COLLEGE OF POSTGRADUATE STUDIES
2022/2023 PhD Thesis Abstract

Department of Accounting

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RT: **Digitalization of Tax Administration and Tax Collection in Sub-Saharan African Countries**
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AB: The government of any nation benefits from effective tax collection as it facilitates economic growth and development. However, research indicates that there has been a decline in tax revenue generation in Sub-Saharan African countries due to inadequate deployment of digitalization in tax administration. Studies exist on the effect of tax administration on revenue collection, but few have emphasized the influence of digitization of tax administration on tax collection in Sub-Saharan African Countries. Therefore, the study examined the effect of digitalization of tax administration on tax collection (Cadastre Registration of Assets, Self-Assessment, tax filing, and tax authority assessment; compliance enforcement through audit and investigation; judgments of the tax appeal tribunal; Compliance Monitoring) in Sub-Saharan African countries.

The study adopted a survey research design. The total population of the study was 22,650 staff from Federal Inland Revenue Services Nigeria, Ghana Revenue Authority, Tanzania Revenue Authority, and Rwanda Revenue Authority. A sample size of 432 respondents was determined using Taro Yamane's formula. Simple random sampling techniques were used for the study. A structured and validated questionnaire was used to obtain data from the respondents, with a response rate of 95%. Cronbach's alpha reliability coefficients ranged from 0.72 to 0.89. Descriptive and inferential (multiple regression) statistics were used to analyze the data at a 5% level of significance.

The results revealed that Digitalization of tax administration had a significant effect on Cadastre Registration of Assets ($Adj.R^2 = 0.46$, $F(7, 390) = 48.99$, $p < 0.05$), Self-Assessment ($Adj.R^2 = 0.43$, $F(7, 390) = 44.33$, $p < 0.05$), Tax Filing Through Tax Authority assessment

($\textbf{\textit{Adj.R}}^2$ = 0.51, $\textbf{\textit{F}}$(7, 390) = 59.34, $\textbf{\textit{p}}$ < 0.05), compliance enforcement through audit and investigation ($\textbf{\textit{Adj.R}}^2$ = 0.44, $\textbf{\textit{F}}$(7, 390)= 44.65, $\textbf{\textit{p}}$ < 0.05), judgments of the tax appeal tribunal ($\textbf{\textit{Adj.R}}^2$ = 0.43, $\textbf{\textit{F}}$(7, 390) = 43.69, $\textbf{\textit{p}}$ < 0.05) and Compliance Monitoring ($\textbf{\textit{Adj.R}}^2$ = 0.64, $\textbf{\textit{F}}$(7, 390)= 102.21, $\textbf{\textit{p}}$ < 0.05) in Sub-Saharan African countries.

The study concluded that the digitalization of tax administration enhanced Tax Revenue Collection in Sub-Saharan Africa. The study recommended that the governments of every Sub-Saharan African country integrate digitalization into their tax processes to enhance Tax Revenue Collection.

Keywords*:* Compliance enforcement, Compliance Monitoring, Digitalization of tax administration, Sub-Saharan African countries, Tax collection

Word Count: 353