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THE IMPACT OF TAX ADMINISTRATION ON REVENUE GENERATION IN BANADIR STATE, SOMALIA

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Abstract
This study attempts to look at the impact of tax administration on revenue generation in Banadir State, Somalia. The study's objectives include examining the relationship between taxpayer registration and revenue generation, evaluating the effect of tax audits on revenue generation, and investigating the impact of the revenue protection system on revenue generation. Descriptive statistics analyzed 170 valid and usable responses from survey questionnaires. The data was analyzed using Statistical Package for Social Science (SPSS) version 20. Findings show that the tax administration in Banadir state is inefficient. Hence, tax administration affects the revenue generated by the government. Furthermore, there is a statistically significant relationship between tax administration and revenue generation. Therefore, the study recommends that the Banadir State Government enforce taxpayers' registration, tax audit, and revenue protection system to enhance revenue generation in Banadir state. In addition, the government should create public awareness for the taxpayers.

1.0 Introduction
Tax administration is a system relative to assessment, collection, and payment. It is a strong vehicle in which revenue is raised within the state to accomplish economic goals. The state's economic goals can only be achieved when its administration's legal system and manner are admirable. Taxes are imposed in almost every country worldwide, primarily to raise money for government spending. Taxes are essential sources of state revenue in modern economies, and they reflect a general responsibility of taxpayers (Stephen, 2018).
The tax administration service is exceptional because it must provide excellent services that make the taxpayer feel at ease while not taking coercive action, i.e., law enforcement (Stephen, 2018). Revenue generation can be described as the periodic return of taxes; state administration collects into its treasury for a common purpose. Tolls, taxes, impositions, premiums, charges, penalties, punishments, endowments, and other government revenue from any source that occur for

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a year or six months are called revenue (Ganyam, 2019). Tax administration must be linked to identifying, assessing, and collecting tax revenue to succeed. Effective tax administration is a critical component of tax revenue collection in both developed and emerging economies. Effective tax administration that improves revenue generation necessitates both State and time commitment. It is not a process that should be hurried, particularly when finding the right mix of policies and laws to direct tax administration (Ng'eni, 2016). However, Somalia's tax administration has failed to raise the necessary income to improve the country's other economic practices. Due to a shortage of funding, some government programs have been postponed. Tax officials are still concerned about tax administration problems and the possibility of low tax revenue collection (Haginour,2018). The study also believes that tax officer corruption, a lack of technical capacity within the institution, obsolete tax codes and thus tax avoidance and evasion, inadequately trained and unqualified workers, and lack of state education for tax-paying citizens, to identify a few, are all factors that contribute to inefficient tax income generation.

The issue is how Somalia's tax administration should be treated, the extent to which tax laws are correctly interpreted and applied, and the real impact of tax revenue on economic growth. First, whether or not adequate tax revenue is generated by appropriate tax administration machinery translates into economic growth from different taxes. Second, tax administration problems include tax evasion and avoidance, non-compliance, deficiencies in tax collection, outdated tax laws, complex legislation, and corrupt practices that affect revenue generation.

During the period 1969-1980, the government of Somalia could finance both current and development expenditures through recurring revenue receipts, resulting in limited fiscal deficits. This has been made possible by a steady flow of donor assistance in grants and program aid. However, after a series of internal and external shocks, the government has been dealing with persistent fiscal deficits since the late 1990s. Neither the tax policy nor the tax authorities have mobilized additional funds sustainably. Therefore, the government needed to increase domestic revenue mobilization while keeping public spending under control to reduce the deficit (Muriithi, 2003).

Bird (2016) mentioned that most affluent and state leaders in Africa do not pay taxes due to the poor tax administration. The continued decline in revenue accruing to the government via tax is responsible for this unfortunate circumstance. Therefore, this research aims to examine the effect of tax administration on revenue generation in the State of Banadir.

2.0 Literature Review

Overview of Tax System in Somalia

For many countries, taxes are the most significant source of revenue for funding expenditures such as providing essential services such as building highways, railways, airports, and seaports and supporting general welfare (Wonders, 2017). However, in the case of Somalia, the government is highly reliant on external grants as a source of financial benefit and government revenue, as international grants account for 43% of the country's revenue, rendering the government extremely vulnerable to foreign interference (MOF, 2017).

The Mogadishu port, Airport and the Bakara market, Somalia's largest market, are the primary sources of tax revenue (Uluso, 2016). The Federal Government of Somalia (FGS) ability to collect revenue is dependent on the government's ability to tackle widespread tax evasion and non-compliance (IMF staff, 2017). The government must ensure stability and protection for lawful economic activity and pay taxes fairly.

It was necessary to engage in extensive consultation with private sector players, inform taxpayers, and raise public awareness about the purpose and necessity of taxation. This could include tying the benefits of protection and essential services to taxpayer enforcement, proper revenue collection, and

sound revenue management (The World Bank, 2017).
The FGS currently receives all of its revenue from the capital city; states, on the other hand, raise and maintain revenue from regions under their control. In addition, the FGS has begun to shift a small amount of domestic and externally financed capital to states through the Multi-Partner Fund, which the World Bank manages, even though the federal/sub-national level expenditure obligations have not been established (FGS, 2017).

Revenue Generation

Public revenue is the money raised by the government to fund its operations (Edogbanya&Ja'afaru, 2018). Revenue is the total sum of money collected by the government (federal, state, and local) over a fiscal year to fund its expenditures. This also refers to the total amount of money received from the source of expenses. A modern tax system's primary goal is to collect money to help the government finance ever-increasing government spending. Generating revenue for the local government to carry out their goals and strategies may be internal or external revenue. (Stephen, 2018).

In comparison, (Adeniyi 2017) revenue is the primary reason the government taxes her subjects. Tax revenue is required to cover an ever-increasing variety of government expenses. According to McClellan (2019) governments would not provide the required public services to stimulate development if insufficient tax collections. In order to make up for revenue shortfalls, governments are forced to impose ever-more-disruptive taxes. These additional taxes burden economies unduly and are likely to stifle growth.

The Tax Administration's primary objective is to collect all possible money through a reliable tax revenue collecting system (Abiola&Asiweh, 2018). Revenue collection techniques are effective if they can collect all taxes as expected/planned, and they are successful if they can do it with the fewest resources possible (Annah, 2016)

Governments worldwide have a responsibility to provide basic facilities for their people. The school building, hospital construction, road and bridge construction, airport construction, and other infrastructure projects are among them. As a result, taxation is one mechanism that the government utilizes to collect revenue to meet its mandate of financing government expenditure on public goods and services (Abiola&Asiweh, 2017).

Theoretical Review

This study employed the ability to pay theory as it helped to explain the variable under the study. The following are the leading opinions on the ability to pay theories that have been proposed about the ability to pay: Property /Ownership. Some economists believe that having a piece of real estate is a valuable way of evaluating one's ability to pay. However, this concept is rejected because if a person has a high income but does not spend it on real estate, he will avoid paying taxes.

On the other hand, another person earning income buys property; he will be subjected to taxation. So, the question here may arise: Is this not meaningless and inexcusable that a person earning a significant income is exempted from taxes and another with low income is taxed? Tax on the basic of Expenditure: Some economists emphasize that ability to pay tax should be judged by the expenditure which a person incurs. The greater the spending, the higher the tax and vice versa (Christine, 2019).

In every way, the viewpoint appears faulty and unfair; for example, a person with a large family to maintain must spend more than a person with a small family. As a result, if we use expenditure as a criterion for one's ability to pay, the former, who already has a large family, will have to pay more taxes than the latter, which only has a small family. This is an unjustifiable income.

The majority of economists believe that income should be used to determine a person's ability to pay. It appears to be highly just and fair that if one's income is higher than another's, the former should be required to contribute more to the government's support than the latter. Income has been considered the most critical test for determining a person's ability to pay in current tax systems worldwide

Tax Administration
According to Naiyeju (2016), tax administration consists of taxpayers, tax authority, and tax code. The tax system defines the taxpayer's privileges and duties and the tax authority's restrictions. Tax administration can be described as the process of communicating with taxpayers to collect taxes and sanction non-compliance; successful Tax Administration is concerned with collecting, processing, and using the information to collect revenues most equitably and efficiently (Baingana, 2016; Bird, 2015). The nature of the relationship between the tax administration and taxpayers is a vital component of the tax administration's proper operation and optimal tax collection, both of which are essential for the state to function and provide its services (Moyi&Ronge, 2018). Unfortunately, the state and the taxpayer relationship is currently objectively authoritarian.
Taxpayers' registration, including detection of non-registration and false registration; the processing of tax returns, withholdings, and third-party records; guarantee or examination of the accuracy and completeness of collected information (including audit activities); estimation of taxes due; system of enforced debt collection handling administrative appeals and complaints, providing service and assistance to taxpayers, detecting and prosecuting income tax fraud, and levying fines and interest payments are all core functions of a Tax Administration.

Taxpayer Registration
The registration and recording of taxpayer information are one of the tax administration's core functions, and it influences how other core administrative functions operate to a large degree. An inaccurate taxpayer server ultimately led to an ineffective regulatory scheme. Tax Administration understood its taxpayer base, and the staff itself correctly and scheduled other essential Tax Administration functions by gathering and recording basic identifying details of the taxpayer quickly and accurately.

Tax Audit
According to Kircher (2008), a tax audit is when the proper tax authorities examine a person's or organization's tax return to see if it complies with state tax rules and regulations. A tax audit, he continues, is a procedure in which the Internal Revenue Service validates the information provided on a tax return. A tax audit is when the proper tax authorities examine a person's or organization's tax return to see if it complies with state tax rules and regulations. A tax audit is a procedure in which the Internal Revenue Service validates the information provided on a tax return. According to Ola (2001), tax auditing entails selecting tax returns for auditing based on a set of requirements. Following that, the taxpayers' underlying books and documents are investigated to see whether they match the tax return filed.

Tax Revenue Protection System
Tax authorities must evaluate tax laws to verify that there are no flaws in in-laws, methods, or practices that lead to errors to ensure that taxpayers are not overtaxed (Moyi&Ronge, 2016). There is a strong link between tax audits and income production, according to Bibe&Cottarelli (2015). Tax audits boost tax revenue collection while also broadening the tax base for the government and reducing tax fraud. This is done by inputting tax regulations on the correct tax base and rates into the program and triggering tax events based on the appropriate criteria. In addition, the Revenue

Protection System aims to reduce revenue losses by detecting and preventing external tax evasions, such as smuggling and other types of evasion (Land, 2014). Understatement of revenues, avoidance of certain transactions in recording, tax evasion, and other ways to reduce tax liability are examples of revenue losses. When the Revenue Protection System fails to identify and prevent such activities, many taxes remain uncollected, resulting in substantial tax revenue losses for the government (the United Kingdom Revenue Protection Association, 2015).

3.0 Methodology

The questionnaire was used in collecting the data for the survey conducted in this study. The survey questionnaire was adapted from Louise (2016), who authored the 'effect of tax administration on revenue generation in Rwanda Revenue Authority. The questionnaire consistsof two sections.This study changed the questionnaire to comprise three sections.

The study used a quantitative approach through questionnaire survey. The target population of the study was the staff of the taxation department of the ministry of finance which consisted of 429 (MOF, 2017), and sample size was developed using Slovin's formula.

$$n = \frac{N}{1+N(E)2} = \frac{429}{1+429(0.05)^2} = 206$$

Where: ***n*** = size of the sample

N=size, the population refers to the total number of elements (Kumar et al., 2013).

E= error limit (5% Error and 95% level of confidence).

4.0 Results and Discussions

The response rate is when the respondents' questionnaire is completed and returned. The study distributed 206 questionnaires, and 191 were returned. Of that number, only 170 questionnaires were valid and usable, while another 21 were incomplete.

Table 4.1 b shows the detailed analysis of the response rate of the questionnaire administered.

Table 4.1: Analysis of Response Rate

Description	Number	Rate (%)
Questionnaires Administered	206	100%
Questionnaires Not Returned	15	7.3%
Valid and Usable Responses	170	82.5%
Invalid Responses	21*	10.2%

Note: * some questionnaires were considered invalid due to the omission of too many items

Descriptive Analysis

Demographic Data

This part presents the respondents' background information who participated in this study including gender, age, marital status, and work experience.

Table 4.3-4.11represents detailed information of the responses.

Table 4.3 Gender of Respondents

		Frequency	Percent	Valid Percent
Valid	Male	108	63.5	63.5
	Female	62	36.5	36.5
	Total	170	100.0	100.0

Table 4.3. Shows that most (63.5%) of the respondents were male, and the balance of 36.5% was female.

Table 4.4 Age of respondents

		Frequency	Percent	Valid Percent
Valid	below 31	52	30.6	30.6
	31-35	79	46.5	46.5
	36-40	29	17.1	17.1
	above 40	10	5.9	5.9
	Total	170	100.0	100.0

Table 4.4 shows that most of the respondents (30.6%) were below 31 years old, another 46.5% were in the range of 31-35. Further, 17.1% were between 36-40 ages, and 5.9% were above 40. The researchers indicate that most respondents were 31-35 years old.

Table 4.5 Education level of the respondents

		Frequency	Percent	Valid Percent
Valid	Bachelor degree	86	50.6	50.6
	Master	58	34.1	34.1
	Professional	17	10.0	10.0
	Other	9	5.3	5.3
	Total	170	100.0	100.0

The above **Table 4.5** shows that most of the respondents (50.6%) were bachelor degrees (34.1%) were master degrees, (10%) were professional, and (5.3%) were other degrees such (diplomas); this result shows the majority of respondents were bachelor degree.

Table 4.6Occupation of Respondents

		Frequency	Percent	Valid Percent
Valid	Manager	24	14.1	14.1
	Accountant	49	28.8	28.8
	HOD	22	12.9	12.9
	Director	15	8.8	8.8
	Others	60	35.3	35.3
	Total	170	100.0	100.0

The above **Table 4.6** shows that most of the respondents (14.1%) were managers, (28.8%) were accountants, (12.9%) were HOD, (8.8%) were directors and (35.3) were others (staff). Therefore, this study indicates that most respondents were others (staff).

Reliability Test

The term reliability refers to the consistency of the answers provided by an instrument. The index that indicates the degree of internal consistency is called Cronbach's alpha coefficient. The questionnaire was reliable if Cronbach's alpha coefficient was above 0.70 as recommended (Nunnaly, 1978). To test the reliability of each, construct this study used Cronbach 's Alpha. According to Cronbach's alpha coefficient, a value between 0.60 to 0.70 or moreis quite acceptable. In this study, all the findings resulting from reliability analysis range from 0.60 to 0.68. Therefore, all constructs demonstrate acceptable reliability values, as presented in table 4.2.

Table 4.2 Reliability Analysis

Reliability Analysis	No. of Items	Reliability Cronbachs'Alpha
a. Taxpayer's Registration	6	0.654
b. Tax Audit	6	0.670
c. Revenue Protection System	6	0.680
d. Revenue Generation	6	0.60

Descriptive statistics

A descriptive analysis was conducted to obtain the dependent and independent variables' mean scores, frequency, percentage, and standard deviations. The mean value of the variables was obtained by measuring the data on a 5-point Likert scale. The greater the mean on this scale, the greater the agreement for each variable. **(1=strongly disagree, 2=disagree, 3=Neutral, 4=Agree, 5=strongly agree)** Values nearest to four are considered better, while values close to zero are considered bad. A score equal to or more than 3 shows a high level of agreement with the particular criterion; a score equal to or less than two was considered low, and a mean score of 4indicated Agree.

Table 4.7 Taxpayers Registration

	Taxpayer's registration				
No	Items	Mean	SD	responses	Interpretation
1	Every Taxpayer identified is always registered.	2.58	1.290	Disagree	Low
2	A quick check is done on taxpayers to establish if they are correctly registered.	2.56	1.161	Disagree	Low
3	The ranking of eligible tax payable is based on the Taxpayer's income.	2.56	1.140	Disagree	Low
4	Tax offices are effective in identifying and registering all potential taxpayers.	2.79	1.105	Agree	High
5	All registered taxpayers are followed up to find out if they are active.	2.92	1.250	Agree	High
6	All taxpayers' basic information is collected and recorded on a timely basis	2.87	1.262	Agree	High
	Total mean	**2.71**	**1.20**	**AGREE**	High

Table 4.7 shows that most respondents agreed that taxpayer registration influences revenue generation, indicated by the mean (M=2.71) and standard deviation (SD=1.20). The interpretation of this mean is high, which indicates that most of the respondents (Tax administrators) agreed with the statements in the questionnaire, which by implication means that they had.

Table 4.8 Tax Audit

	Tax Audit	Mean	SD	responses	Interpretation
1	There are sufficient financial resources to audit all taxpayers.	2.45	1.221	Disagree	Low
2	The institution has sufficient staff to carry out audits.	2.61	1.152	Agree	High
3	Financial statements and records of all potential taxpayers are examined annually.	2.67	1.277	Agree	High
4	Audits are conducted on a timely basis to verify if the Taxpayer has correctly reported and assessed their obligations.	2.76	1.198	Agree	High
5	Tax Evasion and avoidance is a result of poor administration in the State	2.81	1.316	Agree	High
6	Newly registered taxpayers are frequently advised concerning filing of returns, payment of the amount due, maintaining records, etc.	2.65	1.255	disagree	Low
	Total mean	2.66	1.23	Agree	High

Table 4.8shows that most respondents agreed that tax audits influence revenue generation, indicated by the mean (M=2.66) and standard deviation (SD=1.23). The interpretation of this mean is high, which indicates that most of the respondents (Tax administrators) agreed with the statements in the questionnaire, which by implication means that they had.

Table 4.9 Revenue Protection System

	Revenue Protection System	Mean	SD	responses	Interpretation
1	The revenue authority system can detect and track frauds.	2.69	1.287	Agree	High
2	The revenue system can track non-registered taxpayers.	2.78	1.223	Agree	High
3	The system can generate relevant reports.	2.86	1.049	Agree	High
4	The system can ensure the accuracy and security of the information processed.	2.74	1.199	Agree	High
5	The system can ensure that a transaction is processed once.	2.84	1.327	Agree	High
6	The system provides preventive revenue protection strategies in place.	2.68	1.213	Agree	High
	Total mean	**2.76**	**1.23**	**Agree**	**High**

Table 4.9 shows that most respondents agreed that the revenue protection system influences revenue generation, indicated by the mean (M=2.76) and standard deviation (SD=1.23). The interpretation of this mean is high, which indicates that most of the respondents (Tax administrators) agreed with the statements in the questionnaire, which by implication means that they had.

Revenue Generation

The third part is revenue generation. This variable is used as a dependent variable to know how taxpayer's registrations, tax audits, and revenue protection systems affect revenue generation. However, the responses answers were collected, analyzed carefully and described using means and researchers summarized below.

Table 4.10 Revenue Generation

	Revenue Generation	Mean	SD	responses	Interpretation
1	The level of tax revenue generated in Banadir state is adequate.	2.57	1.206	Disagree	Low
2	Proper administration of tax affects revenue generation.	2.78	1.215	Agree	High
3	Taxpayers can declare and pay actual taxes on time.	2.75	1.241	Agree	High
4	Taxpayers who do not file their returns are followed up.	2.68	1.261	Agree	High
5	All taxpayers are aware of the consequences of delay or non-remittance of tax.	2.63	1.171	Agree	High
6	All taxpayers disclose income earned for tax purposes.	2.82	1.232	Agree	High
	Total mean	**2.70**	**1.22**	**Agree**	**High**

Table 4.10 shows that most respondents agreed that tax administration determinants influence revenue generation, indicated by the mean (M=2.70) and standard deviation (SD=1.22). The interpretation of this means is high, which indicates that most of the respondents (Tax administrators) agreed with the statements in the questionnaire, which by implication that they had.

Multiple Regression Analysis

To investigate factors that significantly influenced tax Administration in the Banadir region, multiple regression analysis (linear regression) was utilized in this study because standard regression allows the entire variable to be inserted into the model at one time and evaluated based on the contribution to variance (Sekaran& Roger, 2013).

This study relates the variables of the topic researcher used multiple regression, incredibly linear regression, to test the effect Predicator on Dependent variables by connecting the three independent variables and dependent variables.

Table 4.11 Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.765[a]	.585	.577	.45619

. a. Predictors: (Constant), Revenue Protection system, Tax audit, taxpayer registration

Table 4.11 above shows that R^2 is .585, which indicates that the independent variables explain 58.5% changes to revenue generation, while other variables outside the study scope account for 41.5%. The R^2 statistic explains the extent to which predictor variables explain the dependent variable in the model. It is statistically believed that the higher the independent variables, the higher the R^2 and vice versa. a. Predictors: (Constant), Revenue Protection system, Tax audit, taxpayer registration

Table 4.12 Coefficients of the regression model
Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.528	.148		3.563	.000
	Taxpayer registration	.244	.069	.253	3.541	.001
	Tax audit	.121	.058	.140	2.075	.040
	Revenue Protection system	.432	.071	.463	6.094	.000

a. Dependent Variable: Revenue generation

Table 4.12 indicates that the result of multiple regressions shows that three variables are statistically significant to impact the dependent variable. This study shows strong positive relationship between Taxpayer registration and revenue generation (β = .253, t = 3.541). There is a positive relationship between Tax audit and revenue generation which is statistically significant at a 5% confidence level (β = .140, t = 2.075). Finally, the last section states a strong positive relationship between the Revenue Protection system and revenue generation, which is statistically significant at a 1% confidence level (β = .463, t = 6.094). The study concludes that a 1% increase in Taxpayer's registration, tax audit, and Revenue Protection system led to an increase in revenue generation and vice versa.

5.0 Conclusion

After testing the multiple regression models about the determinants of tax administration in Banadir state Somalia, the study declares that findings such as the determinants of tax administration such as Taxpayer's registration, tax audit and tax revenue protection system have a positive impact on revenue generation. Therefore, the first objective of this research study was to examine the relationship between Taxpayer's registration and revenue generation in Banadir state and was found a positive relationship between taxpayer's registration and revenue generation.

The second objective of this study was the effect of tax audit on revenue generation in Banadir state; the researchers found from the analysis that the tax audit has a significant impact on revenue generation in Banadir state because most respondents' vote agrees. The third objective of this study was the effect of the tax revenue protection system on revenue generation in Banadir state. The study found that the tax revenue protection system significantly impacts revenue generation in Banadir state because most respondents' votes agree.

6.0 Recommendation

After data were collected, discussed and closed, the following recommendations were made:

1. The government suggests creating public awareness for the taxpayers.
2. The government recommends embarking on a people-oriented project where more than 70% of the tax generated from a community suggests investment in the area. This helped the community and motivated them to pay their taxes promptly as they are used for community development projects for which individuals are levied.
3. The researcher recommends that the government enforce taxpayers' registration, tax audit, and revenue protection system because these variables significantly impact revenue generation.
4. The government in Banadir State recommend re-addresses its administrative structures.

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