

The Impact of E-Tax Policy On Revenue Collection in South Sudan (A Case of South Sudan Revenue Authority (SSRA), Juba

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ABSTRACT: This study examined the impact of the e-tax policy on the revenue collection of the South Sudan Revenue Authority (SSRA), Juba. The investigation aims to understand the e-tax policy's impact on revenue collection and establish the rapport between revenue collection and electronic registration, tax compliance, and the control environment at SSRA. The study used both primary and secondary data and adopted a descriptive method of study based on qualitative and quantitative approaches to better analyze the study. The primary data were obtained through the administration of closed-end questionnaires administered to 38 sampled staff of SSRA and analyzed using descriptive and inferential statistics with the aid of regression analysis. This study used the descriptive research method because it sought to establish factors associated with certain occurrences, outcomes, conditions, or types of behaviours. Constructed on the main findings, many respondents resultantly responded on the impact of deploying electronic registration on revenue collection and (63.1%) agreed that the e-tax system has made tax registration easier; (47%) said that the e-tax system has made online filing and administration of taxpayers easier; (42.1%) attested that the e-tax system has improved tax revenue payment; (44.7%) said the e-tax system has improved the submission of tax returns efficiently as compared to the manual system; (39.5%) said E-tax offers efficient live revenue data this improving decision making; (34.2%) said E-tax offers transparency in revenue management; and (42.1%) of the respondents said e-tax systems reduce corruption in revenue management. On the impact of tax compliance on revenue collection, (65.8%) said tax compliance has a positive influential effect on revenue collection; (44.7%) said e-tax transfer technologies have helped curb cases of tax evasion; (36.8%) said the e-tax system reduces compliance costs by lessening tax avoidance and evasion; (42.1%) said the South Sudan Revenue Authority (SSRA) has implemented enough measures to ensure taxpayers know how to file their tax returns online; (36.9%) agreed that the e-tax policy is very complicated in implementation and operationalization; and (34.2%) held that there is a positive relationship between e-tax policy and revenue collection. On the impact of e-tax system control on revenue collection, (68.4%) said computer-generated returns transmitted electronically are easier to process than paper returns; (71%) attested that information systems enhance efficiency in tax administration and improve the quality of services offered; (68.4%) said that the use of ICT enhances timely access to accurate and relevant revenue information; (63.1%) said ICT usage has led to high-level organizational revenue growth; (55.1%) said e-tax system effective surrounding control measures the efficient revenue collection; and (51.3%) said that the digitalized tax system reduces the cost of control for the revenues. On the affiliation between e-tax policy and revenue collection, (44.7%) said e-tax registration policy determines bulk revenue collection; (34.2%) attested that there is a positive relationship between the e-tax policy and revenue collection; (47.4%) said e-tax policy compliance ensures maximum revenue collection; (44.7%) said e-tax control environment has a positive effect on the revenue collection; (52.6%) held poor implemented e-tax policy results in insufficient revenues; and (57.9%) thought efficient e-tax policy enhances effective revenue realization and growth. On the challenges of e-tax adoption on SSRA, (57.9%) said employees ensure SSRA collects its clients' taxes at the right time; (44.7%) supposed that late tax filing, payment, and submission leads to hefty penalties on taxpayers; (65.8%) said that there is a lack of strategic awareness of e-tax adoption; (63.2%) said that poor monitoring of performance and coordination hinder public service delivery; (60.5%) supposed that individuals with high-speed internet connection are equally likely to file their returns online; (57.9%) confirmed that e-tax implementation is costly in terms of resources and software; and (76.3%) of the respondents agreed that there is a need for staff training on the e-tax system. It is, therefore, recommended to strengthen legal frameworks to ensure compliance with e-tax policies and penalize non-compliance effectively.

KEYWORDS: E-tax policy, e-taxation, tax revenue, revenue collection, electronic registration, tax compliance, control environment, value-added tax, business profit tax, personal income tax.

CHAPTER ONE

1.0 INTRODUCTION

The obligation of governments at all echelons is to shelter the lives and property of their people and provide social amenities, such as good infrastructure facilities, utilities, classified services, job creation, and enabling business environments. These objectives cannot be met without adequate domestic or external revenues. The government generates these revenues by collecting various taxes, dues, fines, sales of government properties, and interest from investments, grants, and loans (Muhammed and Asfaw, 2014). Tax collection is one of the main methods that countries deploy to generate public revenues, essentially to finance investments in human capital, infrastructure, and provision of services for their citizens and businesses, as well as to set the right price spurs for sustainable private-sector investment and key growth priority projects. Yet multiple crises have reduced developing countries' revenues while increasing spending in recent years.

The need to increase revenue collection is particularly acute in countries that currently collect less than 15% of GDP in taxes. This level of taxation is an important tipping point to make a state viable and put it on a growth trail. However, 86% of low-income countries and 43% of lower-middle-income countries are below this threshold. In countries affected by fragility, conflict, and violence, the average tax-to-GDP ratio was as low as 12.6 % in 2023. Electronic revenue collection in developing countries has gained increased prominence. According to Cobham (2010), the electronic tax system was introduced globally about 34 years ago. It started in 1986 as a little computer test program in which only five taxpayers from Cincinnati, Raleigh, Durham, and Phoenix agreed to participate. Since then, the electronic tax system has become a common channel, serving various taxpayers across the globe yearly. Wasao (2014) describes an electronic tax system as an online system or channel where taxpayers can access or use the platform through the Internet.

To have access to all the services provided by the tax authority such as the registration for a tax identification number, and electronic tax filing of tax returns, the electronic taxation system was introduced in South Sudan in the year 2021 by the South Sudan Revenue Authority (SSRA) formerly the National Revenue Authority (NRA) which is the revenue service of the South Sudan Government and a non-oil revenue collecting body established under the NRA Act, 2016. The SSRA branches include, but are not limited to, the Domestic Tax and Customs Divisions. SSRA does revenue collection, trade facilitation, and border control. The SSRA's core functions include striving to evaluate, collect, and account for all revenue or tax due to the government at the least possible cost to the public in agreement with the laws and specified provisions of the written laws of South Sudan, and to counsel on matters relating to the administration and collection of revenue. The objective is to operate an efficient and effective tax system that optimizes tax revenue collections and compulsory compliance with transparency and accountability. A robust and well-defined tax framework is essential for ensuring transparency, accountability, and effective tax administration, thereby promoting economic stability and growth.

According to Crede (2008), governments worldwide have invested heavily in electronic systems for the past three decades. Harold (2011) wrote that an efficient national revenue collection system is the hub of every public administration system and the cornerstone of sound fiscal management. The researcher argued that there is a need to look into the structural and operational frameworks governing the national revenue authority, increase the treasury control system of all revenue sources, and increase legislative oversight and credibility. SSRA is a public sector organization that operates extensively on an electronic systems strategy to deliver on its core responsibility of collecting revenue on behalf of the Government of South Sudan. With the introduction of the electronic taxation payment system, it is expected that there will be an obvious increment in tax revenues, which will, in turn, bring about an increase in federally collected revenues as a whole, as noticed in various countries of the world after it introduces the e-tax payment system.

However, since the introduction of the e-tax payment system in 2021, no empirical evidence has shown the extent to which the new technology has achieved this purpose on business profit tax (BPT), value-added tax (VAT), and personal income tax (PIT), hence necessitating this research. The e-tax policy is in consent with the Public Financial Management and Accountability (PFMA) Act, 2011 amended (2022) whose purpose is to provide for the establishment of procedures to control the management of public finances of the government, ensure accountability, regulate the preparation of the general budget and appropriation bills, establish reserved revenue, contingency, and consolidated funds, provide conditions and restrictions for borrowing and lending and to make regulations for the transfer of funds to the state governments, and any matters related thereof.

Similarly, South Sudan's Financial Act, 2023/2024, was assented into law on 14 August 2023 and has undergone some amendments on various tax laws relating to Business Profit Tax, Personal Income Tax, Withholding Tax, Sales Tax, Excise Tax, and Customs Duties. Conforming with transparency and accountability, which is the main thrust of the SSRA, cannot be ensured without the installation of adequate e-tax policy and Internal Control Systems (ICS) (Frimpong, 2013). The ICS is a measure put in place by the

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management of an organization to attain the objectives and goals of the organization. The e-tax policy in this study will contain major components, namely: Electronic Registration comprising electronic tax registers and electronic data verification; Tax Compliance involving e-filing of tax returns, payments & records; and Control Environment engulfing access & authorization, rules & regulations. To grasp economic growth, reduce poverty, and support climate action, countries need to increase tax collection and make tax systems more equitable and efficient. Governments need to balance goals such as increased revenue mobilization, sustainable growth, and reduced compliance costs with ensuring that the tax system is fair and equitable.

1.1 Background of the Study

South Sudan (SSD) is a poor country with a current population of 11,222,313 (2024), based on Worldometer's elaboration of the latest United Nations data, a 1.70% increase from 2023, a GDP of \$6.27 billion, and a GDP per capita of \$1,091 (2024) despite its abundant natural resources. The total area is 644,329 sq. km, and the country is a fragile post-conflict and predominantly reliant on oil revenue. Nevertheless, there is great potential in non-oil revenue, which is solely controlled by the South Sudan Revenue Authority (SSRA). South Sudan became an independent state on July 9, 2011, after a long civil war and faced unique macroeconomic and fiscal challenges. It ranked among the least developed countries in the world and scored very poorly on almost all Sustainable Development Goals (SDG) indicators. Extreme dependence on oil production also underscores the importance of developing the non-oil economy, which needs to be accompanied by an efficient tax system. Post-conflict economic recovery requires building and modernizing economic policies and institutions.

The International Monetary Fund (IMF) began working with South Sudan in 2011, helping the country set up the necessary economic institutions and designing appropriate economic policies. The IMF's initial assessments concluded that South Sudan held significant potential for greater non-oil revenue collections if the tax and customs administration policies and procedures were established and the officials received training. The IMF focused on high-impact areas in tax policy and administration, such as designing legislation and procedures, helping establish basic infrastructure in the compliance management functions, and securing the largest proportion of tax revenue by strengthening the large taxpayer unit and customs operations at the largest port of entry. In collaboration with other development partners, the IMF spearheaded training and knowledge sharing through hands-on mentoring and coaching by its experts.

Resultantly, while more still needs to be done, South Sudan is starting to reap the rewards of reform by ensuring basic revenue administration institutions and infrastructure are set up; tax and customs laws and regulations are enacted; administrative procedures are put in place for taxpayer registration; collection enforcement and taxpayer audits are begun; a viable large taxpayer unit is set up; operations at the largest border post are improved; and basic information technology systems are implemented including a higher per capita availability of computers for the revenue administration. Non-oil tax-to-GDP grew from about 1% of GDP immediately after independence to nearly 4%, and further potential remains largely untapped owing to instability. The worsening security situation in the country forced the evacuation of IMF staff in 2014 and 2016 (missions to South Sudan have been suspended since July 2016). On the "tax issues for government and investors" during this five-decade civil war in Sudan that ended with a comprehensive peace agreement (CPA) and a new constitution in 2005; the majority of the population is extremely poor, with high child mortality, erratic and inadequate electricity supplies, paucity of clean water and roads, inadequate health and schooling resources, and a continuing need for food aid. With South Sudan poised to grow and develop economically, it must adopt a tax system that is conducive to its needs and goals, one that raises sufficient revenue without discouraging vital domestic entrepreneurship and inward investment.

To be successful, it must avoid the problems often encountered by developing countries when they design and implement their tax systems. A variety of factors can conspire to result in high headline rates of tax, complex tax rate bands, too many exemptions and deductions, and too much power in the hands of relatively junior officials. Introducing the eTax portal that enables taxpayers to access SSRA services conveniently online; the SSRA creates systems and policies around taxation and collects revenue for the fiscal sustainability of South Sudan. The domestic tax division is critical to the enforcement of tax compliance for all taxpayers. This will support public services, redistribute income, and secure sustained growth. The eTax platform makes access to SSRA services convenient.

1.2 Statement of the Problem

Governments and institutions can work because of the tax revenues collected (Bluestone, 2014). As a major source of income to pay for services, revenue collection in South Sudan was low due to weak tax administration, and this was believed to be due to a manual system of tax management characterized by low tax collection, delays, and poor record keeping. The South Sudan Revenue Authority (SSRA) has made an effort to improve its collection given its improved database, data, and collection systems, automated tax collection, spread of the tax base, and improved collection procedures. However, despite the effort to improve revenue

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collection, SSRA revenue collection remains low (i.e., 2021/22 at SSP80.492Bn, 2022/23 at SSP191.792Bn, and 2023/24 at SSP245 Bn). SSRA revenue collection operates under capacity, with several businesses or activities not contributing to the SSRA treasury. A large section of taxpayers does not contribute their share because properties largely lack formal titling and accurate valuations, and where gazetting of some street names and assignment of property numbers is still needed. There is also fraud through the forging of receipts and duplication of authority stamps, leading to loss of revenue (Matovu, 2012). To address the problem of low revenue collection, it was necessary to isolate factors that underpinned the problem. With the introduction of the e-tax policy in 2021, it's believed that the electronic tax management system will improve tax revenue and bridge the gap in the budget, but still, the challenges persisted as the country failed to meet its expected budget due to a poor tax management system. It is on the above problem, while looking at the electronic registration, tax compliance, and control environment, that this research study was prompted to analyze the impact of e-tax policy on revenue collection by SSRA.

1.3 Aims of the Study

The purpose of the study is to examine the impact of the e-tax policy on revenue collection in the South Sudan Revenue Authority (SSRA).

1.4 Objectives of the Study

1.4.1 General Objective

To investigate the impact of e-tax policy on revenue collection in the SSRA.

1.4.2 Specific Objectives

To evaluate the impact of the electronic registration on revenue collection in SSRA.

To investigate the effect of tax compliance on the revenue collection in the SSRA

To examine the effect of the control environment on the revenue collection in the SSRA

To determine the relationship between the e-tax policy and the revenue collection in the SSRA

Research Questions

What is the effect of the electronic registration on revenue collection in SSRA?

What is the effect of tax compliance on the revenue collection in the SSRA?

What is the effect of the control environment on the revenue collection in the SSRA?

What is the relationship between the e-tax policy and revenue collection in SSRA?

1.5.1 Research Hypothesis

Electronic registration has a positive effect on revenue collection.

Tax compliance has a momentous effect on revenue collection.

The control environment has an effect on the revenue collection in the SSRA

There is a positive relationship between the e-tax policy and revenue collection

1.6 Significance of the Study

This study is a requirement for SSD's economic reform and a reconstruction instrument for policy-making and future study purposes. The government relies heavily on taxes to fund its development expenditure. An increase or decline in tax revenues has a direct bearing on the economy of South Sudan as a country. This study is contextually essential in so many ways.

1.6.1 To the Government

The findings of the study would enable the national government to recognize the role of the South Sudan Revenue Authority (SSRA) in creating effective strategies to enhance revenue generation. The national government and its agencies might gain by obtaining information to enable them to put in place policies to support the achievement and sustainability of devolved funds for socio-economic benefit through effective revenue collection mechanisms. The study findings and recommendations would be beneficial to the national government, the State governments, and the citizens. The national government would benefit by gaining information on how to ensure effective e-payment that would enrich the revenue collection by the SSRA, hence achieving the country's objectives and propelling socio-economic development through effective revenue collection performance.

1.6.2 To the Taxpayers

The study is likely to reveal the strengths or weaknesses associated with implementing new technology and its benefits to the authorities and taxpayers, thereby enriching knowledge for other government institutions planning to embark on similar modernization programs. The implementation of the electronic tax system offers numerous advantages to taxpayers, thus enabling them to conveniently file and settle their taxes from any location at any time, eliminating the requirement to physically visit tax offices or banks, which is great. This shift to electronic platforms not only streamlines the tax process for individuals and

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businesses, which is indeed very important, but it also facilitates access to information and other online transactions, enhancing overall convenience and efficiency.

1.6.3 To the Employees and Public

This study would undoubtedly be used by the employees to improve their financial performance through the effective implementation of e-tax systems and processes. Besides, the adoption of electronic tax systems presents significant benefits to tax authorities, including greatly reduced costs, efficient tax collection, and a decrease in workload, which is beneficial. On this exploration, the South Sudan Revenue Authority (SSRA) officials can assess the effectiveness of its electronic tax system, identify areas where improvement is needed, and implement corrective measures to better serve the taxpayers, reduce tax payment risks, and enhance compliance and efficiency in tax collection outcomes. The findings would provide new knowledge to the general public on how to improve revenue collection and whether the system of e-tax policy is effective in reducing risks to an acceptable level. The findings would be of great use to SSRA management on accountability, development, operations, and monitoring of the system of e-tax policy.

1.6.4 To the Scholars

The study would contribute to the existing knowledge and provide background information to research organizations, individual researchers, and scholars who would want to carry out further research in this area. It also expands its research into the effect of e-tax policy on revenue collection in South Sudan, as the literature review, and may form the basis for further research in the area of technology and revenue collection in South Sudan. The study would add knowledge on public-private devolution and revenue allocation in a devolved government, making it useful to academicians and scholars. The findings from the study would contribute to the body of scholarly knowledge on e-payments as a tool for optimal revenue collection. The study would be a window opener for more research in the area of effective e-payment systems that would enhance high revenue collection performance, making it useful to researchers and scientists.

Beyond personal advancement, the findings of this interesting study would contribute to the existing literature, providing valuable and insightful insights for future researchers, like anyone interested in understanding the big impact of electronic filing systems on tax compliance and tax collection. By positively shedding light on the benefits and undeniable challenges associated with electronic tax systems, this research aims to contribute to informed decision-making processes and the continued improvement of tax administration systems worldwide.

1.7 Scope of the Study

This study seeks to investigate the impact of e-tax policy on revenue collection in SSRA. The study was conducted in the SSRA Headquarters in Juba as a case study to represent a public institution. The study was conducted from July to October 2024 and dealt with the staff that was on duty at that specific time.

1.8 Theoretical Framework

The theoretical framework is very important in empirical studies because it functions as the foundation that holds the literature and the theories used in the research together. The framework discussed the theory that explains the problems under investigation and the variables providing the solutions to the problem under study, enabling the investigator to be connected to the existing knowledge (Adom, Hussein, and Agyem, 2018). This framework will deploy the Benefit Theory of Taxation by D.T. Krauss (1932-1933), The Ability-To-Pay Approach according to Akakpo (2009): the Technology Acceptance Model advocated by Davies (1989) and later modified by Venkatesh and Bala (2008), This model supports Technology Adoption Theories, the Agency theory was promulgated by Jensen and Meckling (1976), and the Contingency Theory according to Austrian psychologist Fred Edward Fiedler (1964).

The Empirical Evidence: Several studies have investigated the impact of electronic tax systems on tax collection efficiency. According to the study by Azmi and Kamarulzaman (2010), the implementation of an electronic tax filing system in Malaysia significantly improved tax compliance and collection efficiency. They reported a reduction in processing time and costs, as well as increased accuracy and transparency. In the words of Gupta et al. (2016), who examined the impact of electronic tax filing in India, they concluded that it led to improved tax collection efficiency, reduced compliance costs, and increased taxpayer satisfaction. Concisely, Muogbo (2013) investigated the adoption of an electronic tax system in Nigeria and found that it positively influenced tax collection efficiency by reducing tax evasion, improving transparency, and enhancing the overall tax administration process. According to a study by Wasao (2014) in Kenya, he revealed that the implementation of an electronic tax system significantly improved tax collection efficiency by reducing processing time, minimizing errors, and enhancing data management. These theories and empirical studies provide evidence supporting the alternative hypothesis (H1) that the use of electronic tax systems has significantly contributed to the efficiency of tax collection in various countries.

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1.9 Conceptual Framework

These are sets of coherent ideas or concepts organized in a manner that makes them easy to understand. They are theoretical structures of assumptions, principles, and rules that hold together the ideas comprising a broad concept. The conceptual framework comprises independent and dependent variables. The figure hereunder parades the associations sandwiched between the variables of e-tax policy and revenue collection in SSRA.

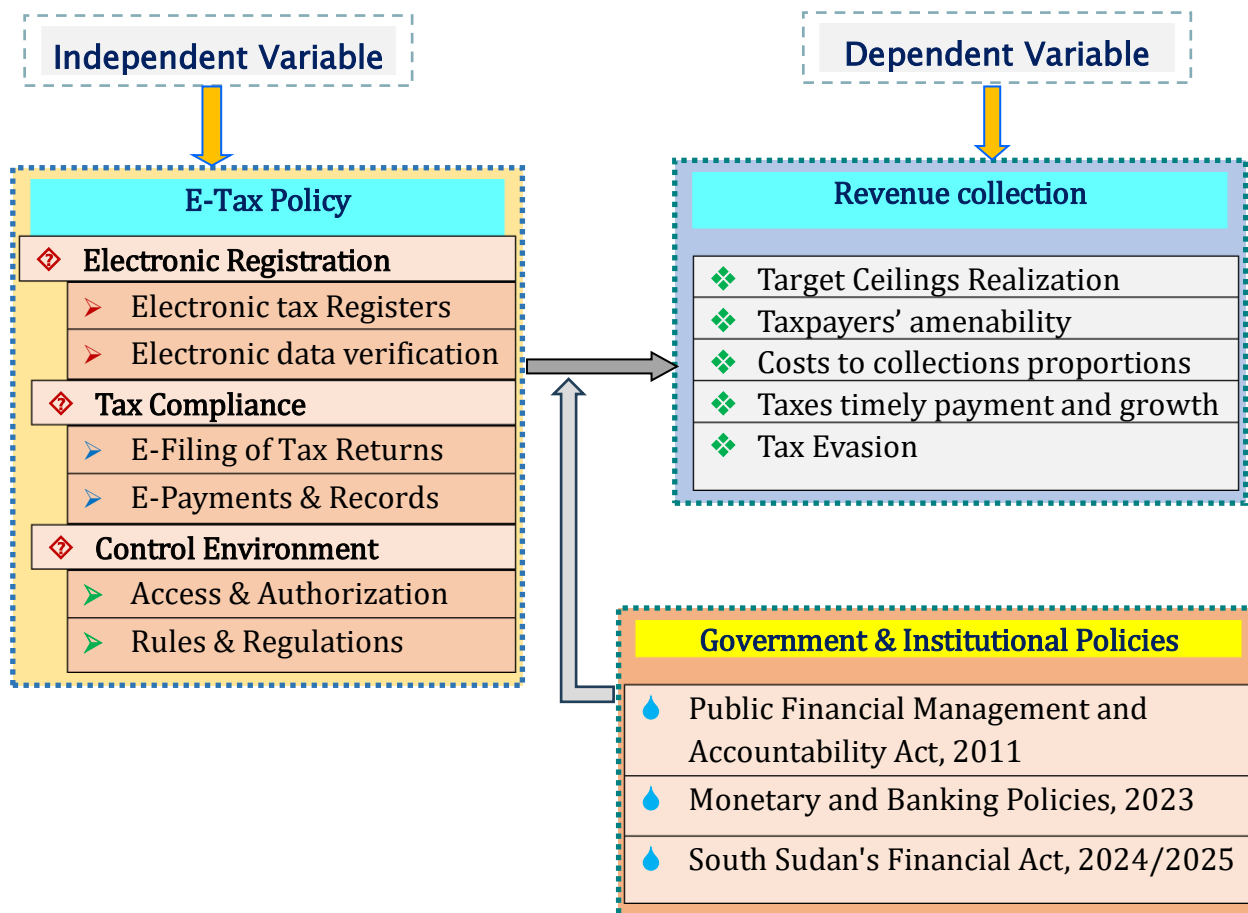


Figure 1.1: Conceptual Framework and Model of the Study

Source: Author (2024)

The effectiveness of improved revenue collections is the dependent variable. It is achieved by the presence and proper functioning of all the predefined independent variables concerning each category of the organization's objectives, Owusu (2012). The proper functioning of independent variables provides reasonable assurance of the proper functioning of dependent variables. The organization realizes the present objectives of efficient and effective operations, and the collection of accurate, reliable, and informative financial reports that comply with relevant legal and regulatory requirements.

1.10 Definitions of Key Terms

E-Tax: Refers to an electronic tax filing system or digital platform developed by the SSRA to enable taxpayers to access services online. This electronic tax document is a digitally formatted file that can be securely stored and transmitted over the internet, integrated into software systems, or within a company's internal intranet.

Electronic Tax System: A web-enabled and secure application system that provides a fully integrated and automated solution for administering domestic taxes. It enables Taxpayer internet-based PIN registration, returns filing, and payment registration to allow for tax payments and status inquiries with real-time monitoring of accounts (Waweru 2013).

Electronic Registration (eRegistration): This is where the lodgment of documents or instructions occurs in electronic format only, and all registrations are made on an electronic register. The use of the eRegistration System is only permitted for transactions in all respects lawfully carried out.

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Tax Compliance: Refers to the timely filing and reporting of required tax information, the correct self-assessment of taxes owed, and the timely payment of those taxes without enforcement action (Allink and Kommer, 2010).

Control Environment: Refers to the atmosphere in which people conduct their activities and carry out their control responsibilities, and it reflects the values of an organization. An effective control environment is an environment in which competent people understand their responsibilities, and the limits of their authority, and are knowledgeable, mindful, and committed to doing what is right and doing it the right way. The control environment encompasses technical competence and ethical commitment. It is an intangible factor that is essential to e-tax policy.

Revenue: The money generated from normal business operations, calculated as the average sales price times the number of units sold (gross income). Revenue is the inflows or enhancements of assets of a firm or settlement of its liabilities in a period through the delivery or production of goods, services, and other activities in line with the organization's line of operation (Riltenberg and Schwieger, 2005). An organizational revenue can be measured in terms of wealth created and assets accumulated.

Revenue collection: This is the process of planning, marketing, and selling products, with the ultimate aim of generating income and increasing profitability. These are operations in an institution where its dues are fully collected, improving the assemblage and increasing the amount collected (Angelovska, 2010)

Tax Evasion: Refers to the use of illegal means to avoid paying taxes. The schemes involve individuals or corporations misrepresenting their income to the Revenue Authority.

1.11 Research Variables

The Independent Variables include; Electronic Registration (electronic tax registers and electronic data verification); Tax Compliance (e-filing of tax returns, payments & records); and Control Environment (access & authorization, rules & regulations) while the Dependent Variable includes Revenue Collection (target ceilings realization, taxpayers' amenability, costs to collections proportions, timely payment and growth, and tax evasion); and the Government and Institutional Policies include Public Financial Management and Accountability Act, 2011; Monetary and Banking Policies, 2023; and South Sudan's Financial Act, 2023/2024 (Income Tax & Business Profit Tax, Personal Income Tax (PIT), Sales Tax & Excise Duties, Value Added Tax (VAT), and Payments, Fees & Charges). These components are hereinafter presented in the conceptual framework.

1.12 Organization of the Research

The research build-up is five chapters, including the introduction, which covers the e-tax policy, background, problem statement, aims, objectives, questions, research hypothesis, scope, significance, structure, conceptual framework, and definitions of key terms. The second chapter is the literature review, where many scholars revealed and argued the impact of internal control systems on revenue collection, giving their insights and analysis. The third chapter captures the methodology and data to be used for the analysis, and that includes the research design. Lastly, a reading/reference list indicating the sources of the literature/data being reviewed and an appendix for research questionnaires closed up the study.

CHAPTER TWO

LITERATURE REVIEW

2.0 INTRODUCTION

This chapter is an analysis of existing literature on e-tax policy and revenue collection. The literature covers the theory that was the basis for relating e-tax policy and revenue collection. The review of related literature was based on the order of the objectives, including electronic registration, tax compliance, structural frameworks, treasury management systems, and ICT. While analyzing the literature, contributions, weaknesses, and existing gaps were identified.

2.1 Theoretical Review of Related Theories

The main theoretical perspectives that have affected e-tax policy and revenue collection in institutions are the Benefit Theory of Taxation, the Ability-to-pay approach, and the Technology Acceptance Model.

2.1.1 Benefit Theory of Taxation

According to D.T. Krauss (1932-1933), the Benefit Theory ties taxes to received government benefits, revealing effectiveness in specific cases but posing challenges in quantifying benefits for broader services, that the state should impose charges on people as indicated by the advantage given to them. The more advantages an individual gets from the exercises of the express, the more he should pay to the public authority. On the off chance that, as per the "benefits hypothesis of tax collection," we think about assessments as instalments in return for government benefits, maybe states should be obliged to give individual tax reductions to inhabitants who contribute to their tax coffers. The advantages hypothesis would infer that an inhabitant should have the option

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to gather individual tax breaks to the degree that her tax instalments to the source state surpass the cash estimation of any source state government benefits she as of now gets, including framework, controlled work, and capital business sectors. Albeit instinctively appealing, the advantages hypothesis of tax collection experiences a few significant disadvantages.

Here, it is difficult to accurately measure because of the trouble of deciding the measure of government benefits, including diffuse advantages. e.g., military assurance obtained by every occupant and non-inhabitant citizen. Also, the advantages hypothesis doesn't accord with current understandings of pay tax assessment. Moreover, if the state keeps up a specific association between the advantages given and the advantages determined, it will be contrary to the fundamental guideline of the duty of obligatory commitment made to the public specialists to meet the costs of the public authority and the arrangements of general advantage. If we apply this standard practically speaking, at that point the helpless should make good on the heaviest duties, since they are advantaged over the administrations of the state. Furthermore, if we get more from the poor via charges, it is contrary to the rule of equity.

2.1.2 Ability-To-Pay Approach

The ability-to-pay approach theory, according to Akakpo (2009) as cited in Nnubia & Okolo (2018), and Gatsi et al. (2013), is that taxes are founded on taxpayers' ability to pay; thus, there is no quid pro quo. This theory is presented by Arthur Cecil Pigou (Samuelson, 2012). It treats the proceeds and expenses of the government distinctly. This theory pointed out that taxes paid are understood as a sacrifice by taxpayers, which advances the subjects of what the sacrifice of each taxpayer should be and how it should be measured.

Efficiency Theory: Efficiency theories in economics argue that the adoption of more efficient methods or tools leads to improved outcomes. Therefore, the alternative hypothesis aligns with the notion that the introduction of electronic tax systems, which streamline processes and reduce manual intervention, should result in greater efficient tax collection.

2.1.3 Technology Acceptance Model

This Technology Acceptance Model (TAM) theory was developed by Fred Davis in 1986. The TAM is an information systems theory that models how users come to accept and use a technology. The theory is based on the assumption that the acceptability of an information system is determined by two main factors, being Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Perceived Usefulness is the degree to which a person believes that using a particular system would enhance his or her job performance. Perceived Ease of Use (PEOU) is the degree to which a person believes that using a particular system would be free from effort. This theory is relevant to this study in the sense that the TAM provides the basis for the adoption and implementation of the electronic tax system by the SSRA based on the assumption of its perceived usefulness to both taxpayers and tax officials. The primary objective of the e-tax system is to solve the challenges of the traditional tax system, which makes the SSRA the forerunner in the acceptance of the e-tax technology, mainly because it has a direct positive effect on their job performance in terms of efficiency, timeliness, accuracy, and reliability. As for the taxpayers, the perceived usefulness of the e-tax system will be the general ease of paying taxes in terms of accuracy, simplicity, convenience, and trust in the tax system, which will, in turn, bring about voluntary compliance, hence solving one of the major problems of taxation in the Country. On the other hand, the assumption of perceived ease of use is a hindrance to taxpayers and tax officials who may feel they do not have what it takes to use the technology without much effort. This is mainly due to a lack of technological exposure, which poses a major threat to the use of e-tax systems in emerging economies.

Paul and John (2003) suggested that TAM is a useful model but has to be integrated into a broader one, which would include variables related to both human and social factors. The theory of planned behaviour (TPB) takes these factors into account. The SSRA introduced an electronic tax management system to increase financial collection and administration, provide services to the taxpayers at all times from anywhere, reduce compliance costs, and improve tax compliance. However, tax compliance levels remain low, and tax collections are below the targets set by the SSRA. Despite the increasing need to increase revenue collection and enforcement to provide public services, and the introduction of electronic tax systems in most countries across the global divide, developing countries like South Sudan still face the challenges of low tax compliance and tax administration. Muita (2011) argued that online tax systems are rapidly replacing paper-based tax reporting systems, promising many advantages over the traditional method of hard copy tax filing. These systems promise faster processes, lower costs, and increased efficiency.

Duncan (2000) looked at the factors that facilitate the successful adoption of technology as a tax compliance enhancement tool. In his study, he concluded that three factors must be in place to realize this objective, namely: flexible Information Technology structure, competent IT skill base, and strong customer orientation. Kamau (2014) sought to determine the impact of the adoption of technology as a strategic tool in enhancing tax compliance in Kenya. Therefore, this study seeks to analyze the impact of an

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electronic tax policy on tax collection efficiency in the SSRA. This will critically look into an electronic system for filing and paying taxes that lightens the workload and reduces operational costs.

2.1.4 Agency Theory

Agency theory was propounded by Jensen and Meckling in 1976. The main thrust of the theory was to determine the relationship between two parties (the Principal and the Agent). The principal delegates responsibility to the agent. This kind of relationship often creates a conflict of interest. The theory believes that the agent has more information than the principal; this information asymmetry affects the principal's ability to effectively monitor their interest in the business managed by the agent. Agents are assumed to be self-seeking and can use the privilege to act against the interest of the principal, which can be overcome by designing appropriate contract terms between the agent and the principal (in the creation of a system that allows the principal to monitor the activity of the agent (Jussi and Petri, 2004). This theory is relevant to this study because the stakeholders (the government and the people of South Sudan), on whom the SSRA is collecting revenue on behalf of, have delegated the duty of revenue collection to its management (the agent). The delegation of responsibilities called for the establishment of an adequate and working environment that would allow the interests of the stakeholders to be protected. The theory supports the existence of a controlled environment, effective registration, and compliance with ground rules.

This concept holds that the agents on several occasions possess the capacity to access more information as opposed to the principals, thus establishing that the information asymmetry mainly impinges on the principals' capacity to assess whether the interests of their organizations are served by their agents or not. The agency theory operates under the perception that the agents and their principals operate rationally, thus using contracting as an approach aimed at maximizing their wealth (Kenyon & Tilton, 2014). This study is therefore applicable in this context, given that the e-tax policy remains one of the main mechanisms utilized by businesses in addressing their agency challenges, especially through the reduction of agency costs that may have adverse effects on the performance of the relationships between the two parties.

2.1.5 Contingency Theory

In close association with the situational approach, the contingency theory is a brainchild of Austrian psychologist Fred Edward Fiedler in his milestone work in 1964. The contingency theory primarily focuses its attention on the significance of the principal's character and the conditions or circumstances under which the leaders operate. Fiedler and his companions mainly focused their attention on leaders in varied contexts, but narrowed down to leaders within the military context. The contingency theory, therefore, holds that there are situational factors that can affect the independent and dependent variable relationships in understanding organizational behavior. In this case, the study opined that those independent variables are the main cause of change in the dependent variables, while the dependent variables are mainly affected by the independent variables. Leadership and motivation are two of the main examples that are expounded as independent variables explained in the contingency theory; turnover and absenteeism, as well as productivity, are perceived as the dependent variables (Kenyon and Tilton, 2014). The contingency theory, as much as adduced to have several strengths, falls short due to some shortfalls in making efforts to explain the rationale behind leaders with a given leadership style being only effective in some situations but not in others. Researchers allege that Fielder's theory has broadened the scope used in understanding leadership from varied perspectives to underpin the best style of leadership within an organization that meets the varied demands of different situations (Fred, 1964). The contingency theory has equally paved the way for the predictive powers used in determining the styles and types of leadership that are likely to be effective within varied contexts. The theory, therefore, expects leaders to ensure that they are effective in varied situations and need to consider operating under optimal conditions that complement their leadership styles. Implications of this theory in this study remain evident in its effects, driven towards ensuring that the right kind of leadership is employed in meeting varied leadership needs in organizations.

2.1.6 Reliability Theory

According to Swinkels (2012), reliability theory describes the probability of a system completing its expected function during an interval of time. According to the reliability theory, each component of an e-tax policy needs to be a defined measure of success. E-tax policy should be reliable in the operationalization and collection of revenue. Weak e-tax policy results in more substantive work and hence increased costs. Organizations are required to ensure the functionality of effective and efficient policies and systems. The reliability theory stipulates that an e-tax policy comprises interrelated components. As such, the state of each element is determined by whether the component is successful or not. The reliability of an element is defined as the probability of the element being found in the success state. In addition, the reliability of the entire e-tax policy is a binary combination with two possible values, thus success or failure. This study considered the part of the reliability theory that relates the e-tax policy to component reliabilities.

2.1.7 Conceptual Frameworks of the Study Components

2.1.7.1 Concept of Taxation:

Some literature on taxation has attempted to define it in such a way that it will at least give insight or a general picture of what it is all about. The International Encyclopedia of Social Sciences defines taxation as “A general concept or device used by government to extract money or other valuable things from people and organization by the use of law. Che-Azmi and Kamarulzaman (2014) defined tax as a compulsory levy imposed on individuals and organizations by the government. He concluded that taxes are a good source of revenue for the government, thereby bringing about economic growth. Udabah (2002) sees tax as a levy necessary to meet the cost of services and infrastructural development desired by the community, which should be provided by the government. Primarily, he argued that taxation was initially introduced to raise revenue to meet government expenditure. From the definitions above, among several of its kind, it could be seen that taxation is, therefore, one among other means of revenue generation of any government to meet the desires of the citizens. The purpose of taxation, as stated by French law, is for the provision of the armed forces and administrative expenditures. Miller and Oats (2006) maintain that “taxation is required to finance public expenditure. However, there are other sources of revenue generation for the government, these include but are not limited to Fines and Charges, Foreign aid and grants, Loans, etc.

❖ E-Taxation

E-taxation is the process of collection and administration of tax procedures through an electronic medium. According to Che-Azmi and Kamarulzaman (2014), the E-tax payment system is one of the ways through which governments globally make use of information and communication technologies to enhance the provision of public services and the circulation of public administration information to society. Wasao (2014) describes an electronic tax system as an online system or channel where taxpayers can have access or permission to the platform through the use of the internet, to have access to all the services provided by the tax authority, such as the registration for a tax identification number, and electronic tax filing of tax returns.

The e-tax payment system was introduced in 1986 in the U.S.A. In Australia, electronic tax payment was introduced in 1987. In 1993, Canada started the usage of electronic tax payment, and other developed countries of the world, such as Malaysia and the Netherlands, introduced electronic payment of tax to their taxpayers in 2009. In Africa, Uganda introduced an electronic tax payment system in 2009, while Egypt started in March 2013, to maintain a proximity with international trades towards automated payment systems, for e-government. In Nigeria, an e-tax payment system was introduced in 2015 by the Federal Inland Revenue Service (FIRS) in conjunction with Nigeria's inter-bank Settlement System (NIBSS). According to Okunowo (2015), electronic tax payment was introduced to increase revenue generation and for easy accessibility, as taxpayers can pay taxes from different locations and at various times.

E-Tax Policy involves a process where tax documents are submitted through the Internet, usually without the need to submit any paper return. The system encompasses the use of internet technology, the World Wide Web, and software for a wide range of tax administration and compliance purposes (Muturi and Kiarie, 2015). E-Tax System is an electronic tax filing system set up by the SSRA Management to file an enterprise's declarations for income tax, social tax, unemployment insurance, and contributions to the mandatory pension fund; request value-added tax returns; request excises and packaging excise duty returns; file customs declarations; and file personal income tax declarations. Developments in ICT, and in particular the Internet, provide new possibilities for the production, storage, processing, transmission, integration, and use of information (DPT, 2005). The convergence of computers with the internet facilitated and accelerated the sharing of the produced information among computers, institutions, and even countries. The computer and the internet composition provide the basis for the birth of electronic services (e-service), allowing being given in a non-physical virtual environment to some private and public service users. In this context, e-services were first used by the business community to develop trade. Then, from the middle of the 1980s, many countries, especially public administrations of developed countries, began to take advantage of this system in public service provision (Demirhan & Türkoğlu, 2014). The transition to the electronic dimension has also become one of the most important transformations that have changed the interaction between business, government, and citizens. Electronic tax systems are one of the concepts that have emerged with the interaction between business, state, and citizens (Allahverdi & Kuzucu, 2017).

Electronic taxation is an antagonistic process for collecting, evaluating, and automating tax-related processes to increase productivity (Fu et al., 2006). Its history began in 1986 as a small test program in which only 5 taxpayers from Cincinnati, Raleigh, Durham, and Phoenix agreed to participate. Since then, the electronic tax system has grown to become commonplace, serving millions of taxpayers every year (Maisiba & Atambo, 2016). The E-taxation is an e-government application that allows for the administration and collection of the tax. It has been used to develop ICT for the automation of tax offices. Along with these developments, it has been ensured that taxpayers can submit their statements in electronic form, computerized realizations of

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accruals and collections related to statements, taxpayers can collect information on income, wealth and expenditures in the electronic environment, and computer tax audit is provided (Çetin, 2010).

The electronic tax system provides education and information to taxpayers through electronic registration, filing, and payment. In general, the e-tax system is a comprehensive internet portal that can be accessed 7 days a week and 24 hours a day, which provides taxpayers with a safe self-service option package, a single point of information and action, and does not require intervention by tax administration personnel (Jimenez et al., 2013). When explaining electronic taxes, online filing and tax declarations, which are generally web-based portals that allow taxpayers to pay electronically, share information about tax assessments between different government departments, and educate taxpayers on tax matters, are evaluated. E-taxation services are taxation services used in most countries and are sometimes forced by customers (Dečman & Klun, 2015).

❖ Electronic Registration

The eRegistration service is an intangible amenity that allows customers and agents to manage their registrations online. Through eRegistration, you can cancel your active tax registration and re-register for it. Registering online (eRegistration) is the fastest, cheapest, and most efficient way of registering for tax. Electronic filing is the process of submitting tax returns over the Internet using tax-preparation software preapproved by the relevant tax authorities. Tax Compliance: Refers to adhering to tax laws and regulations by correctly reporting income, expenses, and other financial details to the relevant tax authorities. It's about taxpayers' decision to comply with tax laws and regulations by paying taxes on time and accurately. South Sudan's Financial Act, 2023/2024, was assented into law on 14 August 2023 and has undergone some amendments since. The Act amends various tax laws relating to Business Profit Tax, Personal Income Tax, Withholding Tax, Sales Tax, Excise Tax, and Customs Duties. The changes became effective on 14 August 2023 (the date of assent by the President).

❖ Value Added Tax (VAT)

Bird (2005) defined VAT as a multi-staged tax that is charged on goods and services in each stage of production. In South Sudan, it was known as a service tax before it was charged as a value-added tax. The final burden of tax, or the incidence of tax, falls on the consumer; it is an indirect tax.

❖ Business Profit Tax (BPT) or Company Income Tax

Companies are mandated by law to pay company income tax in South Sudan based on profit. The fraction charged is 30% of the profit earned in the year preceding the assessment, with resident companies in South Sudan liable for BPT on their worldwide income and non-resident companies liable only to BPT on their South Sudan-source income.

❖ Personal Income Tax (PIT)

The Personal Income Tax (PIT), or individual income tax, is a tax on employee earnings or money received as an employee or as the owner of a business or farm. The taxable earned incomes include wages, salaries, tips, and other taxable employee compensation; union strike benefits; disability retirement benefits received prior to minimum retirement age; and net earnings from self-employment as a business owner, farm owner, minister, or statutory employee. Being considerate of how benefits interact with the personal income tax can help employers choose the best options to help employees balance their personal finances, retirement savings, and medical expenses.

2.1.7.2 The Concept of Revenue

Revenue refers to the monetary event of asset values increasing in the organization because of the physical event of production or sales of products or services of the organization (Pandey, 1996). Revenue is defined as the inflows or enhancements of assets of a firm or settlements of its liabilities during a period from delivering or producing goods, rendering service, or other activities that constitute the entity's ongoing major or central operations (Rittenberg, Gramling, & Johnstone, 2015). In addition, revenue is further described as inflows of assets received for products or services provided to customers. Organizational performance is in terms of revenue collection, portrayed by the levels of assets accumulation, wealth created, and the quality of services, by customer level of satisfaction and customer complaints. For better revenue collection, organizations should critically look at customers and other stakeholders in business and establish how best they are satisfying their needs.

2.2 Empirical Review

Adegbe & Akinyemi (2020) examined the effect of electronic payment systems on revenue generation in Lagos State. The main objective of the study was to ascertain the effect of the electronic payment system on revenue generation in Lagos State. The result of the analysis revealed that electronic payment variables have a significant and positive effect on personal income tax, and the study concluded that e-payment influenced revenue generation in Lagos State. The recommendations were that its leadership style should be transparent and flexible enough to further positive changes. Mohammed (2020) examined the role of the e-payment system on economic growth in Nigeria. Specifically, the study analyses the role of e-payment systems on economic

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growth using the value of e-payment transactions and the volume of e-payment transactions. The result of the analysis revealed that ATM and internet transactions are positive and insignificantly related to economic growth, while there is a negative and insignificant relationship between POS transactions and real GDP in Nigeria. Nwani, Nwaimo, Kanu & Eke (2020) studied the cashless policy and the Nigerian payment system. The broad objective of the study was to ascertain the effect of the cashless policy on the Nigerian payment system for the period 2007 to 2018. The cashless policy was proven with the use of cheques, fund transfer channels, and automated teller machines. Findings showed that the use of cheques as a means of financial settlement has failed and has been replaced with electronic payment systems, both ATM and interbank fund transfers, as means of financial intermediation are increasing, which has affected the economy positively. Afaha (2019) studied the relationship between electronic payment systems and economic growth using monthly data covering the period from 2012 to 2017 in Nigeria. The Autoregressive Distributed Lagged Regression (ADLR) method was used in the analysis. The results indicate a significant positive relationship between electronic payment systems and economic growth in terms of real gross domestic product (GDP) growth. The study suggests that efforts be made to design or improve the internet security framework to check online fraud, adequate legislation on all aspects of the operations of e-banking and cashless operations, as well as an increase in public enlightenment and awareness programs to entice the unbanked people into the banking systems and thereby double the real GDP growth. Ofurum, Amaefule, Okonya & Henry (2018) evaluated the effect of E-taxation on Nigeria's revenue and economic growth: A pre-post analysis. The objective of the study was to ascertain the extent to which the implementation of E-taxation in 2015 has affected tax revenue, federally collected revenue, and the tax-to-GDP ratio. The findings of the analysis revealed that the implementation of electronic taxation has not improved tax revenue, federally collected revenue, and the tax-to-GDP ratio in Nigeria. It was recommended amongst others that the federal government, through the Federal Inland Revenue Service, should conduct more enlightenment seminars in all 36 states in the country to increase the knowledge on the use of all electronic services on their platforms. Olurankinse & Oladeji (2018) explored self-assessment, electronic taxation payment systems, and revenue generation in Nigeria. The study population comprised 3Q companies quoted on the Nigerian stock exchange. Pearson's product-moment correlation coefficient statistical tool and regression analysis were used to test the hypothesis by the application of SPSS. Results of the analysis indicated a positive and significant relationship between self-assessment and e-taxation payment systems and revenue generation.

Monica, Makokha & Namusonge (2017), investigated the effect of the electronic tax system on tax collection efficiency in the domestic taxes department of the Kenya Revenue Authority (KRA). The objectives of the study were to find out the effect of electronic tax filing on revenue collection efficiency, examine the effect of staff competency on revenue collection efficiency, and ascertain the level of taxpayers' knowledge in operating the electronic tax system in Kenya. Findings from the study revealed that most taxpayers strongly agreed that they were able to fully access and operate the tax system. Secondly, an employee's competence was a significant predictor of tax collection efficiency, while the number of taxpayers seeking clarifications on tax issues online is minimal. Ndayisenga & Shukla (2016) evaluated the effect of electronic tax management systems on tax collection efficiency in Rwanda. The research aimed to examine the effect of the electronic tax management system on revenue collection by the Rwanda Revenue Authority. Data were gathered through the means of structured questionnaires. Pearson's correlation analysis and regression analysis were used to analyse and present the results of the study. In the findings of the study, it was established that electronic tax management systems contributed to timely tax payments and reduced operational costs. The study, therefore, concluded that the electronic tax management system contributed positively to revenue collection in Rwanda. Maisiba & Atambo (2016), investigated the effect of the electronic tax system on the revenue collection efficiency of the Kenya Revenue Authority (KRA). The study was set to determine the effect of the electronic tax system on revenue collection efficiency in the Kenya Revenue Authority. The main data collection tools were questionnaires administered to the 102 targeted respondents, which included employees of KRA and taxpayers; the collected data from the field were analyzed using descriptive and inferential statistics. The key findings were that most respondents agreed that KRA has a good electronic tax payment system and that, for the KRA officials, most of them are conversant with its use and are trained. However, most taxpayers indicated difficulty in using the system and blamed a lack of computer knowledge, poor internet, and unstable power supply as major reasons. Okiro (2015) investigated the effect of the e-payment system on revenue collection by the Nairobi City County government. The study specifically sought to assess the level of compliance with budget estimates and the effect of electronic payment adoption on revenue collection by the country's government. Secondary data were sourced from the 18 Nairobi government departments for the 3 years (2013-2015). Analysis of data was done using descriptive and inferential statistics. The result of the data analysis revealed that revenue collection in Nairobi City has increased significantly after the adoption of an electronic payment system in revenue collection. Muturi & Kiarie (2015) examined the effect of the online tax system on tax compliance among taxpayers in

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Meru County, Kenya. The objective of the study is to establish the effect of online tax systems on tax compliance among small taxpayers in county tax districts. Multiple regression and descriptive statistics were used in data analysis. The findings of the study were that the online tax system does affect tax compliance levels among small taxpayers in Meru County. The study recommended that further study should be done to establish other factors that affect tax compliance among small taxpayers. Okoye & Ezeiofor (2014) investigated the impact of electronic taxation on revenue generation in Enugu, Nigeria. Data were collected using both primary and secondary sources, using frequency counts and mean scores. The ordinary least squares method was adopted using the multiple regression analysis and panel data regression method to test the fixed and random effects and test for a level of significance at 1%. The finding was that electronic taxation can enhance internally generated revenue and reduce the issue of tax evasion in Enugu state. Another finding is that electronic taxation can prevent the corrupt practices of tax officials. It also recommended that the Government should support the establishment of an electronic tax administration to start reaping the benefits of the high rate of compliance among taxpayers, and an electronic tax system should be implemented to reduce the diversion of government funds to private pockets.

Lai (2008) examined the effect of e-filing on revenue generation in Malaysia; it revealed the extent to which tax revenue generation has contributed to the economy's revenue and GDP, and also the effect of tax evasion and tax avoidance on revenue generation in Malaysia. The study employed both primary and secondary sources of data. Using a survey research design, both descriptive and regression analyses were carried out on the data. Findings from the study revealed that taxation has a significant contribution to revenue generation, taxation has a significant contribution to GDP, and tax evasion and tax avoidance have a significant effect on revenue generation in Malaysia.

Amabali (2009) studied the antecedents of paperless income tax filing by young professionals in India using Regression analysis. The antecedents of young Indian professionals depended on the perceived ease of the tax system, personal innovativeness in information technology, relative advantage, performance of the filing service, and compatibility.

Pippin and Tosun (2014) examined electronic tax filing in the United States of America. The study summarizes and analyses the demographic, socio-economic, and geographic factors affecting electronic tax filing (e-filing) in the United States for the years 1999 and 2004–2007 and the growth in e-filing between 1999 and 2007. Secondary data sourced from the IRS Statistics of Income ("SOI") Division and additional demographic and geographic information from the Bureau of Economic Analysis (BEA), the Bureau of Labor Statistics (BLS), and the Census Bureau were used; Analyses were carried out using regression, the rates of e-filing are noticed to be lower in rural communities with low population and with a lower share of females, Surprisingly, educational attainment is negatively correlated with e-filing rate and growth in e-filing.

Nasir (2015) examined implementing electronic tax filings and payments in Malaysia; the main objective was to point out the benefits of maintaining a good e-tax system as opposed to a manual system. The study made use of secondary data from the Malaysian Inland Revenue report from 2004 to 2011, using trend analysis to highlight the increase in tax returns since the adoption of an e-tax system in 2004. For the first two years, the number of taxpayers using the e –e-filing system remained far below expectation at about 5% and the tax authorities were still tackling the challenges posed by the new system such as timely and costly adaptation of the system, uncertainty, and security problems, lack of technological exposure in the country, etc. all of which had little or no impact on tax returns. 2006 to 2011 brought an increase in the users of the system from a disappointing 4% to an Encouraging 34% and 37% in 2012, over the same period, tax returns increased from 14.5% of 52 GDP to 15.3%. It also showed how compliance was increased and fewer hours were used in collecting taxes. The study concluded that electronic systems for filling and paying taxes, if implemented well and used by most taxpayers, benefit both the taxpayer and the tax authorities and guarantee a better standard of living for all citizens.

Allahverd, Alagoz, and Ortakapoz (2017) examined the effect of the e-taxation system on tax revenue and cost in Turkey. The study used secondary data obtained from the Turkish revenue authority. The data were examined in two groups, which are the pre-electronic tax period of 1993-2004 and the post-electronic tax period of 2005-2016. The Mann-Whitney U Test was used to analyze the data. The research also provided information on the electronic transformation of the tax system and the Turkish Tax System. According to the empirical results of the research, the transition to the electronic tax system positively affected tax revenues and reduced the cost per tax.

Barati and Bakhshayesh (2015) examined the electronic tax system and the challenges facing Kermanshah province taxpayers in Iran, the researcher made use of primary data obtained from questionnaires administered to residents of Kermanshah province, and analyses were carried out using the Spearman correlation coefficient, variance analysis, superiority indexes, the agent exploring analysis, structural equations model, in which high sensitivity is used to check their compliance and review. Results show that: technical and infrastructural variables (95/0), social influence (90/0), the expected effort (51/0), legal issues (40/0), expected

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performance (32/0), information access (18/0) and perceived risk (11/0) are factors of importance and have more influence on the affecting factors for the adoption of electronic tax, respectively.

Obert, Rodgers, Tendai, and Desderio (2018) evaluated the effect of e-tax filing on tax compliance in Zimbabwe. The objective of the study was to determine how e-tax filing has influenced tax compliance by clients in Harare, Zimbabwe. Data were collected through the use of structured questionnaires. Analysis of data was done using multiple regression with the aid of SPSS version 20.0. The results of the analysis showed that electronic filing influenced tax compliance; that there was a positive attitude by clients towards electronic filing, and finally, that electronic filing has also significantly increased the ease of doing business.

Madegwa, Makokha, and Namusonge (2018) investigated the effect of automation of revenue collection on the performance of the country government in Kenya. The objective of the study was to determine the effect of communication and the performance of the Trans Nzioa country government in Kenya. The study used a semi-structured self-administered questionnaire to collect data from the respondents. Data was analyzed using descriptive statistics with the application of SPSS. The result of the analysis showed that the online process of automation of the revenue collection process influences performance in the Trans Nzioa country government office to a great extent. From the findings, the study recommended that automation of the revenue management process should be improved to enhance efficiency in the revenue collection process.

Ajape, Afara, and Uthman (2017) empirically investigated the influence of the E-tax system on Tax administration and Tax revenue generation in the Lagos State Internal Revenue Service. The objective of the study was to determine the influence of an electronic system of taxation on tax administration efficiency and tax revenue generation in Lagos State. A survey research design was adopted using a structured five-point Likert scale questionnaire to obtain data. The data gathered were analyzed using descriptive statistics, while hypotheses were tested using the multivariate analysis of variance (MANOVA) with the aid of SPSS. Major findings of the study revealed that respondents do not disagree that the e-tax system has enhanced the revenue-generating potential of Lagos state. The study recommended that relevant tax authorities should formulate and implement policies that would promote the sustainability of the positive effects of the e-tax system and train tax officials on how to harness the benefits of administering taxes electronically.

CHAPTER THREE

METHODOLOGY AND DATA

3.0 INTRODUCTION

This chapter presents the methods that were used during the study to analyze and interpret the data gathered. It included the research design or approach, study area, target study population, sample size, data collection procedures, units of analysis, variables and measurements, and sampling techniques. It specified and deployed collection methods, instruments, and processes to follow during data collection and analysis.

3.1 Research Design

This study used descriptive research because it sought to establish factors associated with certain occurrences, outcomes, conditions, or types of behaviours. It illustrated the presentation situation and relationships regarding a problem (Maxwell, 2012). An inferential research design was applied when the collected data were analysed to infer the present situation, terms, or relationships concerning a problem.

3.2 Study Area and Population

The study was conducted at the premises of the South Sudan Revenue Authority (SSRA) on the impact of the e-tax policy on revenue collection. Population here refers to a larger group from which the sample is taken (Kombo & Tromp, 2014). The study's target population was 45 staff of the SSRA, from whom the sample size was drawn. The unit of analysis consisted of the Corporate Service, Domestic Tax, Customs Service, Internal Audit, Internal Affairs, and ICT.

3.3 The Sample Size and Model

The ever-increasing demand for research has fashioned a need for an efficient technique of determining the sample size that is used as a representative of a given population. With **Robert V. Krejcie & Daryle W. Morgan's** Sample Size Technique, the sample size formula was built for the computation of the sample size to minimize error as follows:

$$S = \frac{X^2NP(1 - P)}{d^2(N - 1) + X^2P(1 - P)}$$

Where;

S = Required Sample Size.

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χ^2 = the table value of chi-square for 1 degree of freedom at the desired confidence level ($1.96 \times 1.96 = 3.841$).

N = Population Size (45).

P = the population proportion (assumed to be 0.5).

d = the degree of accuracy expressed as a proportion (0.05).

Hence,

$$S = \frac{3.841 \times 50 \times 0.5 (1 - 0.5)}{0.05^2 (75 - 1) + 3.841 \times 0.5 (1 - 0.5)}$$

$$S = \frac{43.21125}{(0.185 + 0.96025)}$$

$$S = \frac{43.21125}{1.14525}$$

$$S = 37.73084$$

Therefore, the Required Sample Size (S) was **38**

Based on the computation above, the sample size was **38 participants** in the SSRA.

Table 3.1: Distribution of Target Population and Sample Size in SSRA

S/No	Target Divisions	Population	Sample Size	Percentage (%)
1	Corporate Service	12	8	27
2	Domestic Tax	9	9	20
3	Customs Service	10	9	22
4	Internal Audit	4	4	9
5	Internal Affairs	4	3	9
6	ICT	6	5	13
	Total	45	38	100

Source: (PGDPA Research Proposal, 2024)

3.4 Sampling Techniques

To collect the data needed,

3.5 Data Collection Methods

To collect the data needed, the researcher used interview and questionnaire techniques for collecting primary data (Cavana, 2001). Structured and closed-ended questionnaire questions were used following the research questions, objectives, and literature review. The questions were in English and understandable to respondents with ease and affluence.

3.6 Reliability and Validity

Piloting permits for pre-testing of the research tools for data collection. In this study, the researcher deployed closed-ended questionnaires. Piloting enables the researcher to identify vague or unclear questions in the questionnaire that may lead to biased answers (Mugenda & Mugenda, 2012). 10 staff were designated from the SSRA office who were not included in the selected sample, and a pre-test with the questionnaires was done.

3.6.1 Data Reliability

According to Bonnet (2010), Reliability refers to the stability of measurement instruments. The questionnaires were used in this study as an instrument of data collection. The information-collecting instrument's reliability was constructed using the internal consistency of the outcomes produced in a test (Cooper & Schindler, 2008). In testing reliability, the study used Statistical Package for Social Sciences (SPSS) software and Advanced Excel for data analysis.

3.6.2 Data Validity

Validity concerns whether the findings are really about what they appear to be about (Amin et al., 2010). Subsequently, the researcher used SPSS and Microsoft Excel to test the validity of the instruments. The number of items that were considered relevant by all experts in each instrument was ranked, and the highest score from the respondents was considered over other parameter items in each instrument.

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3.7 Ethical Procedures and Considerations

Due to the sensitivity of some information that was collected, principles of confidentiality and privacy regarding any information given by the respondents were highly adhered to. The rights or free will of the participants weren't interfered with, including ceasing to contribute to the research at any time.

3.8 Data Analysis

The data that was collected through closed-ended questionnaires were arranged, edited, and cleaned. The code of data is whereby researchers allocate respondents' answers to pertinent response categories, in tabulation form (Creswell, 2013). For quantitative data, inferential statistics were used. Inferential statistics include hypothesis testing, confidence intervals, and regression analysis alongside measures of central tendency (mean) and measures of dispersion (standard deviation). Correlation was done through SPSS, and the data were presented in tables and graphs.

3.8.1 Multiple Regression Analysis

The researcher deployed a multiple regression analysis model. This study adapted and modified the model Alhassan (2018) used to examine the impact of e-tax policy on revenue collection in SSRA. The model is given thus:

$$RC = f(ER, TC, CE) \dots\dots\dots (3.1)$$

Where: **RC** is Revenue Collection, **ER** is Electronic Registration, **TC** is Tax Compliance, **CE** is Control Environment, and **f** is a functional relation. The model was modified by including ICT as part of the explanatory variables. The modification was grounded on the fact that ICT is part of the e-tax policy mechanisms, and its exclusion might affect the essence of the e-tax system to improve revenue collection. Hence, the linear representation of the modified model was thus given:

$$RC = \alpha_0 + \alpha_1 ER + \alpha_2 TC + \alpha_3 CE + \alpha_5 ICT + U \dots\dots\dots 3.2$$

Where: **RC** is Revenue Collection, **α_0** is the Intercept, and **$\alpha_1 - \alpha_5$** are the Coefficients of independent variables.

Table 3.2: Measurements of Variables

S/N	Variables	Measurements
1	Electronic Registration	<ul style="list-style-type: none">• Electronic tax Registers• Electronic data verification• Internal independent process• Reviews of implementation
2	Tax Compliance	<ul style="list-style-type: none">◆ Filing of Tax Returns◆ Payment & Supervision◆ Revision of audit reports
3	Control Environment	<ul style="list-style-type: none">➤ Rules & Regulations➤ Segregation of duties➤ Access and authorizations➤ Performance review
4	Revenue collection	<ul style="list-style-type: none">✓ Yearly revenue target✓ Revenue target is achievable✓ Effective collection of revenue✓ Devoted revenue collectors

John Ajuong Mach (Research Project 2024).

CHAPTER FOUR

FINDINGS AND DISCUSSIONS

4.0. OVERVIEW

This chapter presents the analysis, presentation, and interpretation of the study. Descriptive statistics of closed and open-ended questions were summarized using frequency distribution tables, pie charts, and bar graphs. The researcher administered 38 questionnaires, all of which were collected as no margin error was encountered in the distribution and collection process.

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4.1. Biographical Data

Table 3: Division and Level of Education Cross-Tabulation

Count		Level of Education				Total
		Diploma	Bachelor Degree	Postgraduate	Masters	
Division	Corporate Service	1	3	1	1	6
	Domestic Tax	3	3	0	3	9
	Custom Division	3	3	1	2	9
	Internal Audit	0	1	0	3	4
	Internal Affairs	0	4	0	1	5
	ICT Division	0	4	0	1	5
Total		7	18	2	11	38

Source: Field Data, 2024

The table above shows that corporate service officers have a Diploma with 1, a Bachelor's degree has 3, a Postgraduate has 1 while a Master has 1, domestic tax has a Diploma with 3 respondents, Bachelor's degree has 3 making a total of 6 respondents, Postgraduate has 0, Masters has 3 respondents with a total of 9 respondents, the custom division has Diploma with 3, Bachelor's degree with 3, Postgraduate has 1 while Masters with 2 respondents with a total of 9. Internal audit has Diploma with 0 respondents, Bachelor's degree with 1 respondent, Postgraduate with 0, while Masters has 3 that is all 4 respondents, internal affairs has Diploma with 0, Bachelor degree with 4, Postgraduate with 0, while Masters with 1 making a total of 5 while ICT Division has Diploma with 0, Bachelor degree with 4 respondents, Postgraduate with 0 respondents while Masters with 1 respondents as shown on the bar graph overleaf.

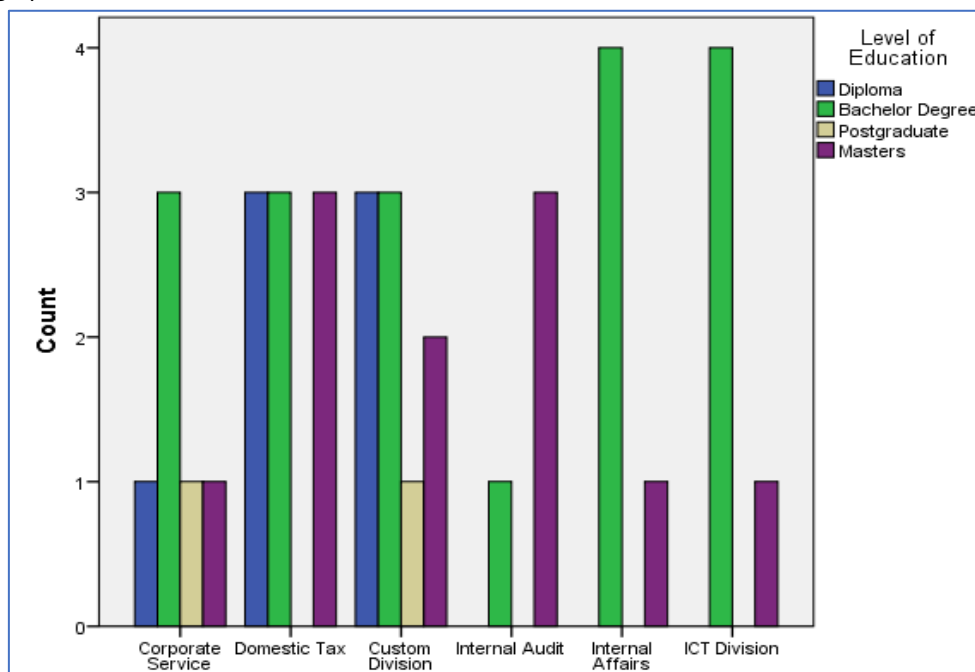


Figure 2: Divisions and Level of Education Cross-Tabulation

Table 4: Level of Education and Gender Cross-Tabulation

		Gender		Total
		Male	Female	
Level of Education	Diploma	4	3	7
	Bachelor Degree	11	7	18
	Postgraduate	1	1	2
	Masters	9	2	11
Total		25	13	38

Source: Field Data, 2024

The Impact of E-Tax Policy On Revenue Collection in South Sudan (A Case of South Sudan Revenue Authority (SSRA), Juba

The table above shows the relationship between the level of education and gender, where a Diploma has male with 4 and females 3, while a Bachelor's degree has male with 11 respondents while female with 7 respondents, Postgraduate male with 1 respondent, Bachelor's degree with 1 female, Master has a male with 9 respondents while the female has 2 respondents as shown on the pie chart below. Therefore, the majority of respondents (both male and female) are Bachelor's Degree holders as presented overleaf.

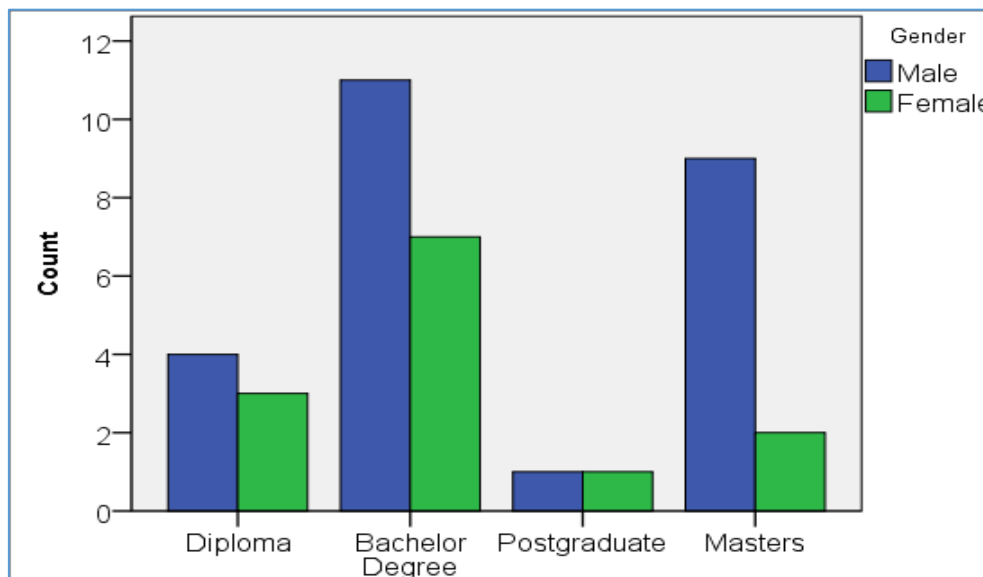


Figure 3: Level of Education and Gender Cross-Tabulation

4.2 Impact of Deploying Electronic Registration on Revenue Collection

Table 5: E-Tax System Impact on Taxpayers' Registration For TIN

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	2	5.3	5.3
	Disagree	3	7.9	13.2
	Neutral	9	23.7	36.8
	Agree	11	28.9	65.8
	Strongly Agree	13	34.2	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 5.3% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 23.7% of the respondents remained neutral, 28.9% of the respondents agreed, and 34.2% of the respondents strongly agreed, making a total of 63.1% said the E-tax system has made taxpayers' registration for Tax identification numbers easier, as shown on the bar graph overleaf.

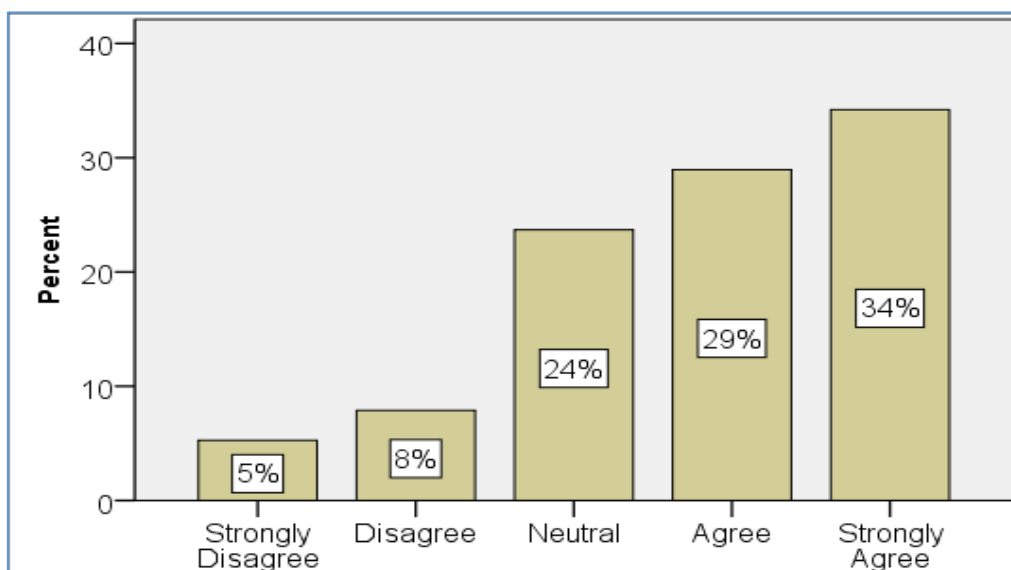


Figure 4: The E-Tax System Impact on Taxpayers' Registration for Tax Identification Number

Table 6: The E-Tax System Made the Online Filing and Administration of Taxes Easier

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	5	13.2	13.2
	Disagree	3	7.9	21.1
	Neutral	12	31.6	52.6
	Agree	12	31.6	84.2
	Strongly Agree	6	15.8	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 13.2 % of the respondents strongly disagreed, 7.9% of the respondents disagreed, 31.6% of the respondents remained neutral, 31.6% of the respondents agreed, while 15.8% of the respondents strongly agreed, totalling up to 47% said the e-tax system has made the online filing and administration of taxpayers easier, as shown on the bar graph below. This study agreed with the study conducted by Monica, Makokha & Namusonge (2017), which investigated the effect of the electronic tax system on tax collection efficiency in the domestic taxes department of the Kenya Revenue Authority (KRA), whose objectives were to find out the effect of electronic tax filing on revenue collection efficiency; examine the effect of staff competency on revenue collection efficiency and ascertain the level of taxpayers' knowledge in operating electronic tax system in Kenya, that revealed that most taxpayers strongly agreed that they were able to fully access and operate the tax system. This is presented below.

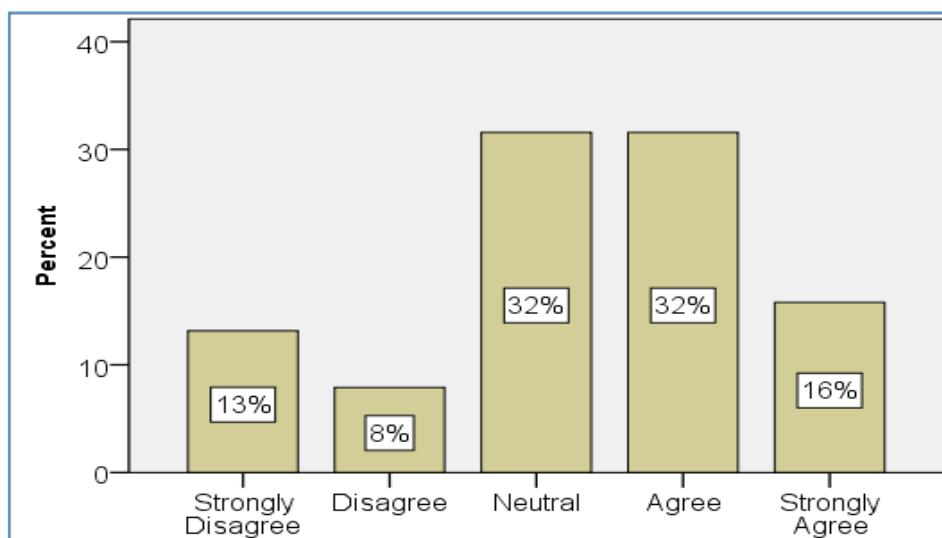


Figure 5: The E-Tax System Made the Online Filing and Administration of Taxes Easier

Table 7: The E-Tax System Has Improved Tax Revenue Payment in the SSRA

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	15.8	15.8
	Disagree	4	10.5	26.3
	Neutral	12	31.6	57.9
	Agree	10	26.3	84.2
	Strongly Agree	6	15.8	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 15.8% of the respondents strongly disagreed, 10.5% of the respondents disagreed, 31.6% of the respondents remained neutral, 26.3% of the respondents agreed, while 15.8% of the respondents strongly agreed, summing up to 42.1% who said the e-tax system has improved tax revenue payment in the South Sudan Revenue Authority (SSNRA). This has been confirmed by Adegbe & Akinyemi (2020), who examined the effect of electronic payment systems on revenue generation in Lagos State to ascertain the effect of electronic payment systems on revenue generation, and the result revealed that electronic payment variables have a significant and positive effect on personal income tax, and the study concluded that e-payment influenced revenue generation in Lagos State. The results are shown on the bar graph below.

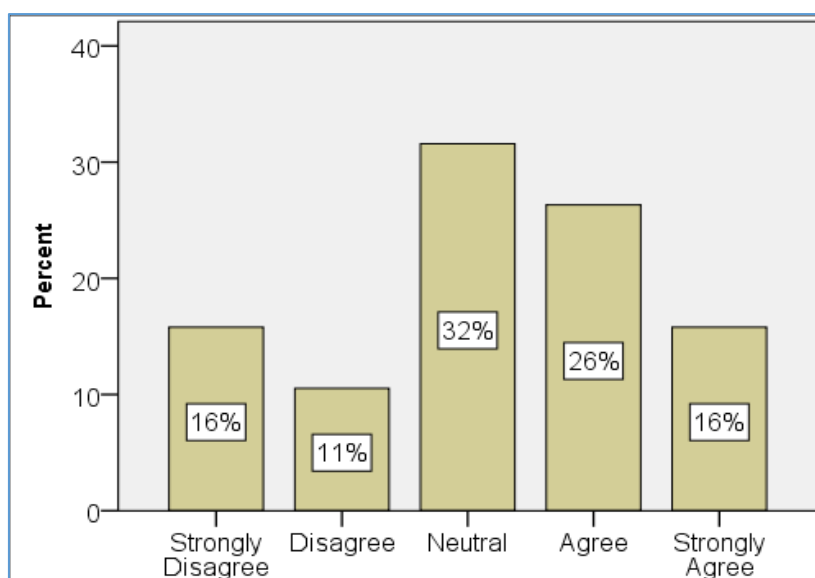


Figure 6: The E-Tax System Improvement on Tax Revenue Payment in the SSRA

The Impact of E-Tax Policy On Revenue Collection in South Sudan (A Case of South Sudan Revenue Authority (SSRA), Juba

Table 8: The E-Tax System Improved the Tax Returns Compared to the Manual System

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	8	21.1	21.1
	Disagree	5	13.2	34.2
	Neutral	8	21.1	55.3
	Agree	10	26.3	81.6
	Strongly Agree	7	18.4	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 21.1% of the respondents strongly disagreed, 13.2% of the respondents disagreed, 21.1% of the respondents remained neutral, 26.3% of respondents agreed, and 18.4% of the respondents strongly agreed, adding up to 44.7% said the e-tax system has improved the submission of tax returns efficiently as compared to the manual system as shown on the bar graph below.

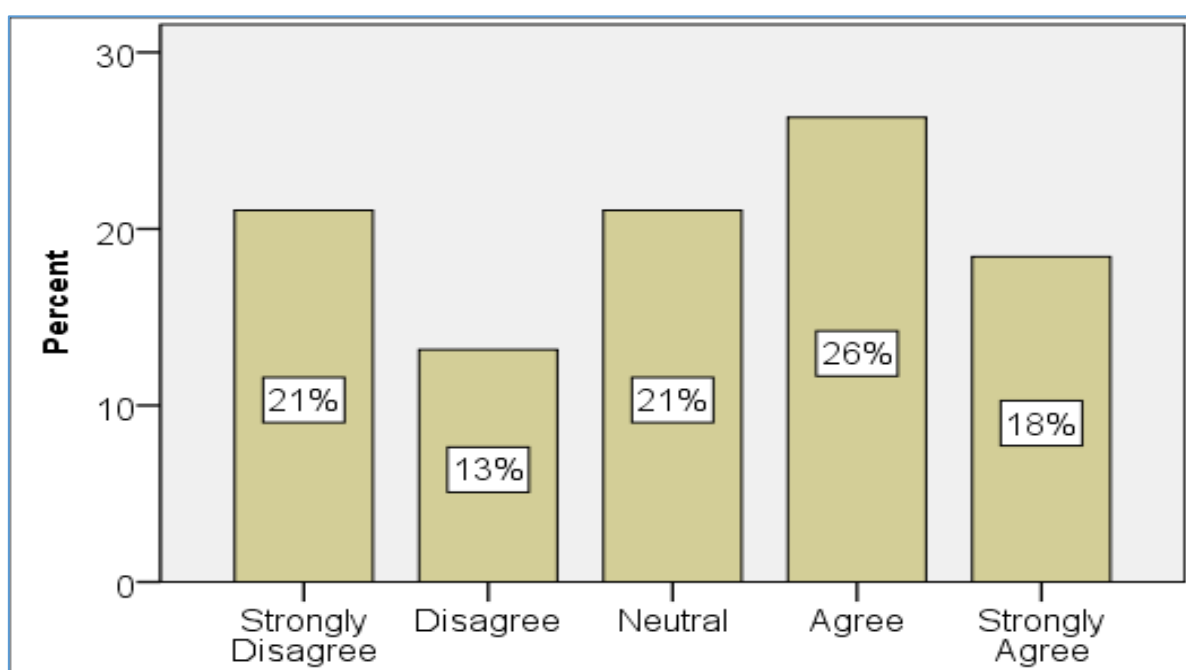


Figure 7: The E-Tax System Improved the Tax Returns Compared to The Manual System

Table 9: E-Tax Offers Efficient Live Revenue Data Improving Decision-Making

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	4	10.5	10.5
	Disagree	5	13.2	23.7
	Neutral	14	36.8	60.5
	Agree	5	13.2	73.7
	Strongly Agree	10	26.3	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 10.5% of the respondents strongly disagreed, 13.2% of the respondents disagreed, 36.8% of the respondents remained neutral, 13.2% of the respondents agreed, while 26.3% of respondents strongly agreed, summing up to 39.5% who said E-tax offers efficient live revenue data, improving decision making as shown on the bar graph overleaf.

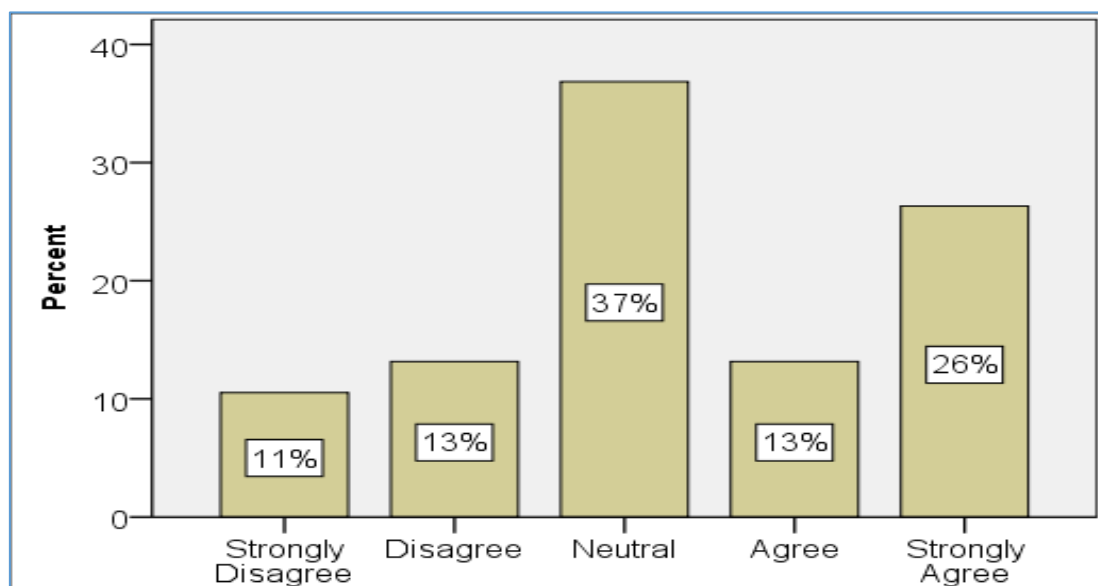


Figure 8: E-Tax Offers Efficient Live Revenue Data, Then Improving Decision-Making

Table 10: E-Tax Offers Transparency in Revenue Management

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	8	21.1	21.1
	Disagree	6	15.8	36.8
	Neutral	11	28.9	65.8
	Agree	2	5.3	71.1
	Strongly Agree	11	28.9	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 21.1% of the respondents strongly disagreed, 15.8% of the respondents disagreed, 28.9% of the respondents remained neutral, 5.3% of the respondents agreed, and 28.9% of the respondents strongly agreed, adding up to 34.2% of respondents who said E-tax offers transparency in revenue management as shown on the bar graph overleaf.

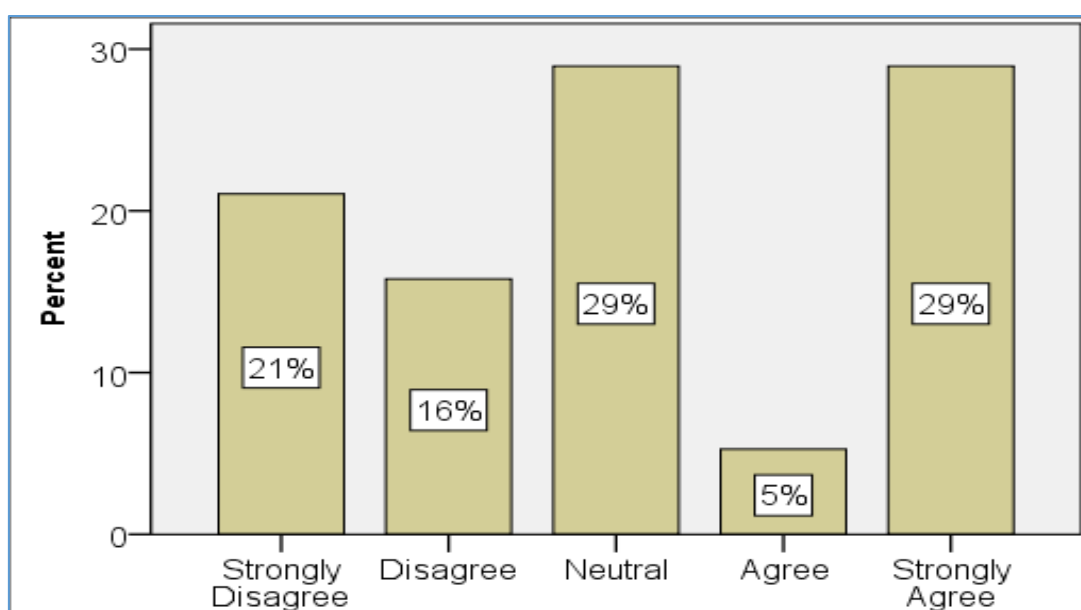


Figure 9: E-Tax Offers Transparency in Revenue Management

The Impact of E-Tax Policy On Revenue Collection in South Sudan (A Case of South Sudan Revenue Authority (SSRA), Juba

Table 11: E-Tax Systems Reduce Corruption in Revenue Management

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	9	23.7	23.7
	Disagree	6	15.8	39.5
	Neutral	7	18.4	57.9
	Agree	9	23.7	81.6
	Strongly Agree	7	18.4	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 23.7% of the respondents strongly disagreed, 15.8% of the respondents disagreed, 18.4 % of the respondents remained neutral, 23.7% of the respondents agreed, and 18.4% of the respondents strongly agreed, making 42.1% of the respondents said e-tax systems reduce corruption in revenue management, as shown on the bar graph below. The study is in line with the study done by Ndayisenga & Shukla (2016), which evaluated the effect of electronic tax management systems on tax collection efficiency in Rwanda. The study aimed to examine the effect of the electronic tax management system on revenue collection by the Rwanda Revenue Authority, whose findings established that electronic tax management systems contributed to timely tax payments and reduced operational costs. This study, therefore, concluded that the electronic tax management system contributed positively to revenue collection in South Sudan.

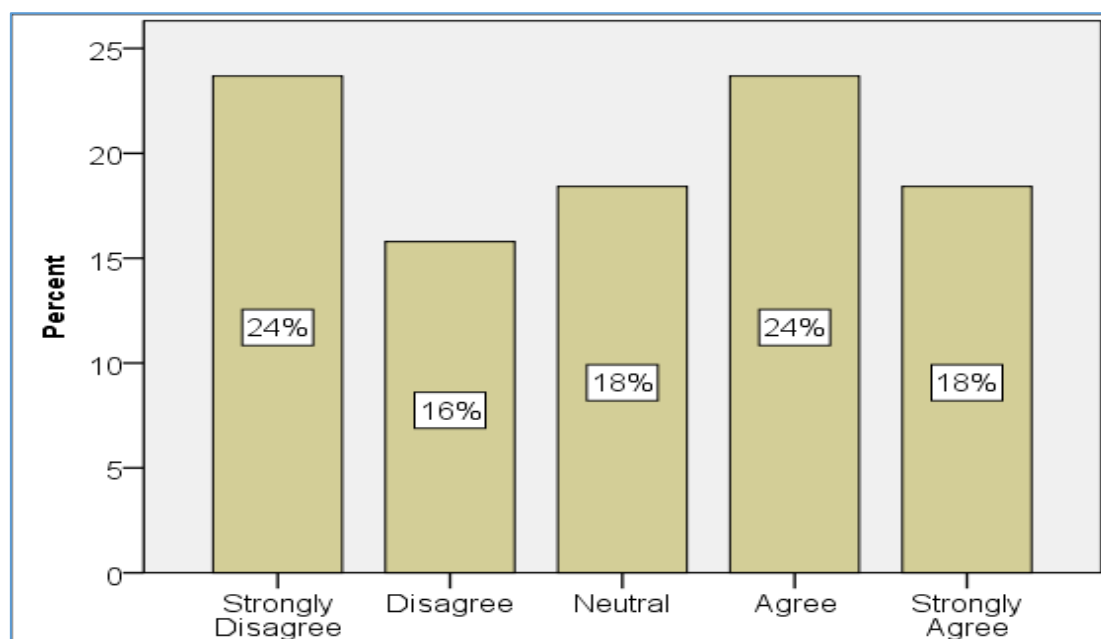


Figure 10: E-Tax Systems Reduce Corruption in Revenue Management

4.3 Impact of Tax Compliance on Revenue Collection

Table 12: Tax Compliance Has a Positive Influential Effect on Revenue Collection

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	4	10.5	10.5
	Disagree	3	7.9	18.4
	Neutral	6	15.8	34.2
	Agree	17	44.7	78.9
	Strongly Agree	8	21.1	100.0
	Total	38	100.0	

Source: Field Data, 2024

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In the table shown above, 10.5% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 15.8% of the respondents remained neutral, 44.7% of the respondents agreed, and 21.1% of the respondents strongly agreed, making **65.8%** of the respondents said tax compliance has a positive influential effect on revenue collection, which has conformed to study by (Slemrod et.al, 2010) that found a higher level of compliance among low and middle-income taxpayers and a higher propensity to avoid taxes in the high-income group, and also study by Okiro (2015) that investigated the effect of e-payment system on revenue collection by the Nairobi City Government that specifically sought to assess the level of compliance to budget estimates and effect of electronic payment adoption in revenue collection in which data analysis results revealed that revenue collection significantly has increased after the adoption of the electronic payment system, as shown on the bar graph below.

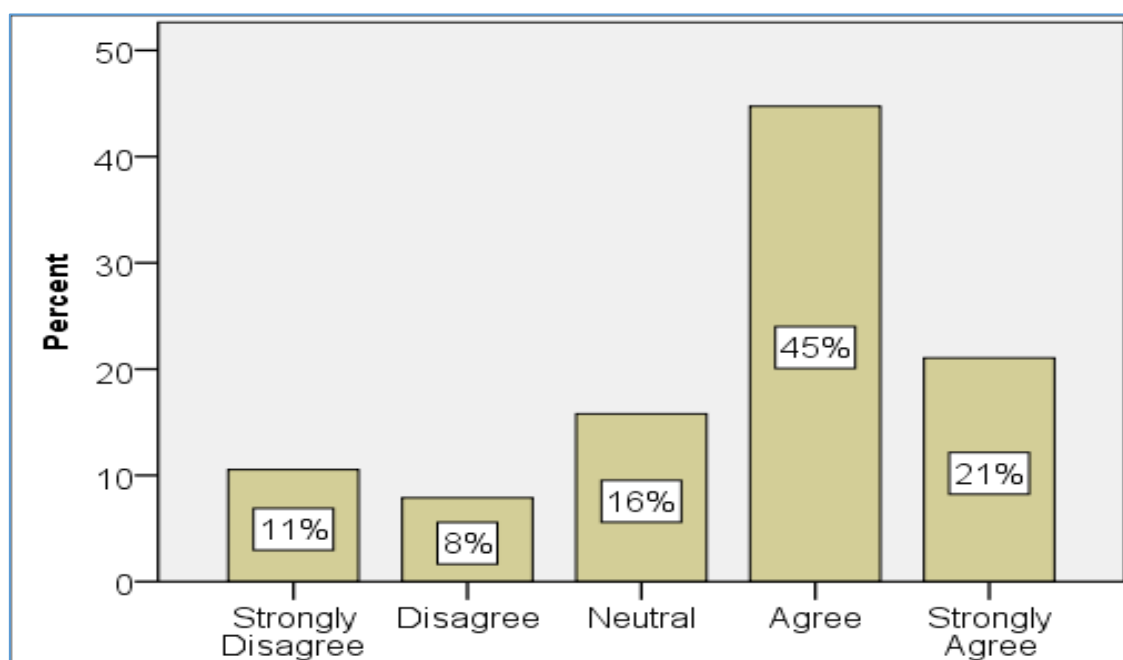


Figure 11: Tax Compliance Has a Positive Influential Effect on Revenue Collection

Table 13: E-Tax Transfer Technologies Have Helped Curb Cases of Tax Evasion

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	2	5.3	5.3
	Disagree	7	18.4	23.7
	Neutral	12	31.6	55.3
	Agree	10	26.3	81.6
	Strongly Agree	7	18.4	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 5.3% of the respondents strongly disagreed, 18.4% of the respondents disagreed, 31.6% of the respondents remained neutral, 26.3% of the respondents agreed, and 18.4% of the respondents strongly agreed, adding up to 44.7% who said E-tax transfer technologies have helped curb cases of tax evasion, as shown on the bar graph below. The study is in agreement with Muturi & Kiarie (2015), who examined the effect of the online tax system on tax compliance among taxpayers in Meru County, Kenya, to establish the effect of online tax systems on tax compliance among small taxpayers in county tax districts, and then concluded that the online tax system does affect tax compliance levels among small taxpayers.

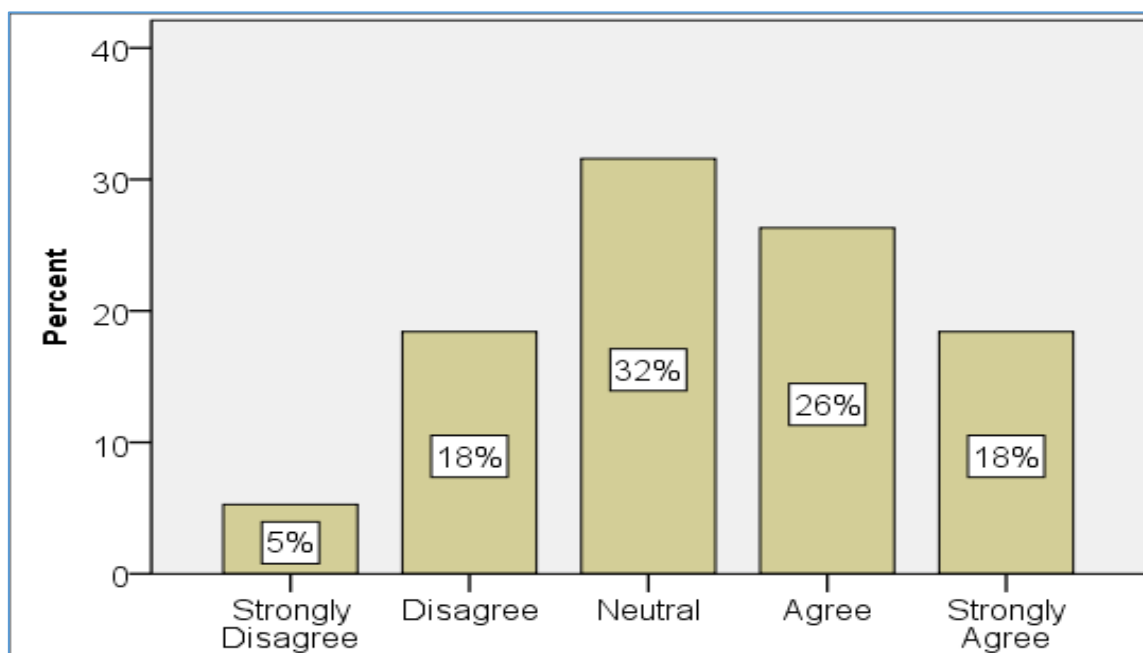


Figure 12: E-Tax Transfer Technologies Have Helped Curb Cases of Tax Evasion

Table 14: E-Tax System Cuts Compliance Costs by Reducing Tax Avoidance and Evasion

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	15.8	15.8
	Disagree	6	15.8	31.6
	Neutral	12	31.6	63.2
	Agree	11	28.9	92.1
	Strongly Agree	3	7.9	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 15.8% of the respondents strongly disagreed, 15.8% of the respondents disagreed, 31.6% of the respondents remained neutral, 28.9% of the respondents agreed, and 7.9% of the respondents strongly agreed, summing up to 36.8% who said the e-tax system reduces compliance costs by lessening tax avoidance and evasion, as shown on the bar graph below. The compliance effect in this study is confirmed by the study conducted by Obert, Rodgers, Tendai, and Desderio (2018), which evaluated the effect of e-tax filing on tax compliance in Zimbabwe, to determine how e-tax filing has influenced tax compliance, and the results showed that electronic filing influenced tax compliance that significantly increased the ease of doing business.

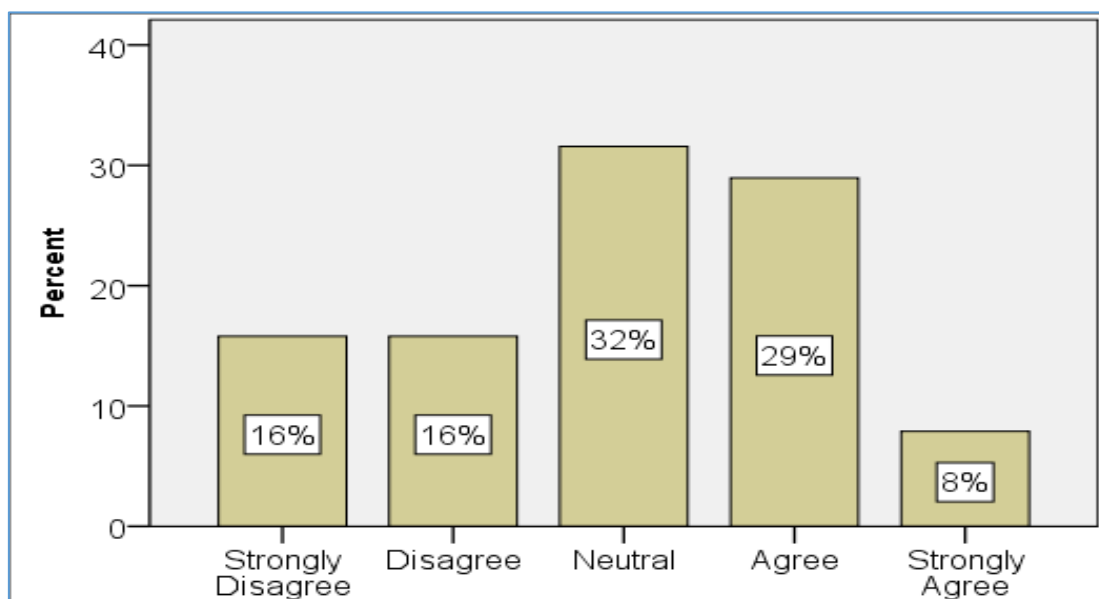


Figure 13: The E-Tax System Reduces Compliance Costs by Lessening Tax Avoidance and Evasion

Table 15: The SSRA Implemented Enough Measures to Ensure Taxpayers' E-Tax Returns Online Filing.

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	15.8	15.8
	Disagree	4	10.5	26.3
	Neutral	12	31.6	57.9
	Agree	10	26.3	84.2
	Strongly Agree	6	15.8	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 15.8% of the respondents strongly disagreed, 10.5% of the respondents disagreed, 31.6% of the respondents remained neutral, 26.3% of the respondents agreed, and 15.8% of the respondents strongly agreed, making 42.1% who said the South Sudan Revenue Authority (SSRA) has implemented enough measures to ensure taxpayers know how to file their tax returns online as shown on the bar graph below. This was confirmed by Muturi & Kiarie (2015), who examined the effect of the online tax system on tax compliance among taxpayers in Meru County, to establish the effect of online tax systems on tax compliance among small taxpayers in county tax districts, and their findings concluded that the online tax system does affect tax compliance levels among small taxpayers.

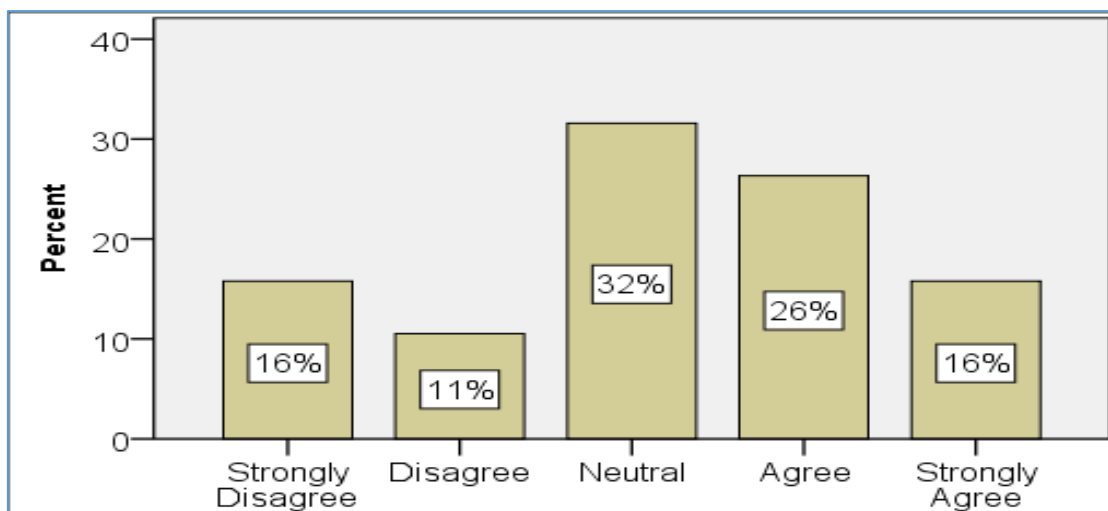


Figure 14: The SSRA Implemented Enough Measures to Ensure Taxpayers' Online Filing of Tax Returns

The Impact of E-Tax Policy On Revenue Collection in South Sudan (A Case of South Sudan Revenue Authority (SSRA), Juba

Table 16: The E-Tax Policy Complications in Implementation and Operationalization

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	15.8	15.8
	Disagree	10	26.3	42.1
	Neutral	8	21.1	63.2
	Agree	6	15.8	78.9
	Strongly Agree	8	21.1	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 15.8% of the respondents strongly disagreed, 26.3% of the respondents disagreed, 21.1% of the respondents remained neutral, 15.8% of the respondents agreed, and 21.1% of the respondents strongly agreed, making 36.9% of respondents agreed that the e-tax policy is very complicated in implementation and operationalization as shown on the bar graph below. This was confirmed by the study done by Nasir (2015) who examined the implementation of electronic tax fillings and payments in Malaysia with the main objective of pointing out the benefits of maintaining a good e-tax system as opposed to a manual system in which the study settled that the electronic systems for filling and paying taxes if implemented well and used by most taxpayers, benefit both taxpayer and tax authorities and guarantee a better standard of living for all citizens.

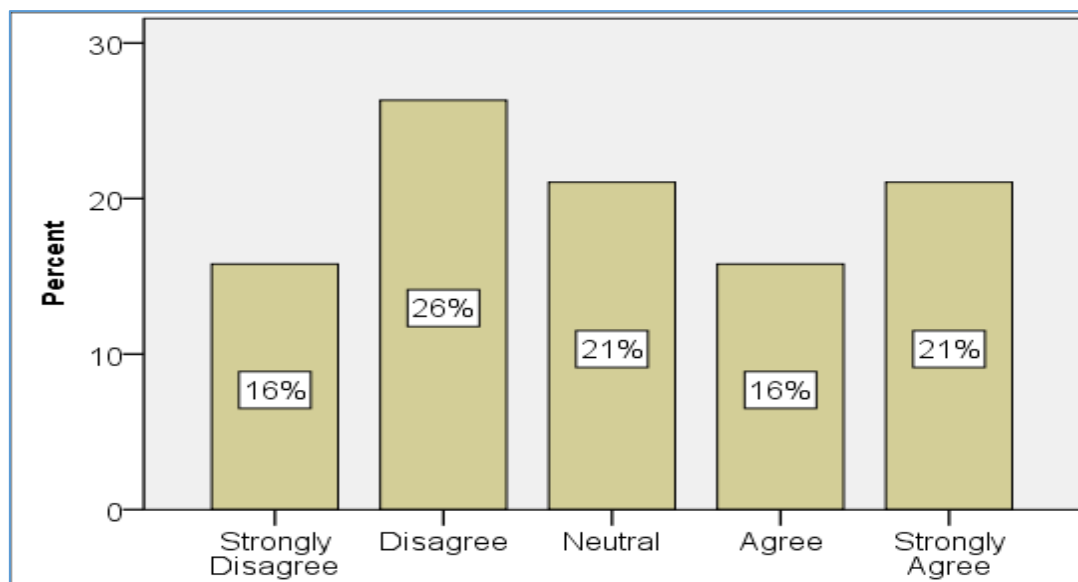


Figure 15: The E-Tax Policy Complications in Implementation and Operationalization

Table 17: There Is a Positive Relationship Between E-Tax Policy and Revenue Collection

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	4	10.5	10.5
	Disagree	5	13.2	23.7
	Neutral	16	42.1	65.8
	Agree	9	23.7	89.5
	Strongly Agree	4	10.5	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 10.5% of the respondents strongly disagreed, 13.2% of the respondents disagreed, 42.1% of the respondents remained neutral, 23.7% of the respondents agreed, and 10.5% of the respondents strongly agreed, adding up to 34.2% who held that there is a positive relationship between e-tax policy and revenue collection, as shown on the bar graph below. This was synchronously attested to by Afaha's (2019) study on the relationship between electronic payment systems and economic

The Impact of E-Tax Policy On Revenue Collection in South Sudan (A Case of South Sudan Revenue Authority (SSRA), Juba

growth using monthly data covering the period from 2012 to 2017 in Nigeria, whose results indicated a significant positive relationship between electronic payment systems and economic growth in terms of real gross domestic product (GDP) growth.

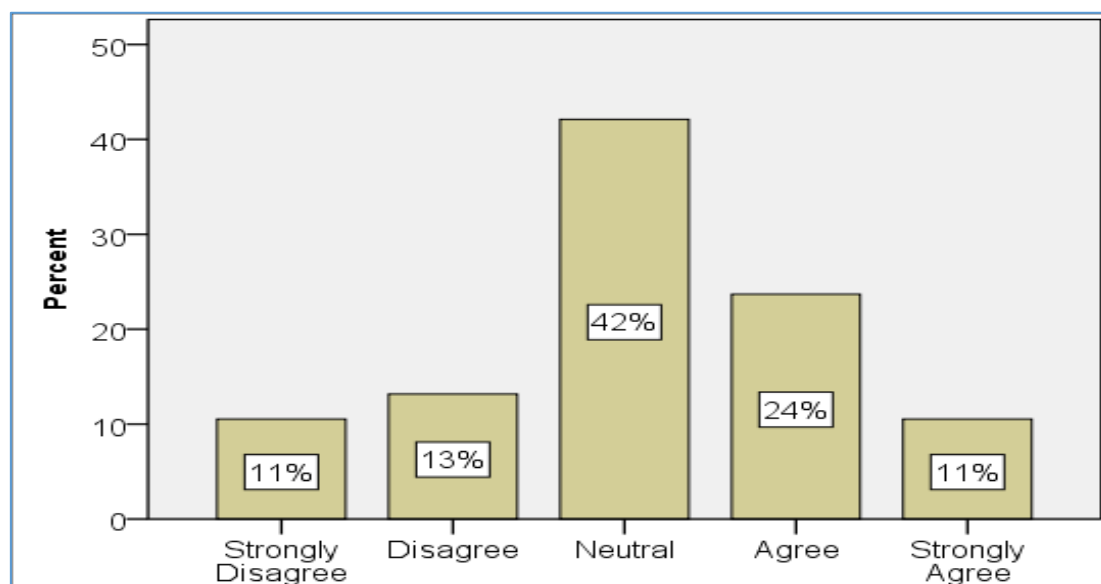


Figure 16: There Is a Positive Relationship Between E-Tax Policy and Revenue Collection

4.4 Impact of E-tax System Control on Revenue Collection

Table 18: Computer-Generated Returns Transmitted Electronically Are Easier to Process Than Paper Returns

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	5	13.2	13.2
	Disagree	3	7.9	21.1
	Neutral	4	10.5	31.6
	Agree	13	34.2	65.8
	Strongly Agree	13	34.2	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 13.2% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 10.5% of the respondents remained neutral, 34.2% of the respondents agreed, and 34.2% of the respondents strongly agreed, adding up to **68.4%** of the respondents said Computer-generated returns transmitted electronically are easier to process than paper returns, which conformed to study conducted by Mugisha (2001) that concluded that computer-generated returns, transmitted electronically, generally are easier to process than paper returns; and also in consistence with the findings of Eze (2020) who carried out a study on understanding the technologies for the cashless economy on Nigeria's GDP growth whose finding was that variables of electronic payment systems have shown positive and significant influence on the economic growth of Nigeria, as shown on the bar graph below.

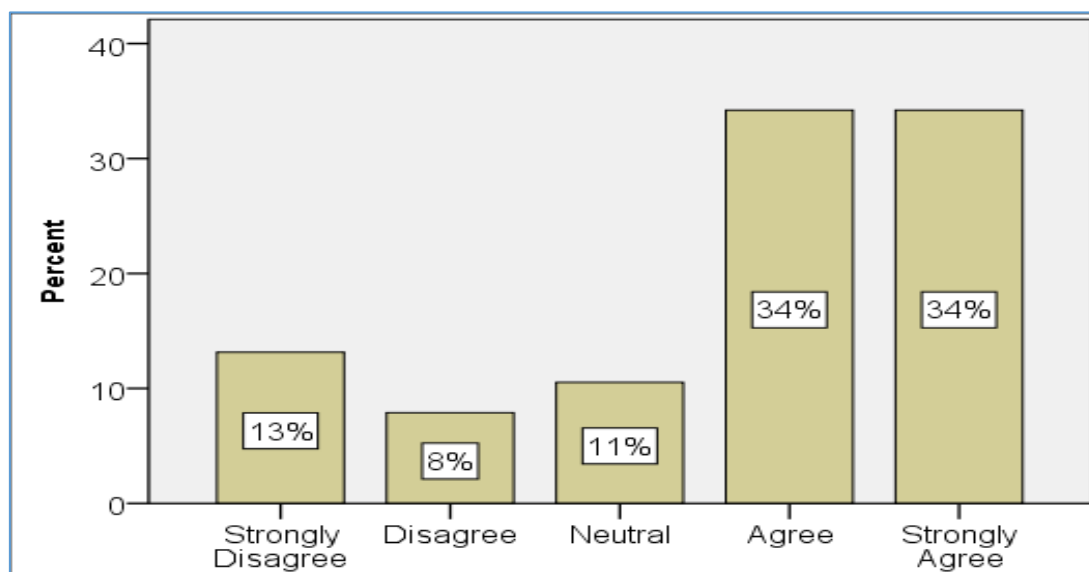


Figure 17: Computer-Generated Returns Transmitted Electronically Are Easier to Process Than Paper Returns

Table 19: Information Systems Enhance Efficiency in Tax Administration and Improve the Quality of Services Offered

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	2	5.3	5.3
	Disagree	5	13.2	18.4
	Neutral	4	10.5	28.9
	Agree	14	36.8	65.8
	Strongly Agree	13	34.2	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 5.3% of the respondents strongly disagreed, 13.2% of the respondents disagreed, 10.5% of the respondents remained neutral, 36.8% of the respondents agreed, and 34.2% of the respondents strongly agreed, making **71%** of the respondents who said information systems enhance efficiency in tax administration and improve the quality of services offered as shown on the bar graph below. This study therefore concurred with the study done by Ajape, Afara, and Uthman (2017), which empirically investigated the influence of the E-tax system on Tax administration and Tax revenue generation in the Lagos State Internal Revenue Service to determine the influence of an electronic system of taxation on tax administration efficiency and tax revenue generation in Lagos state where the study revealed that respondents do not differ that the e-tax system has enhanced revenue generating potentials of Lagos state. Therefore, relevant tax authorities should formulate and implement policies that would promote the sustainability of the positive effects of the e-tax system and train tax officials on how to harness the benefits of administering taxes electronically, as graphically presented overleaf.

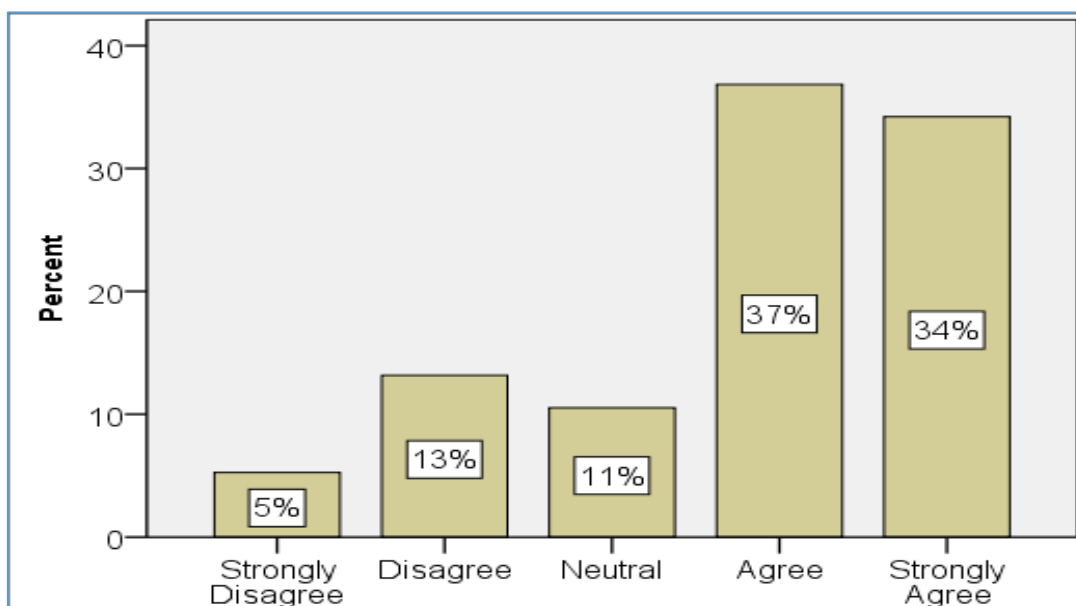


Figure 18: Information Systems Enhance Efficiency in Tax Administration and Improve the Quality of Services Offered

Table 20: The Use of ICT Enhances Timely Access to Accurate and Relevant Revenue Information

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	3	7.9	7.9
	Disagree	1	2.6	10.5
	Neutral	8	21.1	31.6
	Agree	14	36.8	68.4
	Strongly Agree	12	31.6	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 7.9% of the respondents strongly disagreed, 2.6% of the respondents disagreed, 21.1% of the respondents remained neutral, 36.8% of the respondents agreed, and 31.6% of the respondents strongly agreed, making **68.4%** of the respondents said the use of ICT enhances timely access to accurate and relevant revenue information which similarly conform findings of Adegbe & Akinyemi (2020) who spotted that electronic fund transfer had a significant positive effect on revenue generation in Lagos state, as shown on the bar graph overleaf.

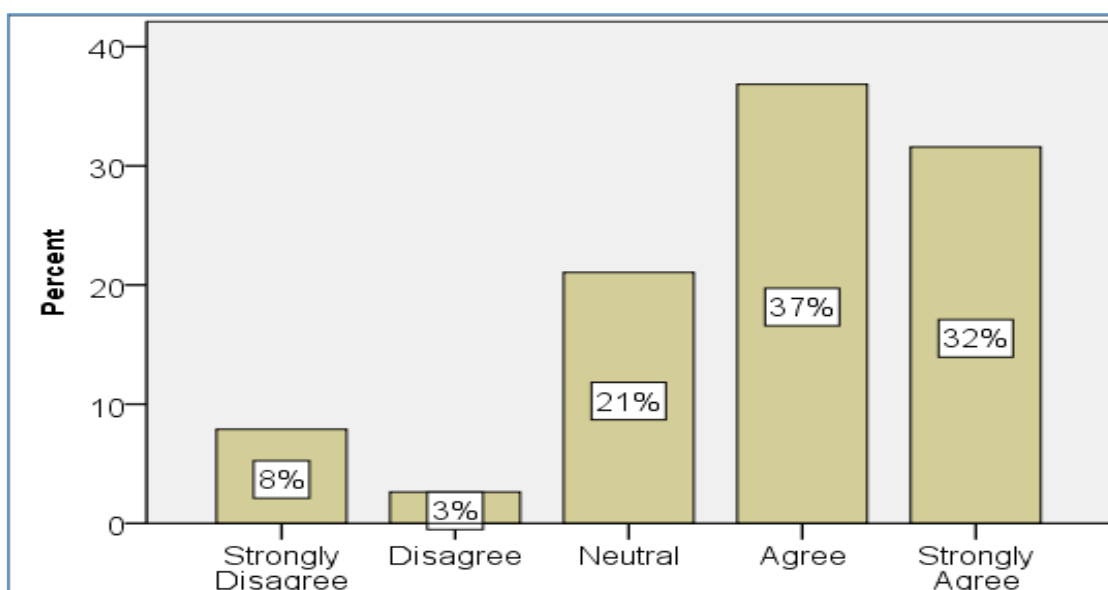


Figure 19: The use of ICT enhances timely access to accurate and relevant revenue information

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Table 21: ICT Usage Has Led to High-Level Organizational Revenue Growth

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	4	10.5	10.5
	Disagree	3	7.9	18.4
	Neutral	7	18.4	36.8
	Agree	17	44.7	81.6
	Strongly Agree	7	18.4	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 10.5% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 18.4% of the respondents remained neutral, 44.7% of the respondents agreed, and 18.4% of the respondents strongly agreed, totaling up to **63.1%** of the respondents who said ICT usage has led to high-level organizational revenue growth and this is an agreement with the prior study of Nwani, *et al.* (2020) who discoursed that electronic fund transfers as a means of financial intermediation are increasing and have positively influenced the economy growth, as shown on the bar graph overleaf.

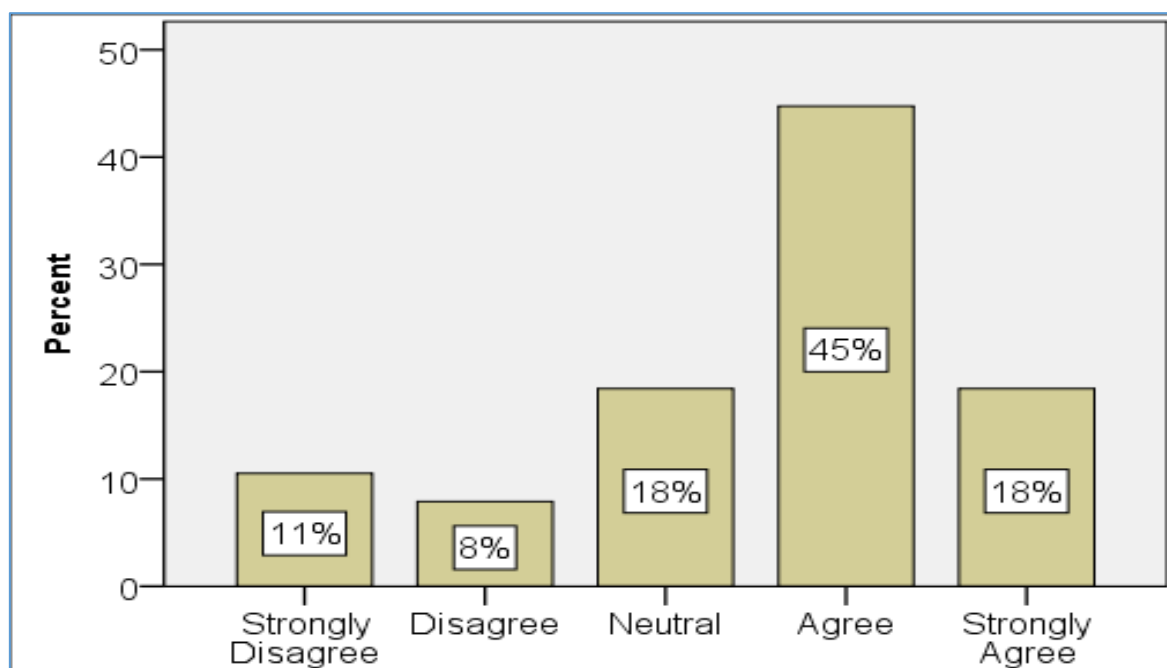


Figure 20: ICT Usage Has Led to High-Level Organizational Revenue Growth

Table 22: E-Tax System, Effective Surrounding Control Measures, and Efficient Revenue Collection

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	5	13.2	13.2
	Disagree	6	15.8	28.9
	Neutral	6	15.8	44.7
	Agree	10	26.3	71.1
	Strongly Agree	11	28.9	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 13.2% of the respondents strongly disagreed, 15.8% of the respondents disagreed, 15.8% of the respondents remained neutral, 26.3% of the respondents agreed, and 28.9% of the respondents strongly agreed, making a total of **55.1%** of the respondents who said the e-tax system effective surrounding control measures the efficient revenue collection as shown on the bar graph overleaf.

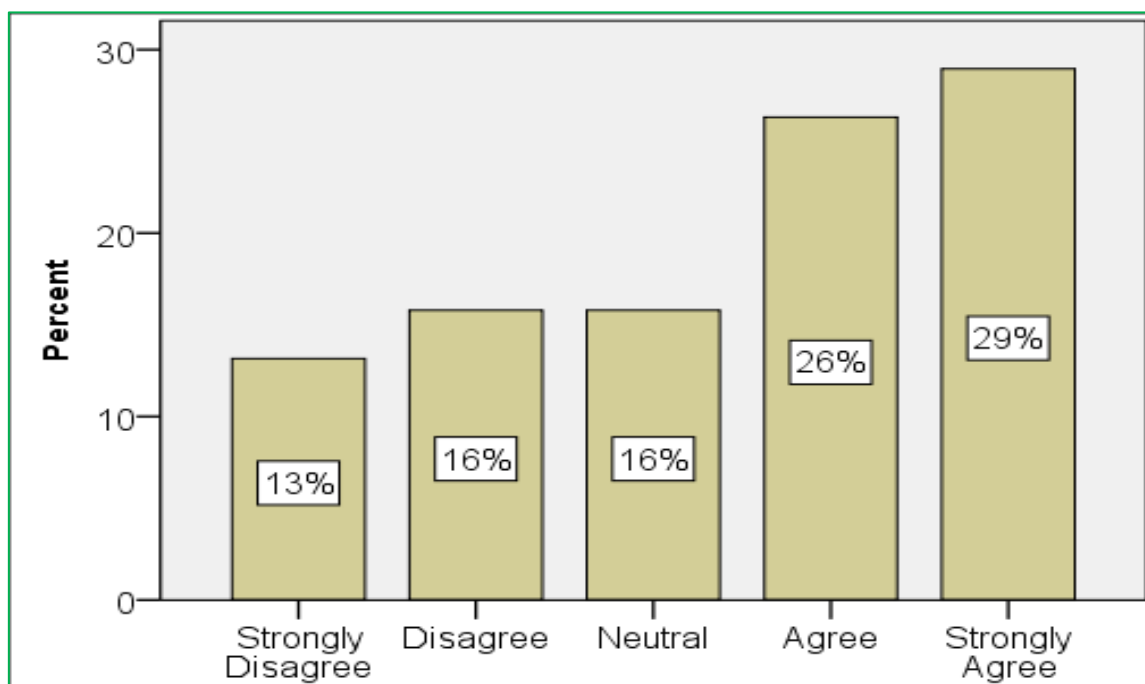


Figure 21: E-Tax System, Effective Surrounding Control Measures, and Efficient Revenue Collection

Table 23: The Digitalized Tax System Reduces the Cost of Control for The Revenues

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	2	5.3	5.3
	Disagree	8	21.1	26.3
	Neutral	7	18.4	44.7
	Agree	13	34.2	78.9
	Strongly Agree	8	21.1	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 5.3% of the respondents strongly disagreed, 21.1% of the respondents disagreed, 18.4% of the respondents remained neutral, 34.2% of the respondents agreed, and 21.1% of the respondents strongly agreed, adding up to **51.3%** who said the digitalized tax system reduces the cost of control for the revenues, as shown on the bar graph below. This automated tax system study was done by Madegwa, Makokha, and Namusonge (2018), which investigated the effect of automation of revenue collection on the performance of the country government in Kenya to determine the impact of communication and the performance of the Trans Nzioa County government in Kenya whose result of the analysis showed that the online process of automation of the revenue collection process influences performance to a great extent. Hence, it's recommended that automation of the revenue management process should be improved to enhance efficiency in the revenue collection process.

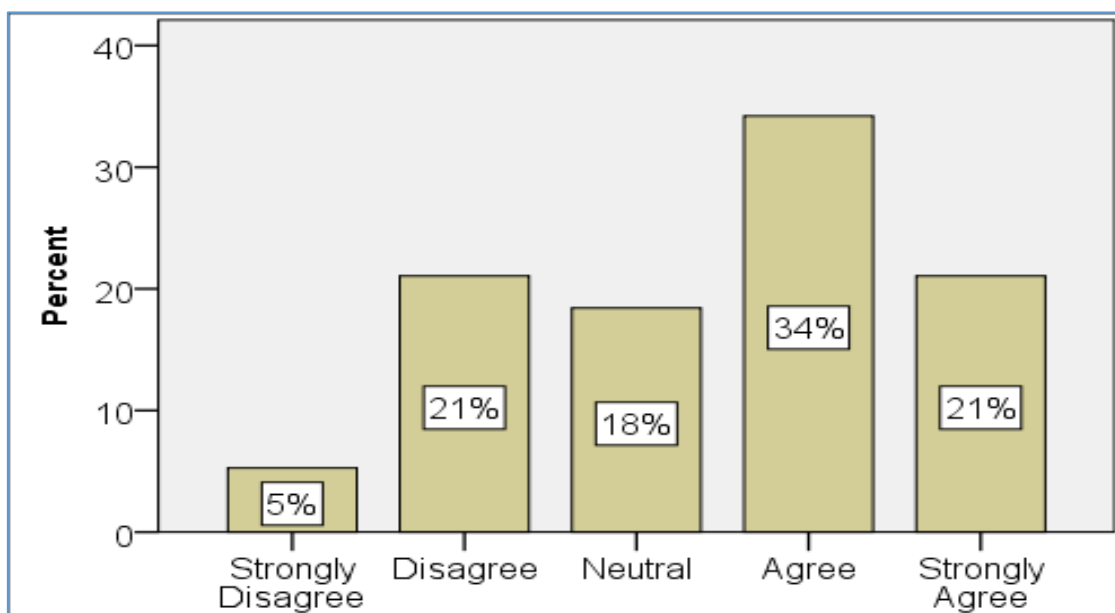


Figure 22: The Digitalized Tax System Reduces the Cost of Control for The Revenues

4.5 Affiliation Between E-tax Policy and Revenue Collection

Table 24: E-Tax Registration Policy Determines Bulk Revenue Collection in the SSRA

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	15.8	15.8
	Disagree	3	7.9	23.7
	Neutral	12	31.6	55.3
	Agree	13	34.2	89.5
	Strongly Agree	4	10.5	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 15.8% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 31.6% of the respondents remained neutral, 34.2% of the respondents agreed, and 10.5% of the respondents strongly agreed, making 44.7% of the respondents said e-tax registration policy determines bulk revenue collection in the South Sudan Revenue Authority (SSRA) as shown on the bar graph overleaf.

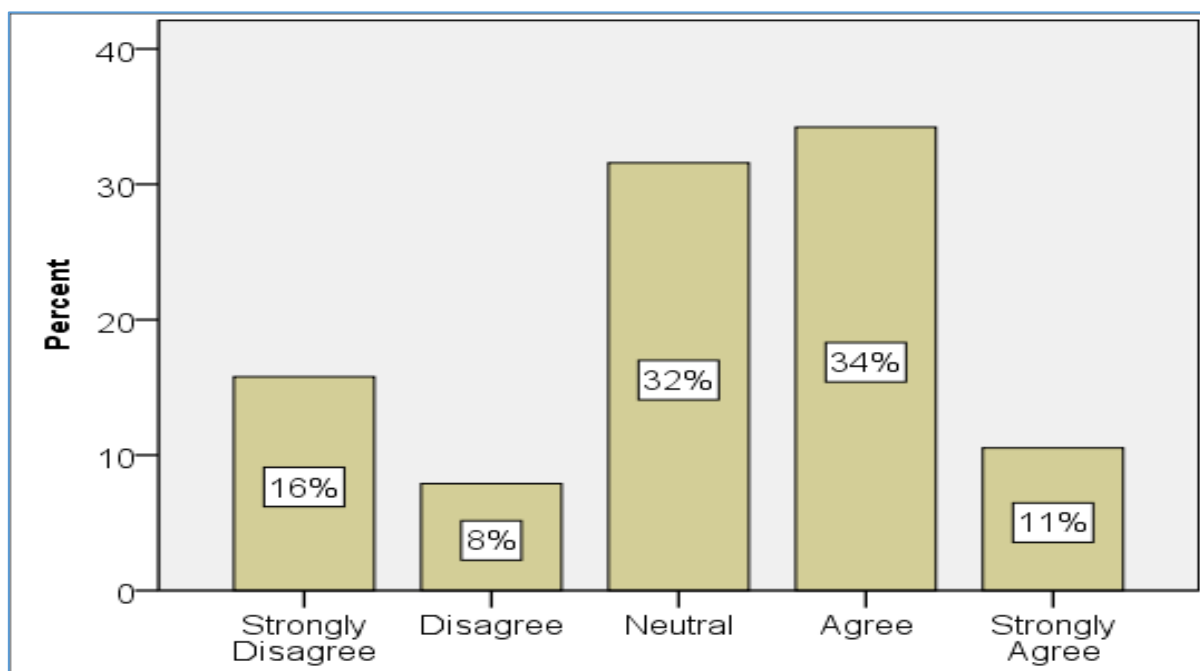


Figure 23: E-Tax Registration Policy Determines Bulk Revenue Collection in the SSRA

Table 25: There Is a Positive Relationship Between The E-Tax Policy and Revenue Collection

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	8	21.1	21.1
	Disagree	3	7.9	28.9
	Neutral	14	36.8	65.8
	Agree	7	18.4	84.2
	Strongly Agree	6	15.8	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 21.1% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 36.8% of the respondents remained neutral, 18.4% of the respondents agreed, and 15.8% of the respondents strongly agreed, making a total of 34.2% of the respondents said that there is a positive relationship between the e-tax policy and revenue collection as shown on the bar graph overleaf.

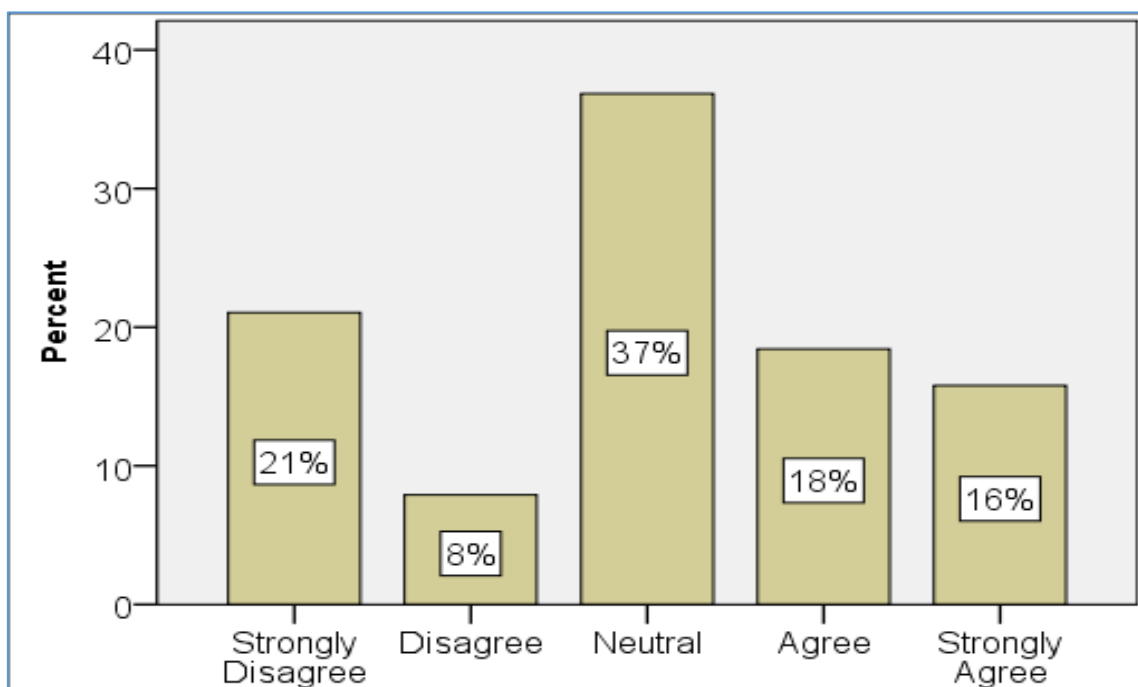


Figure 24: There Is a Positive Relationship Between The E-Tax Policy and Revenue Collection

Table 26: E-Tax Policy Compliance Ensures Maximum Revenue Collection By SSRA

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	15.8	15.8
	Disagree	7	18.4	34.2
	Neutral	7	18.4	52.6
	Agree	10	26.3	78.9
	Strongly Agree	8	21.1	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 15.8% of the respondents strongly disagreed, 18.4% of the respondents disagreed, 18.4% of the respondents remained neutral, 26.3% of the respondents agreed, and 21.1% of the respondents strongly agreed, adding up to 47.4% who said e-tax policy compliance ensures maximum revenue collection by SSRA, as shown on the bar graph overleaf.

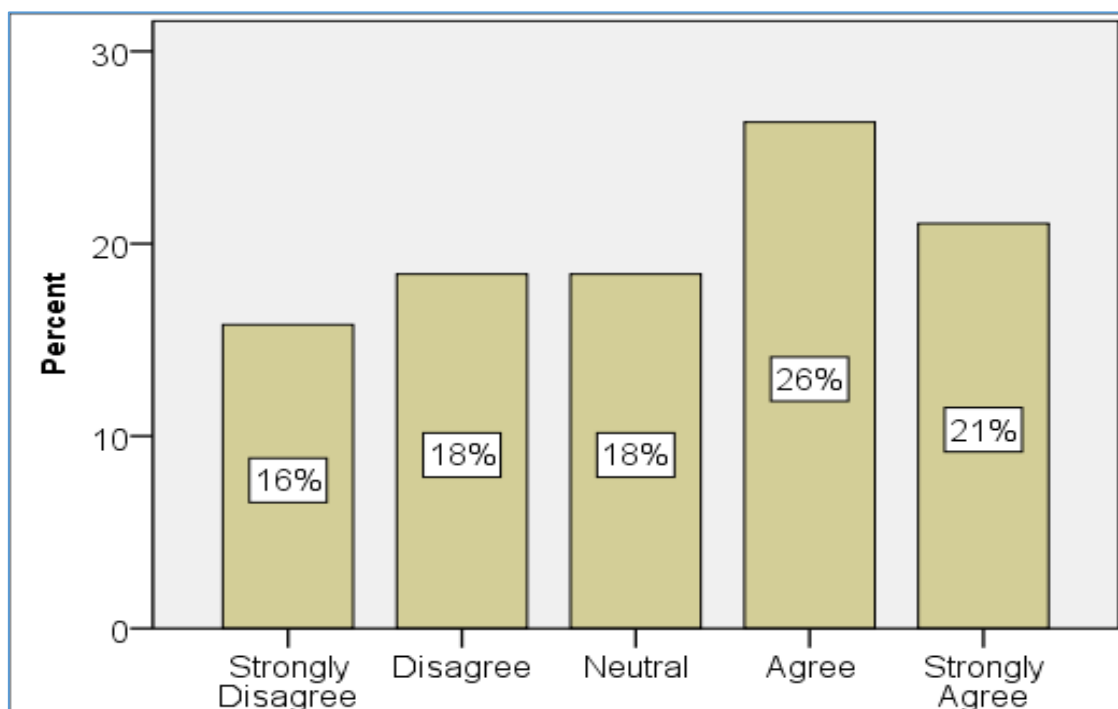


Figure 25: E-Tax Policy Compliance Ensures Maximum Revenue Collection By SSRA

Table 27: E-Tax Control Environment Has a Positive Effect On The Revenue Collection

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	15.8	15.8
	Disagree	4	10.5	26.3
	Neutral	11	28.9	55.3
	Agree	11	28.9	84.2
	Strongly Agree	6	15.8	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 15.8% of the respondents strongly disagreed, 10.5% of the respondents disagreed, 28.9% of the respondents remained neutral, 28.9% of the respondents agreed, and 15.8% of the respondents strongly agreed, summing up to 44.7% of the respondents who said e-tax control environment has a positive effect on the revenue collection, as shown on the bar graph overleaf.

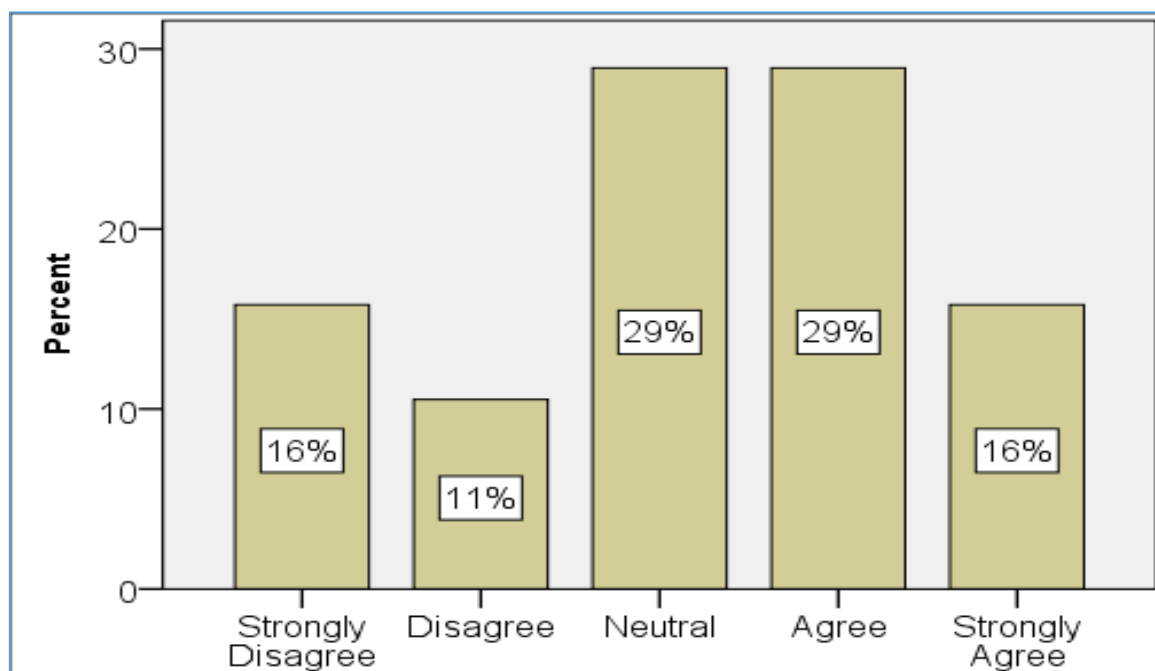


Figure 26: E-Tax Control Environment Has a Positive Effect on The Revenue Collection

Table 28: Poorly Implemented E-Tax Policy Results in Insufficient Revenues

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	5	13.2	13.2
	Disagree	2	5.3	18.4
	Neutral	11	28.9	47.4
	Agree	9	23.7	71.1
	Strongly Agree	11	28.9	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 13.2% of the respondents strongly disagreed, 5.3% of the respondents disagreed, 28.9% of the respondents remained neutral, 23.7% of the respondents agreed, and 28.9% of the respondents strongly agreed, making **52.6%** of the respondents said poor implemented e-tax policy results in insufficient revenues, as shown on the bar graph overleaf.

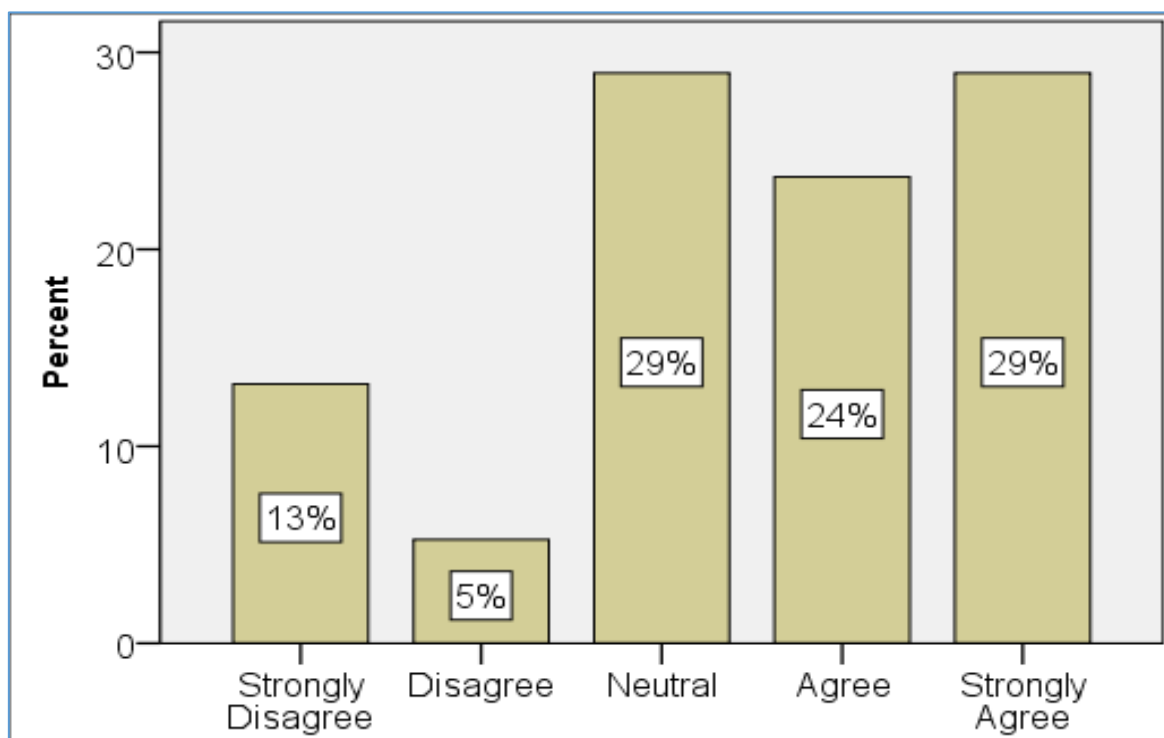


Figure 27: Poorly Implemented E-Tax Policy Results in Insufficient Revenues

Table 29: Efficient E-Tax Policy Enhances Effective Revenue Realization and Growth

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	7	18.4	18.4
	Disagree	3	7.9	26.3
	Neutral	6	15.8	42.1
	Agree	14	36.8	78.9
	Strongly Agree	8	21.1	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 18.4% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 15.8% of the respondents remained neutral, 36.8% of the respondents agreed, and 21.1% of the respondents strongly agreed, making up to **57.9%** who said efficient e-tax policy enhances effective revenue realization and growth, as shown on the bar graph overleaf.

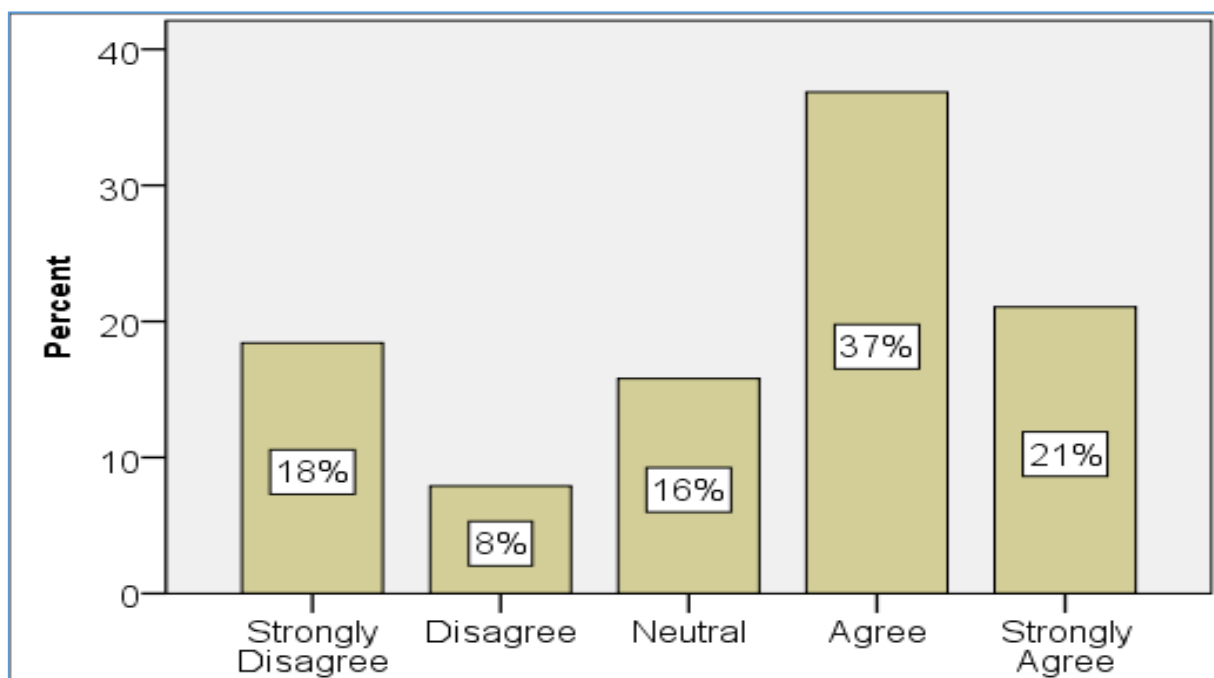


Figure 28: Efficient E-Tax Policy Enhances Effective Revenue Realization and Growth

4.6 Challenges of E-tax Adoption on SSRA

Table 30: Employees Ensure SSRA Collects Its Clients' Taxes at The Right Time

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	15.8	15.8
	Disagree	5	13.2	28.9
	Neutral	5	13.2	42.1
	Agree	12	31.6	73.7
	Strongly Agree	10	26.3	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 15.8% of the respondents strongly disagreed, 13.2% of the respondents disagreed, 13.2% of the respondents remained neutral, 31.6% of the respondents agreed, and 26.3% of the respondents strongly agreed, making a total of **57.9%** of respondents said employees ensure SSRA collects its clients' taxes at the right time, as shown on the bar graph below. With the current status of South Sudan, this study agreed with the study led by Barati and Bakhshayesh (2015) who examined the electronic tax system and the challenges facing taxpayers in Iran, which demonstrated that technical and infrastructural variables, social influence, the expected effort, legal issues, expected performance, information access, and perceived risk are factors of importance which exert more influence on the adoption of electronic tax, respectively as overleaf.

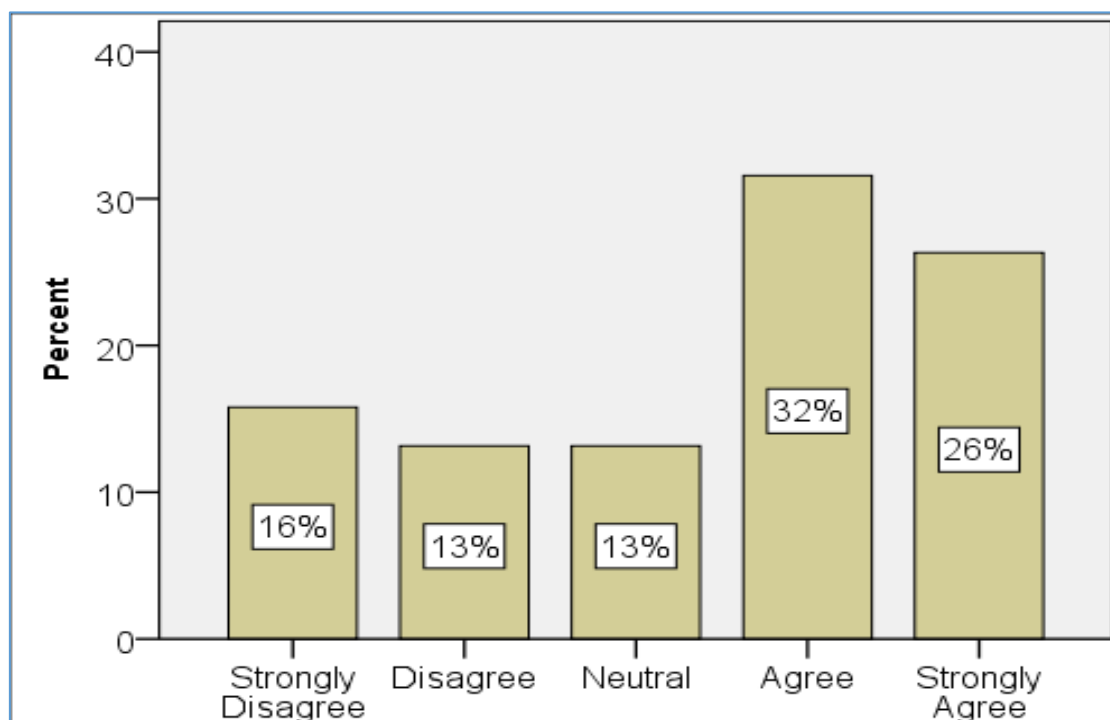


Figure 29: Employees Collection of SSRA Clients' Taxes at The Right Time

Table 31: Late Tax Filing, Payment, and Submission Leads to Hefty Penalties on Taxpayers

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	3	7.9	7.9
	Disagree	7	18.4	26.3
	Neutral	11	28.9	55.3
	Agree	10	26.3	81.6
	Strongly Agree	7	18.4	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 7.9% of the respondents strongly disagreed, 18.4% of the respondents disagreed, 28.9% of the respondents remained neutral, 26.3% of the respondents agreed, and 18.4% of the respondents strongly agreed, making 44.7% of the respondents said that late tax filing, payment, and submission leads to hefty penalties on taxpayers, and this is confirmed by the study by Jenkins (1996) which noted that taxpayers who are well informed about their tax obligations and are aware of the actions of the tax authorities to ensure compliance, tend to comply voluntarily, and as the level of voluntary compliance goes up, the level of administrative congestions as a result of the use of informal channels to settle tax liabilities is greatly reduced hence, ultimately reduces the total cost of tax administration, as shown on the bar graph overleaf.

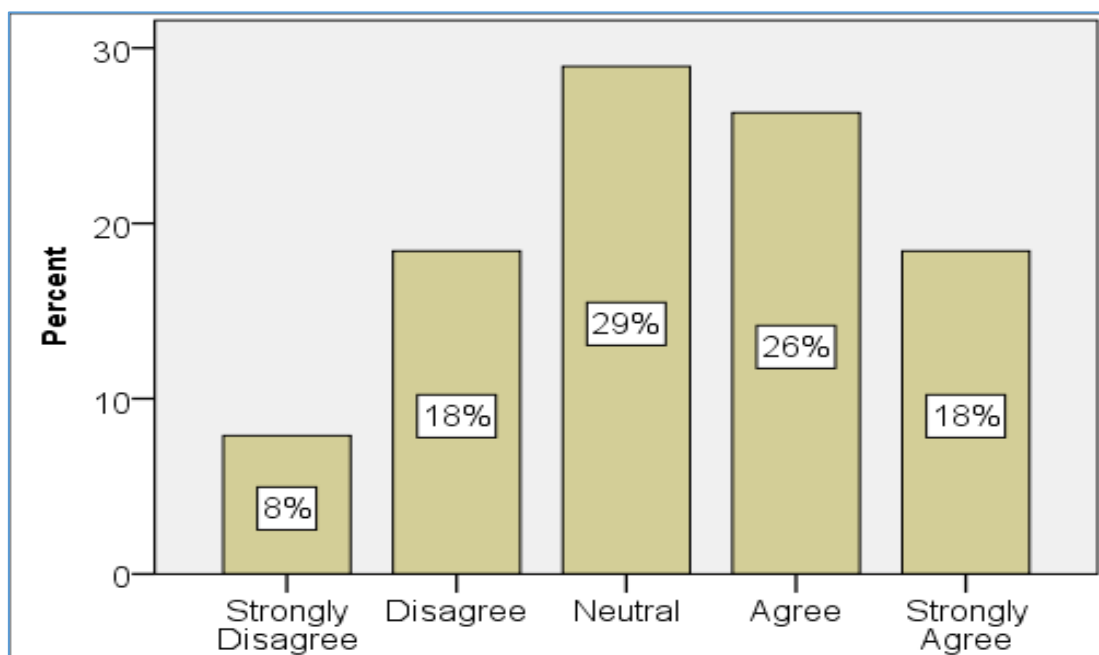


Figure 30: Late Tax Filing, Payment, and Submission and Hefty Penalties on Taxpayers

Table 32: Lack of Strategic Awareness of E-Tax Adoption

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	3	7.9	7.9
	Disagree	1	2.6	10.5
	Neutral	9	23.7	34.2
	Agree	13	34.2	68.4
	Strongly Agree	12	31.6	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 7.9% of the respondents strongly disagreed, 2.6% of the respondents disagreed, 23.7% of the respondents remained neutral, 34.2% of the respondents agreed, and 31.6% of the respondents strongly agreed, totalling up to **65.8%** of the respondents said that there is a lack of strategic awareness of e-tax adoption. This has confirmed the study conducted by Nasir (2015) that examined implementing electronic tax filings and payments in Malaysia, with the main objective of pointing out the benefits of maintaining a good e-tax system as opposed to a manual system. Over time, the taxpayers using the e-filing system remained far below expectations at about 5%, and the tax authorities were still tackling the challenges posed by the new system, such as timely and costly adaptation of the system, uncertainty, security problems, and lack of technological exposure in the country, as presented below.

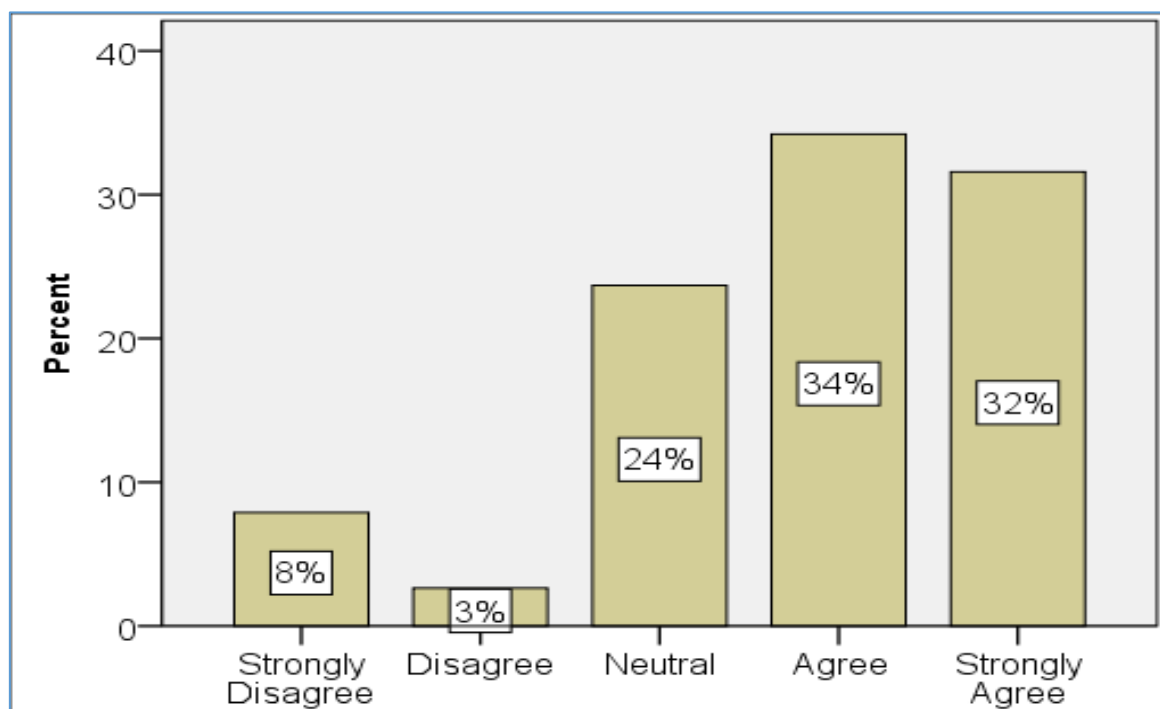


Figure 31: Lack of Strategic Awareness of E-Tax Adoption

Table 33: Poor Monitoring of Performance, Coordination, and Public Service Delivery

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	3	7.9	7.9
	Disagree	3	7.9	15.8
	Neutral	8	21.1	36.8
	Agree	12	31.6	68.4
	Strongly Agree	12	31.6	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 7.9% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 21.1% of the respondents remained neutral, 31.6% of the respondents agreed, and 31.6% of the respondents strongly agreed, totaling up to **63.2%** of the respondents said that poor monitoring of performance and coordination hinder public service delivery, and this has conformed to study done by Colesca and Liliana (2008) that claimed that effective government management must portray less corruption, increased transparency, better delivery of government services, improved interactions with business and industry because numerous governments and organizations invested billions of money in information system development to provide better delivery services to its citizens and offer more effective government management as below.

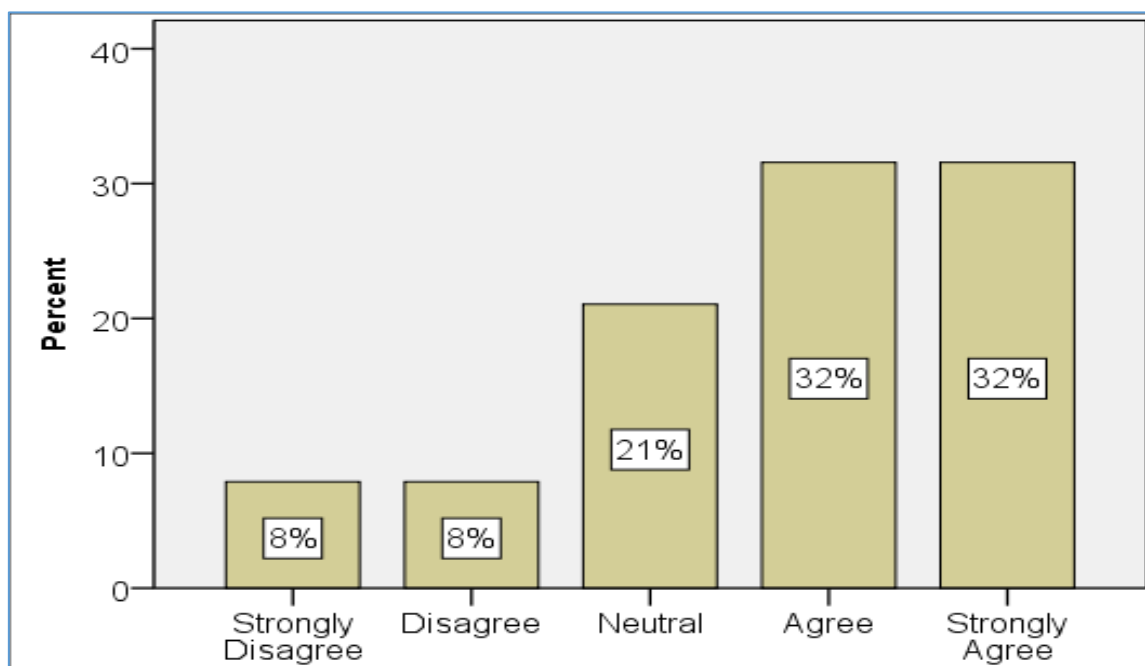


Figure 32: Poor Monitoring of Performance and Coordination Hinder Public Service Delivery

Table 34: High-Speed Internet Connection Impact on Returns Filing Online

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	4	10.5	10.5
	Disagree	2	5.3	15.8
	Neutral	9	23.7	39.5
	Agree	13	34.2	73.7
	Strongly Agree	10	26.3	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 10.5% of the respondents strongly disagreed, 5.3% of the respondents disagreed, 23.7% of the respondents remained neutral, 34.2% of the respondents agreed, and 26.3% of the respondents strongly agreed, making up to **60.5%** of the respondents supposed that individuals with high-speed internet connection are equally likely to file their returns online, which concurred with Mugisha, (2001) who attests that, the use of ICT enhances timely access to accurate and relevant information, which is a prerequisite for good planning, programming, implementation as well as monitoring and evaluation which forms the key component in development. ICT in this context has led to high-level organizational growth; also, Crede (2008) revealed that ICT can increase productivity and create more cost-effective output with the same or fewer inputs since the spread of ICT use in various sectors brings new opportunities for economic growth and development, yielding new organization design, new markets, new products, and improved services which brings new sources of revenue as presented below.

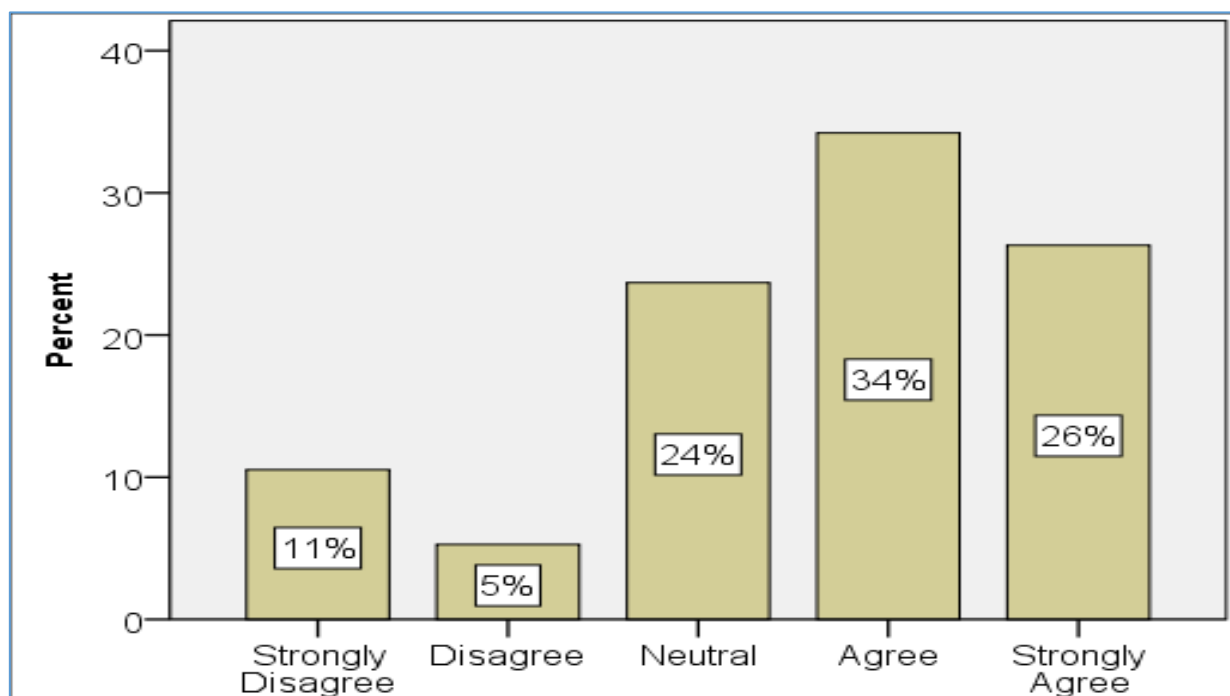


Figure 33: High-Speed Internet Connection Impact on Online Returns Filing

Table 35: E-Tax Implementation Cost in Terms of Resources and Software

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	5	13.2	13.2
	Disagree	3	7.9	21.1
	Neutral	8	21.1	42.1
	Agree	8	21.1	63.2
	Strongly Agree	14	36.8	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 31.2% of the respondents strongly disagreed, 7.9% of the respondents disagreed, 21.1% of the respondents remained neutral, 21.1% of the respondents agreed, and 36.8 % of the respondents strongly agreed, totalling up to **57.9%** of the respondents confirmed that e-tax implementation is costly in terms of resources and software, as shown on the bar graph below.

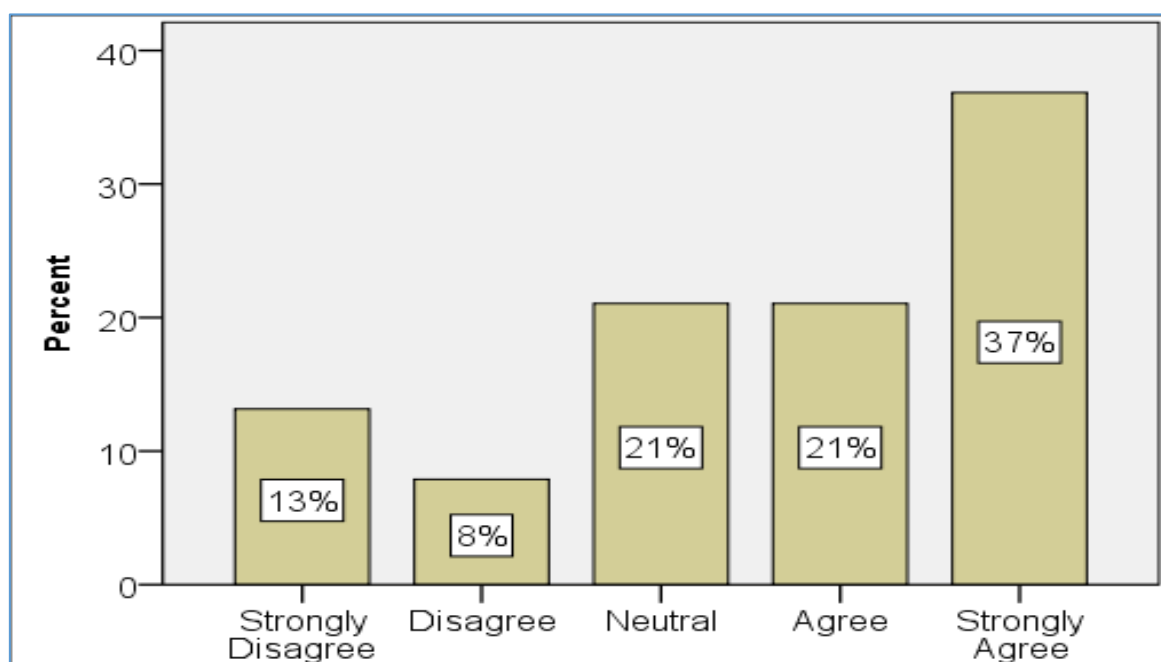


Figure 34: E-Tax Implementation Cost in Terms of Resources and Software

Table 36: Staff Training Impact on the E-Tax System

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	2	5.3	5.3
	Disagree	2	5.3	10.5
	Neutral	5	13.2	23.7
	Agree	13	34.2	57.9
	Strongly Agree	16	42.1	100.0
	Total	38	100.0	

Source: Field Data, 2024

In the table shown above, 5.3% of the respondents strongly disagreed, 5.3% of the respondents disagreed, 13.2% of the respondents remained neutral, 34.2% of respondents agreed, and 42.1% of the respondents strongly agreed, making a total of **76.3%** of the respondents agreed that there is a need for staff training on the e-tax system, and this has been confirmed by the survey carried out in Malaysia, by Ling and Nawawi (2010) on integrating ICT skills and tax software in tax education where the respondents were the tax practitioners and the study aimed at establishing the necessary skills required by taxpayers to fully utilize a tax online system which found that spreadsheet software, word-processing software, and e-mail skills are needed by a taxpayer to interact well with technology-based tax systems. Ignorance of such skills may prevent the intention of the system from being realised, despite any weighty investment the tax authority may put into a new online system, mainly because of a lack of necessary user skills, such as computer literacy and taxpayer behaviour, as shown in the bar graph below.

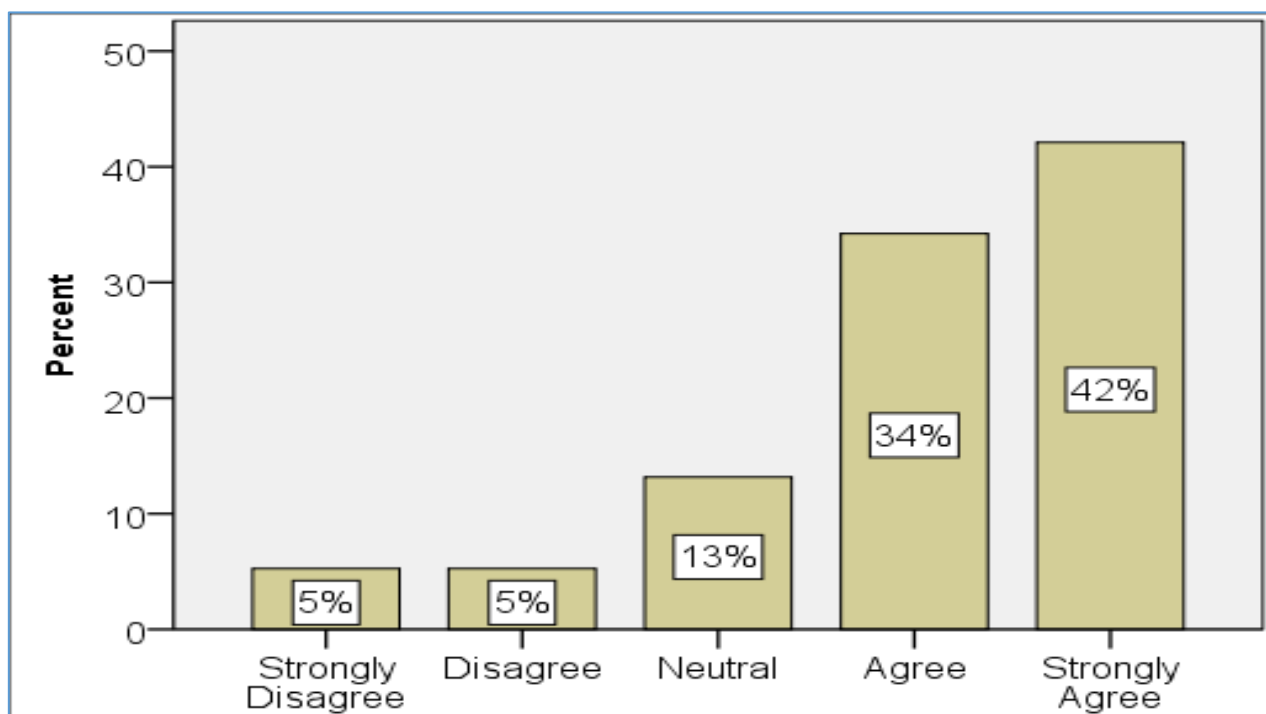


Figure 35: Staff Training Impact on the E-Tax System

4.7 Multiple Regression Analysis

$$RC = \alpha_0 + \alpha_1ER + \alpha_2TC + \alpha_3CE + \alpha_4ICT + \alpha_5RS + \alpha_6TR$$

Where;

❖ RC	Revenue Collection
❖ ER	Electronic Registration
❖ TC	Tax Compliance
❖ CE	Control Environment
❖ ICT	Information Communication Technology
❖ RS	Relationship
❖ TR	Training

Figure 36: Regression Analysis of the Impact of e-tax Policy on Revenue Collection

Factors	Frequency	%
RC	16	42.1
ER	24	63.1
TC	25	65.8
CE	17	44.7
ICT	27	71.0
RS	13	34.2
TR	29	76.3

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SUMMARY OUTPUT								
Regression Statistics								
Multiple R	0.999998694							
R Square	0.999997387							
Adjusted R Square	0.999996734							
Standard Error	0.029427375							
Observations	6							
ANOVA								
	df	SS	MS	F	Significance F			
Regression	1	1325.664869	1325.6649	1530843	2.56028E-12			
Residual	4	0.003463882	0.000866					
Total	5	1325.668333						
	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
Intercept	-0.01575283	0.049331638	-0.319325	0.765461	-0.15271941	0.1212138	-0.1527194	0.12121376
	16 2.631070496	0.002126509	1237.2725	2.56E-12	2.625166362	2.6369746	2.62516636	2.63697463
RESIDUAL OUTPUT					PROBABILITY OUTPUT			
Observation	Predicted 42.1	Residuals	Standard Residuals		Percentile	42.1		
1	63.12993908	-0.029939077	-1.137475		8.333333333	34.2		
2	65.76100957	0.038990426	1.4813629		25	44.7		
3	44.7124456	-0.012445605	-0.472846		41.66666667	63.1		
4	71.02315057	-0.023150566	-0.879559		58.33333333	65.8		
5	34.18816362	0.011836379	0.4496995		75	71		
6	76.28529156	0.014708442	0.5588177		91.66666667	76.3		

The research analyzed the relationship between the independent variable (e-tax policy) and revenue collection. The results showed that the adjusted R^2 value was 0.9999, hence 99.99% of the variation in revenue collection was caused by the impact of e-tax policy implementation as exemplified in Figure 36 above. The majority of the respondents agreed that there is a need for staff training on the e-tax system (76.3%), while (71%) of the respondents said that information systems enhance efficiency in tax administration and improve the quality of services offered. Also, (65.8%) of the respondents said that tax compliance has a positive influential effect on revenue collection, while (68.4%) of the respondents said that computer-generated returns transmitted electronically are easier to process than paper returns, which enhances effective control.

CHAPTER FIVE

CONCLUSIONS AND RECOMMENDATIONS

5.1 CONCLUSIONS

This chapter is about the general summary, conclusion, and recommendations of the research. This study was mainly based on the impact of the e-tax policy on revenue collection in the South Sudan Revenue Authority (SSRA). In the South Sudan Revenue context, a large section of taxpayers does not contribute their share because properties largely lack formal titling and accurate valuations, and some street names and assignment of property numbers are still needed. This study was based on four specific objectives, which are: the impact of electronic registration on revenue collection, the effect of tax compliance on revenue collection, the effect of the control environment on revenue collection, and the relationship between the e-tax policy and revenue collection in the SSRA.

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This study is believed to be significant to different stakeholders, comprising the government, the taxpayers, and future scholars. In this context, the national government would benefit by gaining information on how to ensure effective e-payment, which would enrich the revenue collection by the SSRA, hence achieving the country's objectives and propelling socio-economic development through effective revenue collection performance. From this study, it is argued that online tax systems are rapidly replacing paper-based tax reporting systems, promising many advantages over the traditional method of hard copy tax filing. These systems promise faster processes, lower costs, and increased efficiency.

This study is an attempt to empirically analyse and investigate the impact of e-tax on revenue collection in South Sudan, using the ordinary regression model to examine the variables in the suggestion. The experimental result shows that the e-tax has a significantly positive impact on revenue collection in South Sudan. The findings also revealed that electronic tax has a positive and significant impact on total revenue in SSRA, and by extension on the economic growth and development of the Country, and that the total revenue growth over the period also has a significant impact on economic growth as proxied by Gross Domestic Product. Constructed on the main findings, the majority of the respondents agreed that the e-tax system has made tax registration easier; made the online filing and administration of taxpayers easier; improved tax revenue payment; improved the submission of tax returns efficiently as compared to the manual system; offers efficient live revenue data, improving decision making; and offers transparency in revenue management. The results also attested that the e-tax system has reduced corruption in revenue management and that tax compliance has a positive influential effect on revenue collection; while e-tax transfer technologies have helped curb cases of tax evasion, and reduce compliance costs by lessening tax avoidance and evasion.

It was found out that the South Sudan Revenue Authority (SSRA) has implemented enough measures to ensure taxpayers know how to file their tax returns online, though the e-tax policy is very complicated in implementation and operationalization. Nevertheless, there is a positive relationship between e-tax policy and revenue collection. The computer-generated returns transmitted electronically are easier to process than paper returns, as it was attested that information systems enhance efficiency in tax administration and improve the quality of services offered and that the use of ICT enhances timely access to accurate and relevant revenue information, while ICT usage has led to high-level organizational revenue growth.

The findings revealed that a digitalized tax system reduces the cost of control for the revenues and boosts bulk revenue collection, and its compliance ensures maximum revenue collection. The e-tax control environment has a positive effect on revenue collection, though it is affected by poor implementation, which results in insufficient revenues. It is also evidenced that there is a lack of strategic awareness of e-tax adoption and poor monitoring of performance and coordination that hinder public service delivery. The study also concluded that individuals with high-speed internet connections are equally likely to file their returns online.

Based on the review of the related literature, the study explored several important variables for testing and examining their significance in influencing tax revenue collection, including e-taxation, and the basic questions were formulated to indicate the nature of expected relationships among various variables considered in this study. Based on the study outcomes, the perceived usefulness of the e-tax system would be the general ease of paying taxes in terms of accuracy, simplicity, convenience, and trust in the tax system, which would, in turn, bring about voluntary compliance, hence solving one of the major problems of taxation in the Republic of South Sudan.

On the other hand, the assumption of perceived ease of use is a hindrance to taxpayers and tax officials who may feel they do not have what it takes to use the technology without much effort. This is mainly due to a lack of technological exposure, which poses a major threat to the use of e-tax systems in emerging economies. Apart from contributing a valuable addition to the current literature on the effects of electronic tax systems on the revenue collection of South Sudan, the study provides significant information about the effects of electronic tax systems on the revenue collection of South Sudan. In addition to the e-tax system, the study investigated the effect of the number of taxpayers on tax revenue collection, which may provide an important contribution in the process of formulating measures that can be taken to improve the tax revenue collection performance of the country.

With the increasing need to increase revenue collection and enforcement to provide public services, and the introduction of electronic tax systems in most countries across the global divide, developing countries like South Sudan still face the challenges of low tax compliance and tax administration. It is, therefore, envisioned to strengthen legal frameworks to ensure compliance with e-tax policies and penalize non-compliance effectively. Hence, we can conclude that electronic tax is the best of the entire tax system in the South Sudan Revenue Authority, and it has a significant impact on the economic growth of South Sudan as a country. It has greatly contributed to the total revenue of this nation by reducing tax evasion by many people.

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5.2 RECOMMENDATIONS

There is an increasing need for governments to collect more revenue by way of taxes to face the increasing financial expenditures budgeted by the country. Automated systems have been proven to be capable of introducing massive efficiencies to business processes that can result in increased revenue collections. Revenue administration modernization has a positive impact on the cost of tax administration and the effectiveness of revenue collection.

The study suggests that efforts be made to design or improve the internet security framework to check online fraud, adequate legislation on all aspects of the operations of e-banking and cashless operations, as well as an increase in public enlightenment and awareness programs to entice the unbanked people into the banking systems and thereby double the real GDP growth.

To address the impact of e-tax policy on revenue collection, here are some recommendations:

❖ Enhance Digital Infrastructure

- ✓ **Invest in Technology:** Governments should invest in robust digital infrastructure to support e-tax systems, ensuring reliable and secure online platforms for taxpayers.
- ✓ **Training and Support:** Provide training and support for both tax administrators and taxpayers to ensure they are proficient in using e-tax systems.

❖ Simplify Tax Processes in South Sudan Revenue Authority (SSRA)

- ✓ **User-Friendly Interfaces:** Design e-tax systems with user-friendly interfaces to make it easier for taxpayers to file returns and make payments.
- ✓ **Clear Guidelines:** Provide clear guidelines and instructions for taxpayers to follow, reducing confusion and errors.

❖ Increase Transparency in all income-generating public institutions

- ✓ **Real-Time Tracking:** Implement real-time tracking of tax payments and filings to increase transparency and accountability.
- ✓ **Public Reporting:** Regularly publish reports on tax collection and usage of funds to build public trust and confidence in the system.

❖ Strengthen Legal Frameworks

- ✓ **Enforce Compliance:** Strengthen legal frameworks to ensure compliance with e-tax policies and penalize non-compliance effectively.
- ✓ **Protect Data:** Implement strong data protection laws to safeguard taxpayers' information and prevent data breaches.

❖ Promote Awareness and Education to taxpayers as suggested by the respondents

- ✓ **Public Campaigns in 10 states:** Conduct public awareness campaigns to educate taxpayers about the benefits and usage of e-tax systems.
- ✓ **Workshops and Seminars:** Organize workshops and seminars to provide detailed information and answer questions from taxpayers.

❖ Foster Collaboration among stakeholders

- ✓ **Stakeholder Engagement:** Engage with stakeholders, including businesses, tax professionals, and civil society, to gather feedback and improve e-tax systems.
- ✓ **International Cooperation:** Collaborate with international organizations to learn from best practices and implement successful models.

❖ 7. Monitor and Evaluate

- ✓ **Regular Assessments:** Conduct regular assessments of the e-tax system to identify areas for improvement and address any issues promptly.
- ✓ **Feedback Mechanisms:** Establish feedback mechanisms for taxpayers to report problems and suggest improvements.

By implementing these recommendations, governments can enhance the effectiveness of e-tax policies, leading to improved revenue collection and better overall tax administration.

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ACRONYMS AND ABBREVIATIONS

CPA: Comprehensive Peace Agreement

GDP: Gross Domestic Product

GoSS: Government of South Sudan

ICS: Internal Control Systems

ICT: Information, Communication and Technology

LDC: Least Developed Countries

MDGs: Millennium Development Goals

NRA: National Revenue Authority

PIT: Personal Income Tax

SDGs: Sustainable Development Goals

SPSS: Statistical Package for the Social Sciences

SSD: South Sudan

SSRA: South Sudan Revenue Authority

TAM: Technology Acceptance Model

VAT: Value Added Tax

APPENDICES

LETTER OF INTRODUCTION

Dear Respondent,

RE: REQUEST FOR RESEARCH PARTICIPATION

I am **John Ajuong Mach**, a student at the University of Juba undertaking a Postgraduate Diploma in Public Administration. I am conducting research entitled **“The Impact of E-Tax Policy on Revenue Collection, A case of the South Sudan Revenue Authority, Juba.** The Research project/Thesis is part of the requirements for the award of the Postgraduate Diploma certificate. This research is carried out specifically for academic reasons.

I write this with the hope that you will kindly aid in the research project, whereby your participation is voluntary. The data and information collected from you will only be used as a basis for academic research, together with many other sources used in the process. Your contribution to this project does not expose you to any risks. Any questions or additional information that might arise during or after the study may be asked and will be highly appreciated.

This research project has been reviewed, approved, and validated by the University Postgraduates Committee.

Your contribution to this study is highly appreciated.

Yours Faithfully

.....
John Ajuong Mach
Index No. 22-PGD-116

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QUESTIONNAIRE -PGDPA 2024

I. SECTION A: Biodata (Please tick in the appropriate box)

A) Gender

Male () Female ()

B) Level of Education

- a) Secondary school () b) Diploma () c) Bachelor's Degree ()
d) Postgraduate () e) Masters () f) Professional Qualification (CPA, CFA, CIPS, CIA, CIMA, CISE, etc.)
(.....) g) PhD ()

C) Division/Department

- a) Corporate Service () b) Domestic Tax Division () c) Customs Division ()
d) Internal Audit () e) Internal Affairs () f) ICT Division ()

II. Section B: Impact of Deploying Electronic Registration on Revenue Collection

Indicate the extent to which you agree with the following statement.

Strongly Disagree (1), Disagree (2), Neutral (3), Agree (4), Strongly Agree (5)

Variable Statement	1	2	3	4	5
1. The E-tax system has made taxpayers' registration for Tax Identification Numbers easier					
2. The e-tax system has made the online filing and administration of taxpayers easier.					
3. The e-tax system has improved tax revenue payment in the South Sudan Revenue Authority (SSRA)					
4. The e-tax system has improved the submission of tax returns efficiently as compared to the manual system.					
5. E-tax offers efficient live revenue data, thus improving decision-making					
6. E-tax offers transparency in revenue management					
7. E-tax systems reduce corruption in revenue management					

III. SECTION C: Impact of Tax Compliance on Revenue Collection

Indicate the extent to which you agree with the following statement.

Variable Statement	1	2	3	4	5
1) Tax compliance has a positive influence on revenue collection					
2) E-tax transfer technologies have helped curb cases of tax evasion					
3) The e-tax system reduces compliance costs by lessening tax avoidance and evasion					
4) The South Sudan Revenue Authority (SSRA) has implemented enough measures to ensure taxpayers know how to file their tax returns online.					
5) The e-tax policy is very complicated in implementation and operationalization					
6) There is a positive relationship between e-tax policy and revenue collection					

IV. SECTION D: Impact of E-tax System Control on Revenue Collection

Indicate the extent to which you agree with the following statement.

Strongly Disagree (1), Disagree (2), Neutral (3), Agree (4), Strongly Agree (5)

Variable Statement	1	2	3	4	5
a) Computer-generated returns transmitted electronically are easier to process than paper returns					
b) Information systems enhance efficiency in tax administration and improve the quality of services offered.					
c) The use of ICT enhances timely access to accurate and relevant revenue information					
d) ICT usage has led to high-level organizational revenue growth					
e) E-tax system, effective surrounding control ensures efficient revenue collection					

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f) The digitized tax system reduces the cost of control for the revenues					
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V. SECTION E: Affiliation Between E-tax Policy and Revenue Collection

Variable Statement	1	2	3	4	5
a) E-tax registration policy determines bulk revenue collection in the South Sudan Revenue Authority (SSRA).					
b) There is a positive relationship between the e-tax policy and revenue collection					
c) E-tax policy compliance ensures maximum revenue collection by SSRA					
d) The E-tax control environment has a positive effect on the revenue collection					
e) Poorly implemented e-tax policy results in insufficient revenues					
f) Efficient e-tax policy enhances effective revenue realization and growth					

VI. Section F: Challenges of E-tax Adoption on SSRA

Variable Statement	1	2	3	4	5
1) Employees ensure that SSRA collects its taxes from clients at the right time.					
2) Late tax filing, payment, and submission leads to hefty penalties for taxpayers					
3) There is a lack of strategic awareness of e-tax adoption.					
4) Poor monitoring of performance and coordination hinders public service delivery.					
5) Individuals with high-speed internet connections are equally likely to file their returns online					
6) E-tax implementation is costly in terms of resources and software					
7) There is a need for staff training on the e-tax system					

Thank you for your Response