



PERCEIVED EQUITY, TAXPAYER COMPETENCE AND TAX COMPLIANCE TO IMPORT TAXES IN UGANDA THE STUDY OF SMEs IN UGANDA

ABSTRACT

The study was prompted by Tax non compliance to import taxes by taxpayers as compared to domestic taxes in Uganda and other East African countries.

The study therefore aimed at establishing the relationship between Perceived equity, Taxpayer competence and Tax compliance to import taxes by taxpayers with in Nakawa division of Kampala Capital City Authority (KCCA).

The study used a cross section survey design where information from taxpayers who answered questionnaires was collected at a point in time. The findings were analyzed using the Statistical Package for Social Scientist (SPSS) and tabulated in form of frequencies, correlation and regression results.

The findings of the study showed that perceived equity and taxpayer competence were significant and positively related to taxpayer compliance to import taxes.

The findings of the study were used to recommend tax sensitization and tax education as ways of improving on taxpayers perceptions of the tax system as being equitable, introducing more taxes which are both progressive and regressive to impact on taxpayers equity, increase on tax

trainings where taxpayers can gain skills of assessing and computing taxes as well as availing online facilities like the internet where taxpayers can file and pay taxes online to minimize on the transaction costs of paying taxes in bid to increase tax compliance.