 49 Years	81	20.4
	50 and above	46	11.6
Taxpayer Type	Individual	118	29.6
	Informal Sector Operator	244	61.3
	Registered Business	36	9.0
Academic Qualification	Bachelor’s Degree	91	22.9
	Master’s Degree or higher	54	13.6
	No Formal Education	41	10.3
	Primary	60	15.1
	Secondary	87	21.9
	Vocational Training	65	16.3
Years in Operation/Business	1 - 3 Years	127	31.9
	10 Years or More	57	14.3
	4 - 6 Years	127	31.9
	7 - 9 Years	87	21.9

The gender distribution of the respondents shows slightly higher ratios of females compared to males. In particular, of the total number of participants in the cohort, 220 respondents (55.3%) reported being female while 178 respondents (44.7%) reported being male. This finding suggests the considerable evenness of engagement of the sexes with taxation issues in Muniki Payam with the large majority being of females. These findings may suggest greater involvement of women in economic activities as well as taxation issues in the region.

The demographic analysis of taxpayers according to their ages shows that the largest percentage falls within the economically productive middle-aged category. The largest number of respondents was found within the 30–39 years category with 138 members (34.7%), closely followed by the 20–29 years category with 133 members (33.4%). Another significantly large subgroup of 81 members (20.4%) was also within the 40–49 years category, while the category of 50 years and older had 46 members (11.6%). The grouping shows the predominance of the middle-aged as well as the youth within taxation issues, thus mirroring the composition of the workforce within Juba.

Among the different categories of taxpayers, 244 persons (61.3%) were identified as informal sector participants, thus making them the main contributors to the tax base in Muniki Payam. Individual taxpayers made up 118 (29.6%), while only 36 (9.0%) came from formally registered businesses. The high number of informal sector operators reflects the dominance of unregistered businesses in the South Sudanese economy, which may have implications for tax compliance and the effectiveness of revenue collection initiatives.

The respondents had varied academic qualifications, mirroring the different educational backgrounds of the taxpayers. Individuals with a bachelor's degree had the largest number of members with 91 respondents making up 22.9%. Those with a master's degree and beyond had 54 respondents making up 13.6%, while 41 respondents making up 10.3% had no formal education. Respondents with primary school had 60 making up 15.1%, while 87 respondents making up 21.9% had attended secondary school. Additionally, 65 respondents making up 16.3% had undergone vocational training, indicating the presence of vocational training-based education within the taxpayers. This relatively high level of educational attainment may in turn influence the understanding of tax administration as well as compliance behaviors of the taxpayers.

The duration of economic engagement among taxpayers varied, with the majority having operated for shorter periods. An equal number of respondents, 127 (31.9%), reported being in operation for either 1–3 years or 4–6 years, suggesting a high number of relatively new businesses. Meanwhile, 87 (21.9%) of the respondents had been active for 7–9 years, while 57 (14.3%) had been in operation for 10 years or more. This trend points to the transient nature of businesses in Muniki Payam, which may affect the stability of the tax base and revenue collection efficiency.

4.2 Descriptive Findings

4.2.1 Descriptive Statistics Taxpayer Registration.

The participants' views on the registration of taxpayer processes showed varied agreement, uncertainty, and disappointment with different parts of the system. Responses gathered were analyzed using the five-point Likert scale method, with high mean scores reflecting favorable perception and decreased mean scores reflecting skepticism and dissent.

Table 2; Taxpayer Registration

Statement	Mean	Std. Deviation
The registration process was easy to understand.	3.09	1.223
The required documents for registration were clear and easy to obtain.	2.89	1.306
The tax officials were helpful and provided clear guidance during the registration process.	2.65	1.334
The process for obtaining or updating a TIN was efficient and timely.	2.54	1.364
I believe the tax authority effectively utilizes technology to facilitate taxpayer registration.	2.58	1.374
I believe the TIN system helps to ensure fair and efficient tax administration.	2.66	1.365
I believe tax authority effectively utilizes TINs to track taxpayer activities and prevent tax evasion.	2.46	1.362
I believe taxpayer registration contributes to a fair and efficient tax system.	2.55	1.370

The findings on taxpayer registration reveal a clear narrative of inefficiency and a lack of transparency. The mean scores across all statements are consistently below 3.0 (with the highest at 3.09), indicating that taxpayers do not perceive the process as easy, clear, or efficient. The low mean scores for the effectiveness of the TIN system and its use in preventing evasion (2.46) suggest a general lack of confidence in the tax authority's enforcement capabilities. The consistently high standard deviations (above 1.2) across all statements highlight a significant variability in individual experiences, pointing to inconsistencies in the administration of registration services.

The statement that "the registration process was easy to understand" has a mean of 3.09 and a standard deviation of 1.223, indicating that respondents were generally neutral or mildly positive in agreement. However, the wide variation in answers indicates that although some taxpayers found the process easy, others did not, indicating an absence of consistency in the ease of registration processes.

The mean response obtained regarding the availability of necessary documents for registration was 2.89, with a standard deviation of 1.306. This shows that the participants were largely undecided or disagreed on the availability and ease of accessing necessary documents. The significantly high standard deviation indicates high variability in experiences, which implies that while some taxpayers had few challenges, others had significant challenges in accessing the documents.

The evaluation of the perceived helpfulness of the tax officers and the ease of understanding the instructions given during the registration process resulted in a mean score of 2.65, with a standard deviation of 1.334. The result implies that a significant percentage of respondents either disagreed or were not sure about the support given by the officials. The moderate level of variation in responses implies that, although some reported positive experiences with the authorities, others did not find the support adequate or clear.

The part of the registration process that was least positively evaluated was the efficiency and timeliness involved in obtaining or altering a TIN, which had a mean score of 2.54 with a standard deviation of 1.364. This means that most participants felt the process was not efficient, and the level of dissatisfaction varied from one person to another. A high standard deviation highlights the variance in experiences and points towards potential discrepancies in the effectiveness and promptness of services involved in TINs.

The measurement of the perception of the effective leveraging of technology by the tax authority to boost registration of taxpayers reported a mean of 2.58 with 1.374 as the standard deviation. This reveals that there was a significant number of respondents with neutral or opposite views about this statement. This highly variable standard deviation signals heterogeneity of experiences and points towards some of the taxpayers recognizing improvement in the technicalities of the registration process while there are some who notice failures or deficiencies in the process.

In response to questions about the role of the TIN system in supporting effective and fair administration of taxes, respondents gave an average rating of 2.66 with a standard deviation of 1.365. This suggests that views were slightly more positive than ratings for other statements but remained inclined towards disagreement or skepticism. That responses varied, as suggested through the standard deviation, means that while some taxpayers view the TIN system as effective for the administration of taxes, another group remains skeptical about its effectiveness and fairness.

The perception that tax authorities effectively utilize TINs to track taxpayer activities and prevent tax evasion was rated the lowest, with a mean score of 2.46 and a standard deviation of 1.362. This finding implies a general lack of confidence in the tax system's enforcement and monitoring capabilities. The considerable spread in responses suggests that while some respondents may believe in the tracking potential of TINs, a notable proportion perceive weaknesses in their application to ensuring tax compliance.

Concerning the degree to which the taxpayer registration promotes fairness and efficiency in the tax system, the mean score attained was 2.55, with a standard deviation of 1.370. This implies a general state of mild disagreement or ambivalence, reflecting that many respondents do not clearly identify the system as critical in ensuring equity and efficacy in tax administration. The wide range of responses indicates the differences in personal experiences, which can be caused by variability in the registration processes or the enforcement of tax laws.

4.2.2 Descriptive Statistics Tax Payment

Respondents' assessments of tax payment revealed varying degrees of agreement and uncertainty regarding the clarity of tax regulations, the usability of tax return forms, the adequacy of tax payment deadlines, and the accessibility of tax payment channels.

Table 3; Tax Payment Systems

Statement	Mean	Std. Deviation
The tax laws and regulations are clear and easy to understand.	2.90	1.254
The tax return forms are straightforward and user-friendly.	2.91	1.209
The tax payment deadlines are reasonable and provide adequate time for preparation.	2.90	1.354
The available tax payment channels (e.g., online, in-person) are convenient and accessible.	2.68	1.341
The tax payment options (e.g., electronic payments, mobile payments) are flexible and meet my needs.	2.49	1.374
I find the tax payment process to be efficient and hassle-free.	2.61	1.294
I believe the tax payment system is fair and transparent.	2.55	1.266
I am satisfied with the overall experience of paying taxes in South Sudan	2.41	1.260

The descriptive statistics for tax payment systems similarly signal dissatisfaction with the current processes. With all mean scores below 3.0 (the highest at 2.91), taxpayers express a general sentiment that tax laws are not clear, forms are not user-friendly, and payment channels are inconvenient and limited. The lowest mean score of 2.41 for overall satisfaction with the tax process directly confirms a high level of dissatisfaction among the majority of respondents. The high standard deviations for aspects like payment flexibility (1.374) and payment deadlines (1.354) suggest that experiences are highly inconsistent, with some taxpayers struggling significantly more than others.

The perception of tax laws and regulations as clear and easy to understand had a mean score of 2.90, with a standard deviation of 1.254. This suggests that taxpayers were largely uncertain or slightly inclined toward disagreement regarding the comprehensibility of tax regulations. The moderate standard deviation indicates notable differences in respondents’ experiences, potentially influenced by variations in education levels, familiarity with tax policies, or exposure to tax-related information.

In evaluating the user-friendliness of tax return forms, respondents reported a mean score of 2.91, with a standard deviation of 1.209. This finding implies that while some taxpayers may find the forms straightforward, a significant portion remains uncertain or perceives them as complex. The relatively lower standard deviation suggests that responses were somewhat clustered, indicating that many respondents shared similar experiences regarding the usability of tax forms.

The adequacy of tax payment deadlines in allowing sufficient preparation time was rated with a mean of 2.90 and a standard deviation of 1.354. The near-neutral mean value suggests that taxpayers neither strongly agreed nor strongly disagreed with the reasonableness of payment timelines. However, the relatively high standard deviation reflects varied experiences, where some taxpayers might find the deadlines manageable while others struggle to comply within the given timeframe. Factors such as business size, bookkeeping practices, and access to professional tax assistance could contribute to these differing perspectives.

The lowest-rated aspect of the tax payment system was the convenience and accessibility of available tax payment channels, which received a mean score of 2.68, with a standard deviation of 1.341. This indicates that respondents generally found the tax payment options, whether online or in-person, to be inconvenient. The high standard deviation further suggests significant disparities in taxpayers' experiences, possibly influenced by differences in digital literacy, internet access, or the efficiency of tax offices.

Tax payment flexibility and adequacy options, including electronic and mobile payments, were measured with a mean score of 2.49 and a standard deviation of 1.374. This shows that taxpayers generally disagreed or were uncertain about the availability of convenient payment methods. The relatively high standard deviation indicates significant differences in taxpayers' experiences, potentially influenced by factors such as access to banking infrastructure, digital payment literacy, and the reliability of the electronic payment system.

The efficiency and ease of tax payment process received a record of 2.61 mean with a standard deviation of 1.294. This indicates that while some taxpayers find the process manageable, a large proportion expressed dissatisfaction or uncertainty. This moderate dispersion in responses suggest that individual experiences with tax payment efficiency vary, possibly because of differences in taxpayers' familiarity with the system, administrative bottlenecks or procedural inefficiencies.

Fairness and transparency in tax payment system perception was rated with a mean of 2.55 and a standard deviation of 1.266. The mean score suggests that a large number of the respondents regarded the system to be lacking fairness and transparency or were unsure about its fairness. The differences in responses shown by the standard deviation indicate that taxpayers might have had relatively positive interactions with the system, whereas others encountered inconsistencies or perceived disparities in the tax administration.

The lowest mean score of 2.41 and a standard deviation of 1.260. was recorded against the satisfaction with the experience of paying taxes in South Sudan. This implies that taxpayers were generally dissatisfied with the overall process. This variation in responses indicates that while a few individuals might have had an satisfactory experiences, the majority encountered challenges that diminished their satisfaction with tax compliance procedures.

4.2.3 Descriptive Statistics Taxpayer Education

The effectiveness of taxpayer education as perceived by respondents highlights a general tendency toward disagreement or uncertainty regarding the sufficiency of information, the clarity of tax-related materials, the availability of support channels, and the responsiveness of tax officials.

Table 4; Taxpayer Education

Statement	**Mean**	**Std. Deviation**
The tax authority provides sufficient information and resources to help taxpayers understand their tax obligations.	2.62	1.283
The tax-related information provided is clear, accurate, and easy to understand.	2.63	1.344
The tax authority offers various channels (e.g., website, workshops, help desks) for taxpayers to access assistance.	2.35	1.329
The tax officials are knowledgeable and helpful in responding to taxpayer inquiries.	2.61	1.284

I feel well-informed about my tax obligations and how to comply with tax laws.	2.59	1.358
I am aware of the available resources and support services offered by the tax authority.	2.51	1.304
I believe the tax authority makes efforts to educate taxpayers about tax laws and regulations.	2.55	1.319
I am satisfied with the level of taxpayer education provided by the tax authority.	2.31	1.269

The data on taxpayer education reveals that taxpayers feel they are not receiving adequate information or support. The lowest mean score across all variables (2.31) was for overall satisfaction with education, indicating widespread dissatisfaction. All mean scores for statements on the sufficiency, clarity, and accessibility of information and resources are below 3.0, showing that taxpayers do not find the provided support to be effective. The consistently high standard deviations (all above 1.2) point to a significant disparity in experiences, suggesting that the tax authority's outreach efforts are not uniform or effective across the taxpayer population.

The tax authorities' provision of sufficient information and resources to help taxpayers understand their tax obligations was rated with a mean score of 2.62 and a standard deviation of 1.283. These findings suggest that many taxpayers were either uncertain or disagreed with the appropriateness of the information resources. The variation of responses, as shown by the standard deviation, implies that though some individuals may have found the existing resources helpful, others struggled with a lack of accessible and coherent information.

The clarity, accuracy, and easily understandable tax-related information provision received a mean score of 2.63 with a standard deviation of 1.334. The mean value suggests that respondents held neutral or slightly negative perceptions of how well tax-related information is disseminated. This relatively high standard deviation indicates diverse experiences, showing that while some taxpayers might have received clear and accurate guidance, others perceived inconsistencies, technical language barriers, or inadequate explanations.

The second lowest rated is the availability of taxpayers' assistance channels like websites, workshops, and help desks, with a mean score of 2.35 and a standard deviation of 1.329. This implies that taxpayers generally found the accessibility of support services missing. The high standard deviation mirrors significant disparity in experience, showing that although some respondents might have had access to assistance, others met obstacles due to limited service provision, inefficiencies in tax assistance mechanisms, or difficulties in obtaining timely support.

The competency and helpfulness of the tax officials to respond to taxpayers' inquiries was rated with a mean score of 2.61 and a standard deviation of 1.284. The mean value shows an impartial to slightly negative perception of tax officials' ability to offer adequate support. This variability in responses, as indicated by the standard deviation, implies that while some taxpayers may have received satisfactory assistance, others perceived gaps in expertise, responsiveness, or customer service quality.

The level of which taxpayers feel well-informed about their tax obligations and compliance requirements was rated with a mean score of 2.59 and a standard deviation of 1.358. This result implies that a substantial proportion of the respondents either disagreed or were uncertain of their level of awareness. The high standard deviation signifies considerable disparity in experiences, indicating that while some taxpayers might have received adequate guidance, others faced challenges in understanding their tax obligations due to insufficient information dissemination or complex tax regulation.

The awareness of available resources and support services provided by the tax officials received a mean score of 2.51 and a standard deviation of 1.304. This suggests that the majority of the taxpayers were unaware of the available resources and support services or had limited knowledge about the support mechanism in place. This relatively high variation in responses indicates disparities in access to taxpayer education, perhaps because of differences in communication outreaches, accessibility of tax offices, or ineffective strategies to disseminate information.

The respondents reported a mean score of 2.55 and a standard deviation of 1.319 regarding the perception of whether the tax authority tries to educate taxpayers about the laws and regulations. This implies that taxpayers generally held an impartial to slightly negative view on the effectiveness of tax education programs. This disparity in responses shown by the standard deviation indicates that while some taxpayers might have seen the tax authority's effort to educate taxpayers, others might have found these programs insufficient, inaccessible, or unclear.

The satisfaction with the level of taxpayer education provided by the tax authority received the lowest reported mean score of 2.31 and a standard deviation of 1.269. This suggests that taxpayers were mostly dissatisfied with the educational resources accessible to them. The moderate disparity in responses indicates that even though some individuals might have found the education slightly adequate, the majority perceived inadequacy in the effectiveness, accessibility, or availability of taxpayers' educational services.

4.2.4 Descriptive Statistics on Revenue Performance

Table 5; Revenue Performance

Statement	**Mean**	**Std. Deviation**
In the past five years, tax revenue in South Sudan has increased significantly	3.18	1.231
The annual growth rate of tax revenue is satisfactory compared to economic growth	2.60	1.181
The efficiency of tax collection has contributed to the observed changes in revenue growth.	2.38	1.261
Government tax policies in the last five years have positively impacted revenue growth.	2.51	1.257
The level of tax compliance among businesses and individuals has influenced revenue growth trends.	2.43	1.263

The descriptive statistics on revenue performance suggest that taxpayers are largely skeptical about its growth and the factors contributing to it. The mean scores for all statements, except for the overall belief in revenue growth (3.18), are below 3.0. This indicates that while some taxpayers may acknowledge that revenue has increased, they do not believe this is due to efficient tax collection (mean 2.38) or effective government policies (mean 2.51). The low mean score for the influence of compliance on revenue growth (2.43) suggests a widespread perception that non-compliance is a significant issue. This collective sentiment highlights a disconnect between the tax authority's efforts and the public's perception of their effectiveness

The belief that tax revenue in South Sudan has increased significantly over the past five years received a mean score of 3.18, with a standard deviation of 1.231. This suggest that the respondents largely held a neutral or slightly positive perception indicating that even though some individuals acknowledge the revenue growth, others remain uncertain or disagreed. The moderate level of disparity signifies divergent views on the extend and sustainability of the tax revenue growth, which might be influenced by the variation in business performance, or sectoral growth.

When assessing whether the annual growth rate of tax revenue is satisfactory compared to the broader economic growth, respondents reported a mean score of 2.60, with a standard deviation of 1.181. This suggests that many individuals perceive tax revenue expansion as either insufficient or uncertain in relation to overall economic progress. The relatively lower standard deviation compared to other variables indicates a somewhat consistent sentiment among respondents, reflecting concerns about the proportionality of revenue growth to economic performance.

The efficiency of tax collection as a contributor to revenue growth received a mean score of 2.38, with a standard deviation of 1.261. This suggests that respondents largely disagreed or were uncertain about whether improvements in tax collection mechanisms had driven revenue increases. The relatively high standard deviation indicates significant disparities in taxpayer perceptions, potentially due to differences in business size, sectoral tax enforcement, or exposure to tax collection processes.

The perception of whether government tax policies in the past five years have positively influenced revenue growth resulted in a mean score of 2.51, with a standard deviation of 1.257. This finding implies that respondents generally held neutral to slightly negative views regarding the effectiveness of tax policies in enhancing revenue performance. The notable variation in responses suggests differing perspectives on the effectiveness of policy interventions, which may be shaped by inconsistencies in policy implementation, administrative capacity, or the impact of tax incentives and enforcement measures.

The level of tax compliance among businesses and individuals as a determinant of revenue growth trends was rated with a mean score of 2.43, with a standard deviation of 1.263. This suggests that taxpayers largely perceived compliance rates as insufficient to drive meaningful revenue expansion. The substantial spread of responses, as shown by the standard deviation highlights discrepancies in experience with tax enforcement, possible reflecting differences in compliance levels across diverse taxpayers categories and economic sectors.

4.3 Qualitative Findings

4.3.1 Taxpayer Registration and Its Influence on Revenue Performance

Complexity of the Registration Process

Many interviews and quotes flag unclear and cumbersome registration process that leaves a lot of people frustrated. The steps just don't seem laid out clearly, and navigating through them can feel like trying to solve a puzzle without a guide. One person put it this way:

"The steps involved in registering with the tax authority is confusing and difficult to understand, especially for me who is unfamiliar with the tax system."

While a few individuals claim things seem fairly smooth, many struggles with unexpected document demands, little help from officials, and a process that just feels inefficient overall. In most cases, these mixed experiences hint that even if registration appears simple for some, the inefficient and unclear structure creates real barriers for many.

Accessibility of Information and Guidance

A major obstacle in the registration process is the limited availability and accessibility of tax-related information. Interviewees frequently reported that tax officials provide minimal assistance, leaving taxpayers uncertain about the procedures. One interviewee explained,

> *"Tax officials are not always available or helpful in providing clear guidance during the registration process, leaving taxpayers feeling lost and unsure of what to do."*.

This lack of support is compounded by outdated or inaccessible resources. Many taxpayers had to rely on legal professionals for support, which adds unnecessary costs and makes the system less accessible to lower-income individuals and small businesses.

Challenges in Obtaining a TIN

A recurring theme in the data is the difficulty taxpayers face in obtaining a TIN. The process is not only unclear but also lacks proper technological integration. Some taxpayers reported successfully obtaining their TINs through online registration, but the majority relied on intermediaries, particularly lawyers and tax experts.

One taxpayer described the process as follows:

> *"I obtained my tax registration number (TIN) with the help of tax experts such as the lawyers."*.

Additionally, the process for updating TIN information is non-existent online, causing further challenges for those needing to make changes.

The Role of Technology in Registration

The absence of robust digital solutions in taxpayer registration exacerbates inefficiencies. A significant portion of respondents emphasized the need for online verification of documents, digital submission of registration materials, and a live helpdesk feature.

One respondent suggested:

> *"The Revenue Authority should streamline the list of required documents and make them easier to obtain, potentially through online verification or government-issued digital documents."*.

By failing to embrace technology, the tax system remains time-consuming and bureaucratic, discouraging compliance among both individuals and businesses.

Effect on Revenue Performance

The inefficiencies in taxpayer registration have direct consequences for revenue collection and tax compliance. When the registration process is complicated, expensive, and unclear, many individuals and businesses fail to register or seek ways to avoid taxation.

Furthermore, the lack of trust in the tax system and government transparency negatively impacts compliance rates. One taxpayer expressed skepticism about where their tax money is going, stating,

> *"I am not sure if the government is committed to using tax revenue effectively because corruption, mismanagement, and lack of transparency still dominate the tax systems."*.

These perceptions create an environment of non-compliance and tax evasion, further weakening South Sudan's revenue performance

4.3.2 Taxpayers' Perceptions of Tax Payment Systems and Revenue Generation in South Sudan

Tax payment systems play a crucial role in revenue generation, yet taxpayers' perceptions of these systems influence compliance rates and overall efficiency.

Complexity of Tax Laws and Payment Challenges

Tax laws in South Sudan are widely perceived as difficult to understand, contributing to errors, frustration, and non-compliance. Many taxpayers describe the legal framework as overly intricate, lacking clarity, and frequently changing, making it hard to keep up. One taxpayer remarked,

> *"I find the tax laws and regulations in South Sudan very complex and challenging to understand, potentially leading to confusion, errors, and non-compliance."*.

The lack of accessible tax education programs and simplified materials exacerbates the problem. Many taxpayers resort to external support, such as lawyers, to manage their tax obligations. The interview summaries confirm this, stating that some individuals pay legal experts to process tax clearance certificates without tax payments.

Determining Tax Obligations and Payment

Tax payment should be a straightforward process, yet in South Sudan, it is anything but simple. Taxpayers struggle with understanding their specific tax obligations, the procedures involved, and compliance requirements. As one taxpayer put it,

> *"It is challenging to understand tax obligations and correctly pay the taxes due to the complexity of laws, unclear guidance, and a lack of user-friendly resources."*.

A major barrier is the absence of effective taxpayer support. The interview findings indicate that many individuals lack confidence in the information they receive from tax authorities, forcing them to seek help elsewhere. This reliance on unofficial sources creates inconsistencies and potential for misinformation, increasing the risk of non-compliance.

The Role of Fairness and Equity in Compliance

A tax system perceived as unfair discourages compliance. In South Sudan, taxpayers view the system as favoring some while burdening others unfairly. There is a divide between salaried workers, who have taxes deducted automatically, and businesses, which often find ways to evade taxes. One taxpayer articulated this concern,

> *"The fairness of South Sudan's tax system is undermined by weak enforcement. Individuals have their taxes automatically deducted from their wages, but businesses often find ways to avoid paying what they owe."*.

Additionally, taxpayers report double taxation issues and overlapping responsibilities between different tax collection agencies, making compliance even more confusing. This perception of inequity fosters resentment and discourages voluntary tax payment, further reducing overall revenue collection.

Payment Systems and Accessibility

Ease of payment is a crucial factor in tax compliance. In South Sudan, however, taxpayers face limited options, bureaucratic hurdles, and outdated systems. Many taxpayers still rely on manual, in-person transactions, as digital payment systems remain underdeveloped. One taxpayer explained,

> *"For salaried individuals, taxes are typically deducted by the employer and remitted to the tax authorities. Business owners pay through bank deposits and in-person submissions for payment."*.

Mobile payment options are currently unavailable, a gap that taxpayers believe should be addressed. Several interviewees suggested the introduction of mobile payment platforms to streamline tax collection and enhance convenience.

The Relationship Between Tax Compliance and Revenue Generation

A well-functioning tax system directly impacts government revenue performance. Taxpayers acknowledge that efficient administration leads to higher compliance rates and increased revenue collection. As one respondent noted,

> *"Efficient tax administration facilitates increased revenue. When taxpayers understand their obligations, comply with regulations, and can readily access support, they are more likely to pay taxes accurately and on time."*.

However, the lack of trust in the government's use of tax revenue weakens compliance. Many taxpayers believe that corruption and mismanagement prevent tax funds from being utilized effectively. One individual expressed doubt about the government's intentions, stating,

> *"I am not sure if the government is committed to using tax revenue effectively because corruption, mismanagement, and lack of transparency still dominate the tax systems."*.

Such sentiments discourage voluntary tax payments, leading to reduced revenue generation. If taxpayers feel that their contributions is not linked to public services, their willingness to comply diminishes.

4.3.3 Taxpayers' Perceptions of Taxpayer Education on Revenue Performance in South Sudan

Taxpayer education is crucial for fostering compliance, ensuring smooth tax administration, and ultimately enhancing revenue performance.

Difficulty Accessing Tax-Related Information

Taxpayers struggle to find reliable, up-to-date, and accessible tax-related information, leading to widespread confusion. A major complaint is that tax laws, processes, and obligations are not clearly communicated through government channels. One taxpayer captured this frustration, stating:

> *"Accessing tax-related information is challenging due to limited, outdated, and inaccessible resources."*

The difficulty in finding tax information affects compliance, as taxpayers either make errors in payment or avoid taxation altogether. The interview findings confirm this, highlighting that many taxpayers rely on private consultants to understand even the most basic tax procedures.

Reliance on Informal and Costly External Sources

Due to poor taxpayer education programs and inadequate official resources, individuals and businesses often resort to lawyers, tax advisors, or online resources of varying reliability. This reliance creates inequities in compliance, as wealthier taxpayers can afford expert guidance, while low-income taxpayers struggle. One taxpayer explained:

> *"There are significant information gaps for businesses when it comes to tax compliance. While many rely on tax advisors or audit firms, these resources may be inaccessible to some, and the information provided is not always reliable or user-friendly."*.

This dependence on costly private solutions undermines trust in the government's ability to provide fair and equitable tax administration. The failure to provide accessible information disproportionately affects small business owners and individuals, further discouraging compliance.

Dissatisfaction with Taxpayer Assistance Services

Taxpayer assistance services, such as help desks, call centers, and in-person inquiries, are widely seen as ineffective. Many taxpayers report that officials are unresponsive, unhelpful, and often lack knowledge about tax regulations. One taxpayer voiced their frustration:

> *"The responsiveness and helpfulness of tax officials during the registration process is inadequate.".*

The interview summaries further confirm that government-provided assistance is insufficient, and most taxpayers receive little to no guidance. In the absence of efficient taxpayer support, individuals are left to navigate complex tax regulations alone, leading to mistakes, frustration, and even tax evasion.

Limited Awareness and Participation in Tax Education Programs

Tax education programs are not reaching the majority of taxpayers. Most interviewees were unaware of any taxpayer education initiatives, and those who had heard of them had never participated. The lack of outreach significantly weakens compliance efforts. As one respondent noted:

> *"A few interviewees had heard of tax education programs but never participated, while the majority had neither heard of nor participated in any."*

This finding highlights the government's failure to proactively educate taxpayers. Without well-publicized and frequent educational programs, taxpayers are left confused about their responsibilities, tax incentives, penalties, and procedural requirements.

The Impact of taxpayer guidance

The lack of tax education and inadequate assistance services directly affect revenue performance. When taxpayers struggle to understand their obligations, lack access to guidance, or distrust the system, compliance decreases. This leads to delayed payments, errors, and outright tax avoidance. One interviewee explained:

> *"Efficient tax administration facilitates increased revenue. When taxpayers understand their obligations, comply with regulations, and can readily access support, they are more likely to pay taxes accurately and on time.".*

However, in South Sudan, these conditions are not met, resulting in a tax system that collects less than it should. If taxpayers education remain ineffective, the country will continue to face low compliance rates and revenue shortfalls.

4.4 Correlations

4.4.1 Pearson Correlation

The relationship between various aspects of tax administration and revenue performance was assessed using Pearson correlation analysis.

Table 6; Pearson correlation on Taxpayer perception and Revenue performance

		taxpayer registration	tax payment systems	taxpayer education
Revenue Performance	Pearson Correlation	.505**	.396**	.338**
	Sig. (1-tailed)	.000	.000	.000
	N	398	398	398

**. Correlation is significant at the 0.01 level (1-tailed).

The activities of taxpayers' registration reflected the strongest correlation with revenue results, as shown by a Pearson correlation coefficient of 0.505. This finding indicates a moderate to strong positive correlation, meaning that improvements in the efficiency of taxpayers' registration is associated with better revenue performance. In addition, the significance level of 0.000 supports the fact that the said correlation is statistically significant, meaning that factors like well-structured taxpayers' registration processes can be linked with better revenue collection performance.

The correlation coefficient of 0.396 between the revenue performance and the tax payment system is evident, indicating a moderate positive correlation. This shows that improvements in the usability, accessibility, and efficiency of tax payment systems is associated with better revenue performance. In addition, the statistical significance level at 0.000 supports the credibility of the correlation. This result suggests that changes in revenue performance in taxation could be connected to the payment options, and the effectiveness of compliance with deadlines. Education and assisting taxpayers showed the lowest correlation with revenue performance, although it was statistically significant, as indicated by the Pearson correlation coefficient of 0.338. The coefficient implies a moderate positive correlation, implying that improved taxpayers' education and support can be linked with improved revenue performance. The significance level of 0.000 supports the validity of the correlation. This result suggests that efforts to provide transparent information, raise awareness on tax obligations, and offer easily accessible tax education programs for taxpayers can be linked with differences in revenue collection.

4.4.2 Regression

A regression analysis was conducted to examine the effect of taxpayer registration, tax payment systems, and taxpayer education on revenue performance.

Table 7; Regression Coefficients

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.224	.132		9.296	.000
	taxpayer registration	.397	.054	.424	7.288	.000
	tax payment systems	.101	.067	.102	1.514	.131
	taxpayer education	.024	.058	.025	.408	.684

a. Dependent Variable: Revenue Performance

The regression equation yields a constant of 1.224 with a standard error of 0.132. This is the revenue performance expected when all independent variables are zero. The t-statistic, computed at 9.296, with a significance level of 0.000, highlights the statistical significance of the constant, indicating that the revenue performance has an underlying level not explained by differences in taxation administration practices.

The procedures used for taxpayer registration strongly affects revenue performance, as reflected in an unstandardized coefficient (B) of 0.397 and a standardized coefficient (Beta) of 0.424. This implies that a unit increase in the efficiency of taxpayer registration is expected to result in an increase in revenue performance of 0.397 units, ceteris paribus. The t-value of 7.288, coupled with a significance level of 0.000, justifies the statistical significance of the relationship. The high positive correlation suggests that improvements in the methods used for taxpayer registration and the effectiveness of TIN could be linked to changes in revenue performance.

The mechanisms involved in tax payment showed a weak effect on revenue performance, as indicated by an unstandardized coefficient of 0.101 and a standardized coefficient of 0.102. This indicates that an increase of one unit in the mechanisms of tax payment is associated with an increase of 0.101 units in revenue performance. However, with a t-value of 1.514 and a significance level of 0.131, the effect does not achieve statistical significance. The findings, therefore, indicate that changes in the procedures for tax payment arrangements are not likely to have a significant or lasting effect on revenue performance in the given model.

Provision of taxpayer’s education has shown to have a negligible effect on revenue performance, indicated by an unstandardized coefficient of 0.024 and a standardized coefficient of 0.025. This indicates that an increase in one unit in education to taxpayers is associated with an increase in revenue performance by 0.024 units. Additionally, the t-value of 0.408, coupled with a significance level of 0.684, further supports the indication that the correlation between the variables is not statistically significant. It indicates that changes in education programs will not be critical in shedding light on patterns within revenue performance across the dataset.

CHAPTER FIVE

SUMMARY, DISCUSSION OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter discusses the study's findings in relation to existing literature and theoretical frameworks. It provides a summary of key insights, draws conclusions on tax administration effectiveness, and presents practical recommendations for improving taxpayer compliance, revenue collection, and public trust in South Sudan's tax system.

5.1 Summary of Key Findings

5.1.1 Taxpayer registration and its effect on revenue performance

A look into the taxpayer's perception of the taxpayer registration reveals challenges that negatively affects revenues.

Quantitative data indicates that taxpayers have differing opinions about the registry procedure. The mean score for the registry procedure's comprehension was 3.09 (SD = 1.223), representing a medium level. However, the degree and ease of access to the documents needed had a lower mean score of 2.89 (SD = 1.306), indicating difficulties encountered in acquiring them.

Effectiveness in obtaining or updating a TIN was rated low, as shown by the mean score of 2.54 (SD = 1.364), portraying significant dissatisfaction. In the same way, the effectiveness of the tax authority in utilizing technology in taxpayer registration scored 2.58 (SD = 1.374), showing reservations on the use of technology in this process.

Issues about effectiveness and fairness in tax administration using TINs also manifest, since the mean indicating that the TIN system ensures fair tax administration was 2.66 (SD = 1.365). The belief that TINs are effective in tracking the behavior of taxpayers to prevent evasion was given a still lower mean score of 2.46 (SD = 1.362).

5.1.2 The influence of tax payment systems on revenue performance in South Sudan.

Findings support that the difficulties experienced in taxpayer registration could result into non-optimal tax compliance and thus potentially reduce voluntary tax payments and negatively impact the generation of revenue.

These findings highlight serious concerns over the efficiency and ease of tax submission and payment mechanisms.

The taxpayers view the ease of understanding of tax laws and regulations as moderate (Mean = 2.90, SD = 1.254), yet concerns about the ease of use of tax return forms, which was rated at 2.91 (SD = 1.209), still exist. Though tax payment deadlines were seen as acceptable, scoring 2.90 (SD = 1.354), the ease of payment methods (online and in-person) was rated lower at 2.68 (SD = 1.341), suggesting usability problems.

The range of options available for tax payment through electronic and mobile channels was ranked on average, 2.49 (SD = 1.374), indicating that many taxpayers are facing challenges with these channels. The overall rating of efficiency together with fairness in the payment system was evaluated as low, supported by a rating of fairness and transparency of 2.55 (SD = 1.266). This rating was consistent with the overall rating regarding tax payment satisfaction, noted at 2.41 (SD = 1.260).

These challenges are closely linked with delay in tax payment and a fall in early revenue collection, which signifies the need for considerable improvement in the efficiency of tax administration.

5.1.3 The effect of taxpayer education on revenue generation in South Sudan.

The Findings on taxpayer education describes serious shortcomings that hinder compliance and disrupts tax revenue generation. Respondents gave a mean score of 2.62 (SD = 1.283) regarding the sufficiency of tax information and resources, implying a lack of educational support. Likewise, the ease of understanding and accuracy of tax materials had a mean score of 2.63 (SD = 1.344). In addition, the assessment of support channels (websites, workshops, and help desks) provided an even lower score of 2.35 (SD = 1.329), implying limited access to support services needed.

The ratings of the expertise and helpfulness of tax authorities were slightly more positive, with a mean score of 2.61 (SD = 1.284). Nevertheless, overall knowledge of tax obligations remained insufficient, as reflected by a mean score of 2.59 (SD = 1.358). Perception of available resources and support services was also insufficient, with a score of 2.51 (SD = 1.304), which points out that many taxpayers are not aware of the education they can receive. The perception that the tax office adequately assists in educating taxpayers returned a mean value of 2.55 (SD = 1.319), while the general satisfaction with taxpayer education and support had the lowest mean value of 2.31 (SD = 1.269).

5.2 Discussion of Findings

The findings of this study reveal that taxpayer perceptions of tax administration practices significantly influence compliance and, consequently, revenue performance in Muniki Payam, South Sudan. The research demonstrates that clear and simplified procedures for taxpayer registration, efficient payment systems, and comprehensive education are critical for shaping these perceptions and fostering a culture of voluntary compliance. When taxpayers view the tax system as fair, efficient, and user-friendly, their willingness to comply increases, directly contributing to higher revenue collection. This aligns with the core tenets of both the Fiscal Exchange Theory (FET) and the Theory of Planned Behavior (TPB), which provide a dual-lens framework for understanding these relationships.

5.2.1 Taxpayer registration and Revenue Performance

The study found a strong correlation (r=0.505), a statistically significant result (p=0.000) between the efficiency of taxpayer registration and revenue performance. This result confirms that streamlining registration is directly linked to better revenue collection, supporting the empirical evidence from other developing economies (Okunogbe & Santoro, 2023).

The qualitative findings, which highlighted that confusing and difficult registration processes hinder compliance, are consistent with the argument that a strong registration system is foundational for effective revenue collection (Moore, 2023). An efficient system, particularly one utilizing a TIN, broadens the tax base and improves the government's ability to track taxpayer behaviour and prevent evasion (Bird, 2015; Conner, 2023). This finding directly supports the TPB. According to TPB, when taxpayers perceive a system as orderly, easy to navigate, and obligatory, their self-efficacy, the belief that they can successfully complete the process increases (Ajzen, 1991). The low mean scores for the ease of access to documents (M=2.89,SD=1.306) and the effectiveness of obtaining a TIN (M=2.54,SD=1.364) in your findings suggest a significant barrier to this self-efficacy, which in turn reduces the intention to comply.

However, as other scholars caution, registration alone doesn't guarantee compliance (Cummings et al., 2009). The findings also showed a low mean score regarding the belief that the TIN system ensures fair tax administration (M=2.66,SD=1.365). This reinforces the limitations of the FET. While FET suggests that compliance is driven by the reciprocal exchange of taxes for public services (Levi, 1989), this exchange breaks down when the system itself is not perceived as fair. For instance, the findings from Rwanda noted by (Mascagni et al., 2024) suggest that simply increasing registration is not effective without comprehensive taxpayer education and a foundation of perceived fairness. This integrated view underscores the need for a holistic approach that combines procedural efficiency with building trust.

5.2.2 Tax Payment Systems and Revenue Performance

The research reveals a moderate, positive relationship between the efficiency of tax payment systems and revenue performance, with a correlation coefficient of 0.396 and a significant p-value of 0.000. This suggests that making these systems more convenient and accessible is linked to improved revenue, a finding supported by the empirical literature (IMF, 2022).

The qqualitative findings, which show that taxpayers in Muniki Payam face significant challenges with manual, in-person transactions and a lack of digital options, align with the global trend toward e-payments (World Bank, 2025). The low mean scores for the ease of payment methods (M=2.68, SD=1.341) and the range of electronic options (M=2.49, SD=1.374) directly indicate the usability problems identified. These challenges create friction, decrease a taxpayer's perceived self-efficacy in the TPB framework (Ajzen, 1991). When taxpayers find it difficult to complete the payment process, their intention to comply and pay on time diminishes, which directly affects revenue collection.

Furthermore, the finding that satisfaction with the payment system was low (M=2.41, SD=1.260) and that taxpayers had reservations about fairness and transparency (M=2.55,SD=1.266) connects back to the FET. While efficient systems are important, their full effect is limited if taxpayers lack trust in the government's use of funds (Feld & Frey, 2007). This critical distinction is also highlighted by (Akitoby, 2018), who argues that technological improvements must be paired with transparency and enhanced enforcement to maximize their effect. Therefore, improving the payment system is not merely a procedural matter; it is an act of building trust, which is the foundational "psychological tax contract" (Feld & Frey, 2007) that enables FET to function.

5.2.3 Taxpayer Education in Relation to Revenue Performance

The study found a moderate positive correlation correlation (r=0.338, p=0.000) between taxpayer education and revenue performance. This indicates that increased education efforts are linked to increased revenue collection.

The qualitative findings confirmed that a lack of accessible information leads to confusion and errors, which can result in tax evasion. Providing clear guidance reduces uncertainty and promotes voluntary payments, leading to improved revenue collection (Mascagni et al., 2024). This is directly in line with the TPB. When taxpayers have access to sufficient, understandable, and accurate information, their attitudes toward paying taxes become more positive, and their perceived self-efficacy to comply increases (Ajzen, 1991; Bobek et al., 2007). The low mean scores findings for the sufficiency of information (M=2.62, SD=1.283) and satisfaction with support services (M=2.31, SD=1.269) directly demonstrate how a lack of education erodes a taxpayer's positive attitude and self-efficacy, leading to non-compliance.

However, education alone is not a remedy. The findings also revealed a pervasive lack of trust in the tax system. This connects directly to the FET (Levi, 1989). As (Torgler & Schneider, 2009) argue, if taxpayers believe their contributions are being mismanaged or wasted, education will be ineffective. This underscores the need for education to be integrated with streamlined procedures (Akitoby, 2018) and a foundation of trust and accountability (Rosid et al., 2016). Therefore, the findings show that taxpayer education in South Sudan must go beyond simply providing information; it must be part of a broader strategy that also builds trust and demonstrates a clear exchange of taxes for public goods and services.

5.3 Conclusions

The research confirms that taxpayer perceptions of tax administration practices significantly influence compliance and, consequently, revenue performance in South Sudan. By addressing taxpayer-centric variables such as the registration process, payment systems, and access to education, the government can transform tax administration and enhance domestic revenue mobilization. The study validates the central hypothesis that a positive perception of an efficient and fair tax system directly increases taxpayers' willingness to comply, which is essential for sustainable revenue growth. This conclusion is strongly supported by the integrated theoretical framework of the FET and the TPB.

5.3.1 Taxpayer Registration and Revenue Performance

The study found a strong positive correlation (r=0.505, p=0.000) between the efficiency of taxpayer registration and revenue performance. The quantitative and qualitative findings support the TPB, which suggests that a simple, clear, and accessible registration process improves a taxpayer’s perceived self-efficacy (Ajzen, 1991), encouraging voluntary participation (Bird, 2015). However, the study also acknowledges the caution from scholars like (Cummings et al., 2009) that registration alone is not a complete solution, as its full effect on revenue depends on other factors like taxpayer morale and perceived fairness.

5.3.2 Tax Payment Systems and Revenue Performance

A moderate and significant correlation (r=0.396, p=0.000) exists between the efficiency of tax payment systems and revenue performance. The research highlights significant taxpayer challenges with outdated, manual processes, which, according to the TPB, directly reduce a taxpayer's intention to comply due to low perceived self-efficacy and usability problems. Critically, this finding also aligns with the "psychological tax contract" concept from the FET (Feld & Frey, 2007). It suggests that even an efficient system will fail if taxpayers do not trust the government to use their money effectively, a point also emphasized by (Akitoby, 2018).

5.3.3 Taxpayer Education and Revenue Performance

The study found a moderate positive correlation (r=0.338, p=0.000) between taxpayer education and revenue performance. The findings indicate that clear, accessible tax information is crucial for improving a taxpayer's attitude and perceived self-efficacy, as posited by the TPB (Ajzen, 1991). However, the study confirms that education is not a not a remedy alone. The pervasive lack of trust highlights the limitations of education without a foundation of transparency and accountability, as argued by the FET (Torgler & Schneider, 2009)).

5.3.4 Taxpayers Perception of Tax Administration Practices and Revenue Performance in South Sudan

The overall decline in revenue and rising taxpayer dissatisfaction in South Sudan can be traced back to the systemic weaknesses in the tax administration system. The findings demonstrate that complex registration procedures, outdated payment systems, and a lack of taxpayer education create a negative feedback loop: negative perceptions lead to lower compliance, which in turn leads to poor revenue performance. This cycle highlights the urgent need for comprehensive reforms that are not just procedural but are also focused on rebuilding public trust.

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5.4 Recommendations

The following recommendations are grounded in the study's findings and are framed by the theoretical insights of both the Fiscal Exchange Theory and the Theory of Planned Behaviour.

Streamline Tax Laws and Procedures: To address the low perceived self-efficacy identified in the study, the government should simplify tax legislation and procedures (Ajzen, 1991). This includes creating and distributing easy-to-understand materials like FAQs and step-by-step guides for registration and payments. Simplifying these procedures will directly reduce confusion and errors, making it easier for taxpayers to comply voluntarily and thereby enhancing revenue collection.

Modernize with Digital Taxation Services: To improve the accessibility and ease of use that are central to the Theory of Planned Behaviour, the government should pursue a comprehensive digital transformation (Ajzen, 1991). This includes implementing electronic portals for online registration and tax payments, as well as integrating mobile payment systems. Adopting these digital solutions will not only reduce administrative costs and fraud but also increase taxpayers' perceived self-efficacy, directly leading to increased revenue (World Bank, 2025).

Enhance Taxpayer Education: To improve taxpayer knowledge and attitudes, the government must invest in training tax officials and establishing specialized help desks and responsive helplines. This is a crucial step in building taxpayers' perceived self-efficacy in navigating the tax system. By improving the support infrastructure and educating taxpayers through public campaigns and workshops, the government can foster a more positive relationship with taxpayers, reduce errors, and foster a more compliant environment (Mascagni et al., 2024).

Foster Transparency and Build Public Trust: This is a crucial recommendation informed by the Fiscal Exchange Theory (FET) (Levi, 1989). To rebuild the psychological tax contract that is currently eroding, the government must enhance transparency and accountability (Feld & Frey, 2007). This involves regularly publishing clear reports on revenue collection and expenditure, conducting public forums, and taking decisive action against corruption. When taxpayers perceive the tax system as fair and transparent, their willingness to comply increases, which not only boosts revenue but also strengthens the social contract between the government and its citizens (Rosid et al., 2019).

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APPENDICES

Appendix 1:

Questionnaire

Dear Respondent

I am Awad Steward Omer Bako, a student at Uganda Christian University, conducting research for my Master of Business Administration degree. This questionnaire is designed to gather information from you on "Taxpayers' Perception of Tax Administration Practices and Revenue Performance In South Sudan." It is being carried out as a partial fulfillment of the requirements for the award of a master's degree in business administration. Your contribution, opinions, and experiences will be highly appreciated. The researcher assures you that the information given shall be kept confidential and used for academic purposes only. Thanks for your cooperation.

Thanks for your cooperation.

PART A: Demographic data about the respondents

Please provide the following information about yourself:

(i)	Taxpayer Type	1	Individual	
		2	Registered Business	
		3	Informal Sector Operator	
(ii)	Gender	1	Male	
		2	Female	
(iii)	Age	1	20-29	
		2	30-39	
		3	40-49	
		4	50 and above	
(iv)		1	No Formal Education	

	Academic Qualification	2	Primary	
		3	Secondary	
		4	Vocational Training	
		5	Bachelor's Degree	
		6	Master's Degree or higher	
(v)	Years in Operation/Business	1	1-3 Years	
		2	4-6 Years	
		3	7-9 Years	
		4	10 Years or more	

The use of the 5 Likert scale is 1= strongly disagree, 2= Disagree, 3= Not sure 4= Agree, 5= Strongly Agree.

Instructions: Please rate your level of agreement with the following statements.

Score	**Mode of response**	**Description**
5	Strongly Agree = SA	You agree with no doubt
4	Agree = A	You agree with some doubt
3	Not Sure = N	You are doubtful
2	Disagree = D	You disagree with some doubt
1	Strongly Disagree = SD	You disagree with no doubt

SECTION B: Tax Administration Practices and revenue performance in South Sudan					
(i) Taxpayer Registration:	**Rankings.**				
	1	2	3	4	5

TRI 1	The registration process was easy to understand.					
TRI 2	The required documents for registration were clear and easy to obtain.					
TRI 3	The tax officials were helpful and provided clear guidance during the registration process.					
TRI 4	The process for obtaining or updating TIN was efficient and timely.					
TRI 5	I believe the tax authority effectively utilizes technology to facilitate taxpayer registration.					
TRI 6	I believe the TIN system helps to ensure fair and efficient tax administration.					
TRI 7	I believe tax authority effectively utilizes TINs to track taxpayer activities and prevent tax evasion.					
TRI 8	I believe the taxpayer registration contributes to a fair and efficient tax system.					
(ii)	**Tax Payment Systems**	**Rankings.**				
		1	**2**	**3**	**4**	**5**
TFPS 1	The tax laws and regulations are clear and easy to understand.					
TFPS 2	The tax return forms are straightforward and user-friendly.					
TFPS 3	The tax payment deadlines are reasonable and provide adequate time for preparation.					

TFPS 4	The available tax payment channels (e.g., online, in-person) are convenient and accessible.					
TFPS 5	The tax payment options (e.g., electronic payments, mobile payments) are flexible and meet my needs.					
TFPS 6	I find the tax payment process to be efficient and hassle-free.					
TFPS 7	I believe the tax payment system is fair and transparent.					
TFPS 8	I am satisfied with the overall experience of paying taxes in South Sudan					
(iii)	**Taxpayer Education**	**Rankings.**				
		1	**2**	**3**	**4**	**5**
TEA 1	The tax authority provides sufficient information and resources to help taxpayers understand their tax obligations.					
TEA 2	The tax-related information provided is clear, accurate, and easy to understand.					
TEA 3	The tax authority offers various channels (e.g., website, workshops, help desks) for taxpayers to access assistance.					
TEA 4	The tax officials are knowledgeable and helpful in responding to taxpayer inquiries.					
TEA 5	I feel well-informed about my tax obligations and how to comply with tax laws.					
TEA 6	I am aware of the available resources and support services offered by the tax authority.					

TEA 7	I believe the tax authority makes efforts to educate taxpayers about tax laws and regulations.					
TEA 8	I am satisfied with the level of taxpayer education provided by the tax authority.					
(IV) Revenue Performance		**Rankings.**				
		1	**2**	**3**	**4**	**5**
RP 1	In the past five years, tax revenue in South Sudan has increased significantly					
RP 2	The annual growth rate of tax revenue is satisfactory compared to economic growth					
RP 3	The efficiency of tax collection has contributed to the observed changes in revenue growth.					
RP 4	Government tax policies in the last five years have positively impacted revenue growth.					
RP 5	The level of tax compliance among businesses and individuals has influenced revenue growth trends.					

Appendix 2:

Interview Guide:

Taxpayers' Perceptions of Tax Administration Practices in South Sudan

Introduction:

My name is Awad Steward Omer Bako, and I am conducting research on taxpayers' perceptions of tax administration practices in South Sudan. I appreciate you taking the time to participate in this interview. Your responses will be kept confidential and used only for academic purposes.

Please feel free to answer the questions that follow.

Place of Interview: ____

Date of the interview: ____

Duration of the interview: ____

SECTION A: Taxpayer Registration

1. Could you describe your experience when you first registered with the tax authority? What were the main challenges you faced during the registration process?____

____

____

____

2. How would you rate the clarity and accessibility of information provided during registration?____

____

____

____

3. Did you find the tax officials helpful and responsive during the registration process?

____

____

____

4. In your opinion, what can be done to improve the registration process for taxpayers?

____

____

____

5. How easy or difficult was it to obtain your TIN?

____

____

____

6. Have you ever had to update your taxpayer information? If so, how would you describe that experience? ____

____

____

____

Section B: Tax Payment Systems

1. How clear and understandable are South Sudan's tax laws and regulations? __________________

____

____

____

2. Do you find it easy to determine your tax obligations and pay your taxes correctly?

____

____

____

3. What are the main challenges you face in understanding and complying with tax laws?

____

____

____

4. Do you believe the tax laws are fair and equitable? Why or why not?________________________

____

____

____

5. What suggestions do you have for improving the clarity and accessibility of tax laws?

____

____

____

6. What methods do you typically use to make your tax payments (e.g., online platforms, in-person, mobile payments)? ____

____

Section C: Taxpayer Education

1. How easy is it to find the tax-related information you need?

2. What sources do you typically rely on for tax information (e.g., tax authority website, tax advisors, online resources)?

3. How would you rate the quality and clarity of the tax-related information and educational resources available?

4. Do you have any suggestions for improving the availability and quality of tax information?

____

5. Have you ever used any taxpayer support services, such as help desks, call centers, or online platforms? ____
____
____
____

6. Have you ever participated in any tax education programs or workshops? ______________
____
____
____

Section D: Revenue Performance

1. Do you believe that efficient tax administration contributes to increased revenue for the government? ____
____
____
____

2. Do you think that your tax payments make a difference in funding public services and improving the country? ____
____
____
____

3. Do you believe that the tax system in South Sudan is fair and equitable? ____________________

____

____

____

4. Do you think that the government is transparent about how it uses tax revenue?

____

____

____

5. Are you aware of the government's efforts to improve revenue performance?

____

____

____

6. Do you believe that the government is committed to using tax revenue effectively for the benefit of the country?

____

____

____

Thank you for sharing your valuable insights.

UGANDA CHRISTIAN UNIVERSITY

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SCHOOL OF RESEARCH & POSTGRADUATE STUDIES

DISSERTATION CORRECTION COMPLIANCE REPORT BY THE CANDIDATE (POST VIVA FORM)

Date: September 22, 2025

Name of Candidate: Awad Steward Omer Bako **Reg. No:** KS21M15/010

Title of Dissertation: **Taxpayers' Perception of Tax Administration Practices and Revenue Performance in South Sudan.**

SN	COMMENTS BY EXTERNAL EXAMINER	ACTION TAKEN	INDICATOR/PAGE NO.
1	**Comment 1:** Express the problem statement more directly and remove unnecessary repetition.	The problem statement has been revised to be more direct and concise. Unnecessary repetition has been removed to improve clarity and flow, ensuring the statement gets straight to the point of the research problem.	**Page 1-2**
2	**Comment 2:** Improve the conceptual framework diagram so that it clearly shows the relationships between the variables.	The conceptual framework diagram was improved to show clear relationships between variables. The revised diagram links the independent variable and its sub-variables directly to the dependent variable, providing a straightforward and accurate visual representation of the study's theoretical underpinnings.	**Page: 4 - 5**
3	**Comment 3:** Reduce repetition in the literature review and bring in more South	The literature review has been thoroughly revised to address the external examiner's comments. Repetitive information	**Page: 6-11**

	Sudan-specific studies.	and redundant citations have been removed to create a more concise and streamlined discussion.	
4	**Comment 4:** Report how the tools were tested for reliability and validity (e.g., Cronbach's alpha).	A new section, "Reliability and Validity of the Questionnaire," has been added to the Research Methodology chapter. This section details how the research instrument was tested, including the use of **Cronbach's Alpha (α)** to assess internal consistency reliability for each scale. It also explains the procedures used to ensure face and content validity through a pilot study and expert review, fully addressing the examiner's feedback.	**Page: 20**
5	**Comment 5:** Link the discussion of findings more closely with the literature and the theories used.	The discussion of findings has been revised to establish a closer link with the relevant literature and the theories used in the study. Each finding is now discussed in a dedicated subsection, where it is first presented and then immediately supported or contrasted with existing research and theoretical frameworks, such as the Fiscal Exchange Theory (FET) and the Theory of Planned Behavior (TPB). This approach ensures that the significance of the findings is contextualized within the academic field, thereby addressing the examiner's comment on strengthening the theoretical grounding of the discussion.	**Page: 48 -50**
6	**Comment 6:** Use direct quotations from interviewees to strengthen the qualitative side of the research.	The qualitative analysis section of the research was revised to include direct, precise quotations from the interviewees. These quotations have been strategically integrated to support key themes and findings, thereby strengthening the qualitative side of the research by providing direct evidence from participants and enhancing the credibility and depth of the analysis.	**Page: 48 -50**
7	**Comment 7:** Emphasize both the theoretical contribution and the policy	The conclusion has been revised to place a stronger emphasis on both the theoretical contribution and the policy relevance of the study. The theoretical contribution is now explicitly	**Page: 50 -52**

	relevance in the conclusion.	highlighted by connecting the findings to existing literature and confirming how the study's results extend the understanding of taxpayers' perceptions within a specific context. The policy relevance section has been expanded to provide clear, actionable recommendations for policymakers, based directly on the research findings, thereby demonstrating the practical implications of the study.	
8	**Comment 8:** Standardize the references strictly to APA 7th edition and ensure all citations are complete.	All references and citations have been reviewed and strictly standardized to APA 7th edition.	
9	**Comment 9:** Proofread the work to address grammar, sentence flow, and overall consistency in academic tone.	The entire document has been meticulously proofread to address and correct all grammatical, spelling, and punctuation errors. Edits were made to improve sentence flow, enhance clarity, and ensure a consistent academic tone throughout the dissertation.	**Pages: 1-52**
10	**Comment 10:**		
11	**Comment 11:**		

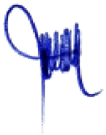
SN	COMMENTS BY INTERNAL EXAMINER	ACTION TAKEN	INDICATOR
1	**Comment 1:** However, the narratives could better link findings back to how they affect revenue performance, since that is central to your objectives	The narrative has been refined throughout the findings and discussion sections to more explicitly link taxpayer perceptions to their effect on revenue performance. The revised write-up now clearly explains how positive or negative perceptions of tax administration practices (including registration, payment systems, and education) directly influence compliance, which in turn, influences the government's ability to generate revenue. This ensures the central objective of the study is consistently addressed,	**Page: 48-51**

		aligning the findings with the core research questions as requested by the examiner	
2	**Comment 2:** One interpretation could be consolidated to highlight patterns across items rather than discussing each in isolation. For example, most scores are below 3.0, which signals systemic taxpayer dissatisfaction.	The analysis of the quantitative data has been improved to consolidate interpretations and highlight overall patterns, as suggested. Instead of discussing each item in isolation, the revised discussion now focuses on the overarching finding that most average scores are below 3.0, indicating systemic taxpayer dissatisfaction. This consolidation provides a more powerful and concise narrative that addresses the examiner's comment directly.	**Page: 28-36**
3	**Comment 3:**		
4	**Comment 4:**		

SN	COMMENTS BY VIVA VOCE PANEL	ACTION TAKEN	INDICATOR
1	**Comment 1:** The correct statistic language for correlation of 0.505 is termed moderate to strong, Not high to moderate.	The statistical language for the correlation coefficient of 0.505 was corrected from "high to moderate" to the more precise term, "moderate to strong." This change ensures the findings are reported using the correct statistical terminology, addressing the examiner's feedback directly.	**Page:** 44
2	**Comment 2:** The student should take care to uphold that correlation does not imply causation. The write-up occasionally implies causality, e.g., "will likely translate to better revenue performance". In use "is associated with''	All instances of causal language, such as "will translate to" or "will lead to," have been revised to use more appropriate terminology that implies association or relationship. Phrases like "is associated with," "is linked to," or "relates to" have been used consistently throughout the write-up to uphold the principle that correlation does not imply causation, as is appropriate for this type of research.	**Page:** 1- 52
3	**Comment 3:** During my VIVA voce defense, the panel requested that I	In response to the VIVA voce panel's feedback on the measurability of the tax administration practices subconstructs, the research	**Through the research report.**

	revise the **Tax administration practice** section of my report. The issue was that the dual-term subconstructs, such as **"Taxpayer registration and identification"** and **"Taxpayers' filing and payment system,"** were not adequately measured. While the report had measures for "Taxpayer registration" and the "tax payment system," it lacked the means to capture "Identification" and "filing." The panel also noted that **"Taxpayer education"** was sufficient as a standalone measure and did not require the dual term "assistance.	report has been thoroughly revised. The dual-term subconstructs have been replaced with single, quantifiable terms that are consistently measured throughout the study. Specifically: • "Taxpayer registration and identification" has been streamlined to the more measurable "Taxpayer registration." • "Taxpayers' filing and payment system" has been simplified to the more focused "Tax payment system." • "Taxpayer education and assistance" is now referred to as "Taxpayer education," as this single term was deemed sufficient to capture the study's scope. These revisions ensure that all subconstructs are precisely defined and align with the report's methodology and data analysis.	
4	**Comment 4:**		

Dr. Mugisha Henry



Awad Steward Omer Bako ....

Candidate's Name Signature Supervisor's Name Signature