

**EVALUATING THE EFFECTIVENESS OF E-TAX SYSTEM FOR UGANDA
REVENUE AUTHORITY**

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ABSTRACT

The study looked at evaluating the effectiveness of e-tax system of Uganda Revenue Authority. The study was based by three objectives namely; to evaluate factors considered for the smooth implementation of e-tax system, establish the ease in the use of the e-tax system and to examine the various categories of e-tax system in Uganda Revenue authority

Data was collected using questionnaires, where the sample of respondents was 40 employees of Uganda Revenue Authority. The questionnaires were designed in a way that reflects the objectives of the study so as to enable the researcher gather relevant data relating to the research topic. Primary data was obtained from the field by use of questionnaire. Descriptive and case study research design were adopted. Data was analyzed using Statistical Package Social scientists and data was presented in form of frequency table and percentages.

The findings indicated that e-tax system is liked by most employees and clients, there is satisfaction of both employees and clients, majority of respondents consented that e-tax has improved service delivery, improved organizational image e-tax system saves taxpayers time-tax system has little problems, some clients are willing to use e-tax system and revenue collections has improved .

The study recommended that URA should focus on taxpayer and employees education seminars, URA should establish e-registration centre all of over the country, URA should bring all commercial banks in Uganda on board regarding e-tax payments..

It was concluded that the e-Tax has relatively simplified the process of registering for taxes, it was concluded that although some taxpayers have already learnt how to declare their operations and incomes electronically through submitting online returns to URA, e-Payment has greatly influenced revenue collection by URA and many taxpayers especially companies have found this system of online payment of taxes convenient