

Assessment on Factors Influencing Compliance to Rental Tax at Lindi Region, Tanzania

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Abstract:- The general objective of the study was to assess the factors affecting rental tax compliance in Tanzania. Specifically, the study intended to examine the influence of knowledge of taxpayers on rental tax compliance, to examine the influence of penalties on rental tax compliance and to examine the influence of tax rates on rental tax. This study was carried out in Lindi region. Survey design was adopted while a mixed approach was adopted. Simple random sampling and purposive sampling techniques were used to select 92 respondents. Data collection methods employed included questionnaire, interview and documentary review while analysis of the study was undertaken through descriptive statistics and content analysis. Firstly, the findings revealed that rental tax compliance was affected by little knowledge on filling tax returns, undertaking tax planning, tax calculation and tax laws. Secondly, the findings revealed rental tax compliance was affected tax rates especially unfavorable tax rates, limited exemptions and deductions and limited income earned by taxpayers. Finally, the findings revealed that rental tax compliance was negatively affected by penalties especially absence of penalties for late inaccurate reporting of rental tax, failure to fill tax returns and failure to pay the correct amount of tax. The study concluded that rental tax compliance was affected by knowledge of taxpayers, tax rate, penalties and perceptions of taxpayers. It was recommended that there is a need for provision of education to taxpayers, there is a need for revision of tax rates to make them more favorable and there is a need for imposition of penalties for those who fail to pay rental tax on time and at the correct amount.

Keywords:- Tax, Tax compliance, Rental Tax.

I. INTRODUCTION

Taxation is considered to be the major source of government revenue in all countries across the world. Tax compliance in these countries is regarded as an essential thing which could enhance effective tax collection (Ondoro, 2021). The aspect of tax compliance has been a global issue which has attracted attention among taxpayers and taxation authorities. This is why there have been major reforms which are implemented in public sector administration as part of efforts by governments to increase efficiency and effectiveness in tax collection particularly improving tax compliance among taxpayers (Ondoro Ibid). Rental income tax compliance has been a major challenge in majority of developing countries. It is revealed that almost fifty per cent

of developing countries are classified as being one of the most difficult taxes to collect considering difficulties in compliance to tax including rental tax (Mushinge et al, 2021).

Most of developing countries are striving to attain full rental income tax among citizens. The major challenges which hinder effective rental income tax compliance in developing countries include poor tax administration, poor structure of taxation system as well as limited capacity among tax administrators in monitoring tax compliance (Thananga et al, 2013). In African perspective, rental income tax is considered to be among fundamental source of revenue among African governments. Amount of tax collected from this source of revenue depends on the willingness of individuals to comply to the laws of the country. However, there is low rate of rental income tax compliance in most of African countries (Kuria, 2013). This has been attributed by attitudinal and knowledge difference among taxpayers, unfair tax rates which are imposed by tax administrators, dishonesty of rental taxpayers, lack of awareness among rental taxpayers as well as complexity of tax laws.

In Tanzanian context, the government of Tanzania introduced rental income tax which was supposed to be paid by all landlords as part of efforts to ensure economic growth of the country. The laws in Tanzania require the landlord to pay 10% of their gross rental income as income tax. The landlord/landlady is obliged to ensure that they pay income on gross payment they receive as rent when an individual rents a property. The law further provides that whenever the landlord/landlady fails to pay tax on the rent paid by tenant, both the landlord/landlady and the tenant will be liable for non-payment of income tax (Minde, 2017).

As part of ensuring that there is effective compliance among taxpayers on income tax in Tanzania, the government of Tanzania introduced the Income Tax Act revised edition of 2008. The Act could be helpful in increasing compliance on income tax payment including rental income tax among landlords/landladies in Tanzania. This could in turn contribute to increased government revenues from taxation. The government further embarked on other regulatory frameworks such as the Tax Administration Act of 2015 as well as Income Tax Regulations of 2014. Furthermore, TRA reviewed the laws and came up with a strategy of giving tenants a mandate of withholding 10 percent of house rent as an effort to expand the scope of rental tax compliance (Mosenda, 2022). However, there is still non-compliance to rental income tax among Tanzanian Landlords/landladies.

In case of Lindi region, the targeted rental tax collection in 2020 was 145,835,449 but the collected tax was 80, 530, 310 which is equivalent to 55% of the targeted rental tax. In 2021, the target was 179,943,914 but the amount collected was 90,458, 984 which is equivalent to 50% of the targeted rental tax. Furthermore, in the year 2022, the target was collecting 130, 984,558 but the amount of rental tax collected was 90,235,493.2 which is equivalent to 68% of the target (TRA Lindi, 2022). Therefore, there is still limited rental tax compliance given that compliance rate in each year is below 70% of specific collection target. However, little is still known of factors affecting rental tax compliance in Tanzania. This is due to limited studies conducted in Tanzania which have reported these factors. Therefore, this study was conducted in order to assess the factors affecting rental tax compliance among house owners in Tanzania particularly in Lindi region.

II. REVISION OF LITERATURES

Tiwari (2021) revealed that there was an existing positive relationship between tax awareness, attitudes, peer influence as well as government incentives and tax compliance. It was further revealed there was low level of rental income tax compliance due to limited costs associated with noncompliance. Inasius (2018) revealed that rental tax compliance among small and medium enterprises operates was influenced by factors such as knowledge on tax, perception on equity and fairness as well as probability of tax audit. Karoga (2020) revealed that there was deviation in rental tax compliance to a large extent. This was attributed by changes in penalties and interests, limited tax knowledge, as well as changes in attitudes and perceptions towards rental tax. The study further established that increase in rental tax penalties and interests, increase in education and knowledge on rental tax as well as increase in attitudes and perceptions could lead to increase in rental tax compliance.

Kranja (2016) revealed that there were negative attitudes and perceptions among taxpayers that taxes paid are misused by politicians. Mushinge et al (2021) revealed that there was low level of rental income tax compliance. This was attributed by low level of awareness among taxpayers on deadline and mode of payments. Furthermore, low level of compliance was attributed by negative attitudes of tax officers, high tax rates, difficult to navigate and use the website of Zambia revenue authority, unfair tax system as well as erratic deregistration of taxpayers.

Geremew (2017) revealed that compliance with rental income tax system was influenced by several factors such as education status of taxpayers, influence from groups, awareness of taxpayers, rental tax audit, collection procedures, perception on fairness of tax system, absence of government incentives as well as trust in the assessment of tax. Njiru (2019) revealed that rental tax compliance was influenced by factors such as technology, knowledge of tax payers as well as perception of taxpayers. Wameyo (2019) revealed that there were negative perceptions among taxpayers on ability of the government to provide citizen with services. It was further revealed that there were low attitudes

among taxpayers on rental income tax. It was further revealed that there were low levels of knowledge among taxpayers on tax regulations and this was brought by limited knowledge sensitization programs.

III. METHODOLOGY

The study adopted mixed approach comprising of quantitative approach and qualitative approach. Mixed approach was adopted in the current study in order to ensure that there is comprehensive analysis of the problem and application of different data collection methods. Survey design was preferred in the current study given that the population targeted which was of landlords in Lindi region was larger. Therefore, it was necessary to adopt survey design for the purpose of being able to reach all landlord. The design was preferred in the study given that it contributed to easy identification and description of characteristics of respondents. The study was conducted at Lindi region, Tanzania. The study was conducted in this region given that the region is among poor performers in tax revenue including rental tax. The study targeted registered landlords in Lindi region and tax officers in the region. The target population of this study was 1200 registered landlords at Lindi region and 20 tax officers.

Two sampling techniques which are simple random sampling technique and purposive sampling technique were used. Simple random sampling technique was used in order to ensure that there is equality in participation and it was easy technique of selecting respondents. Purposive sampling technique was used in order to ensure selection of respondents who have full information useful in meeting the purpose of the study. The sample size of this study was 100 respondents who included 92 landlords and 8 tax officers at Lindi region. Data were collected through questionnaires, interviews and documentary review. These were used in order to ensure collection of both primary data and secondary data. Quantitative and qualitative analysis were used in this study. Under quantitative analysis, there was cleaning and coding of raw data collected from questionnaires. Descriptive statistics and inferential statistics were used in analysing quantitative data.

IV. FINDINGS

A. Demographic Characteristics of Respondents

Firstly, presentation of demographic characteristics of respondents is provided in this chapter. This contains personal information of respondents of the study who attempted provided questionnaires particularly landlords in Lindi region. Demographic characteristics of respondents especially age, sex, and level of education were useful in gaining a clear understanding on respondents. They had influence on knowledge of respondents on factors influencing rental tax compliance.

➤ Age of Respondents

The findings in Table 1 show that 1 respondent same as 1% of all respondents was aged 20-28 years, 8 respondents same as 9% of all respondents were aged 29-37 years, 30

respondents same as 33% were aged 38-46 years, 39 respondents same as 42% of all respondents were aged 47-55 years while 14 respondents same as 15% of all respondents were aged 56 years and above. The findings show that larger number of respondents participated in the study were aged 47-55 years. These findings entail that most of landlords participated in the study were aged above 46 years. Furthermore, the findings imply that there were landlords varying in terms of their ages both young and old ones. Their participation in the study was helpful in revealing the factors influencing rental tax compliance in Lindi region. Age was considered useful demographic characteristic considering that it was useful in determining which age category is mostly compliant in rental tax. Variations in age groups among taxpayers showed distribution of taxpayers in their age groups and thus leading to varied responses on factors which influence rental tax compliance. Al Manun et al (2014) revealed that age is a key determinant in tax compliance behavior among taxpayers.

➤ Sex of Respondents

The findings in Table 1 show that 59 respondents same as 64% of all respondents were males while 33 respondents same as 36% of all respondents were females. The findings entail that majority of respondents participated in the study were males. The implication of this is that Lindi region has larger number of male landlords. Despite that the number of male landlords was higher as compared to female landlords,

there was inclusion of landlords from both sex. Therefore, the study was capable of exploring views from respondents from both sex on factors which influence compliance to rental tax among landlords. Sex of respondents was considered important demographic characteristic because it showed variation among taxpayers in terms of their sex. Therefore, sex was useful in determining which how each sex perceive rental tax compliance. Al Manun et al (2014) revealed that among demographic characteristics which influence tax compliance is gender of taxpayers.

➤ Education level of Respondents

The findings in Table 4.1 show that 4 respondents same as 4% of all respondents had no education, 17 respondents same as 18% of all respondents had primary education, 30 respondents same as 33% of all respondents had secondary education, 28 respondents same as 30% of all respondents had college education while 13 respondents same as 14% of all respondents had university education. The findings show that most of respondents participated in the study had secondary education. However, there were other respondents with other levels of education something which implies that the study made use of landlords who had different levels of education. Level of education of landlords influenced their knowledge on rental tax and factors which influence compliance to rental tax. Level of education of individuals determined their knowledge on tax something which in turn influence compliance with rental tax.

Table 1 Demographic Characteristics of Respondents

Characteristic	Category	Frequency	Percent
Age	20-28	1	1
	29-37	8	9
	38-46	30	33
	47-55	39	42
	56 years and above	14	15
Sex	Male	59	64
	Female	33	36
Education level	No education	4	4
	Primary	17	18
	Secondary	30	33
	College	28	30
	University	13	14

Source: Field data, 2023

B. Major Findings

This section present results of linear regression model, where the dependent variable of rental tax compliance in Lindi region regressed against three independent variables of tax rate, penalties and knowledge of taxpayers.

➤ Model Summary

Table 2 shows the results which were obtained after running a multiple linear regression analysis. The column R signifies the correlation coefficient which acts as

representation of the existing connection between variables of the study. Therefore, (R) stands at 0.957, signifying an existing positive relationship between variables of the study.

Furthermore, the R Square column establish coefficient of determination. Therefore, the R Square is 0.917, represent that 91.7% of the variation in "rental tax compliance in Lindi region" is explained by the explanatory variables.

Table 2 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.957 ^a	.917	.914	.31854217	1.783
a. Predictors: (Constant), Penalties, Knowledge of taxpayers, Tax rates					
b. Dependent Variable: Rental tax compliance					

➤ *Autocorrelation*

Within the regression model, when there occurs correlation between error terms, there is where autocorrelation emerges. Autocorrelation can contribute to ineffective estimation of coefficients of regression. Durbin-Watson test is the mostly applicable method in detecting autocorrelation and when the test falls outside the range of 0 to 4, it is obvious that autocorrelation has occurred.

➤ *ANOVA Table*

Finding from Table 3 shows F-statistic of 322.5, with probability value of 0.000 which is less than 0.05. The implication of this is that among the independent variables of the study, there is at least one of them which has a significant influence over the dependent variable of the study.

Table 3 ANOVA Table

Model	Sum of Squares	df	Mean Square	F	Sig.
1					
Regression	98.176	3	32.725	322.515	.000b
Residual	8.929	88	.101		
Total	107.105	91			
a. Dependent Variable: Rental tax compliance					
b. Predictors: (Constant), Penalties, Knowledge of taxpayers, Tax rates					

➤ *Multicollinearity*

The table 4 indicates the shows Tolerance and Variance Inflation Factor (VIF) for every independent variable which has been used in the model. VIF is the reciprocal of the tolerance value and it is always applied in identification of the extent is of multicollinearity. Generally, a VIF value of 1 implies that there is no multicollinearity existing, while

values above 10 imply that there is an existing high multicollinearity. In this case, all the independent variables have VIF values range from 4.345 to 5.076, which specifies low multicollinearity. Overall, outcomes recommend there is no significant multicollinearity amongst the independent variables in the model.

Table 4 Multicollinearity

Variable	Tolerance	VIF
Knowledge of taxpayers	.230	4.345
Tax rates	.197	5.076
Penalties	.227	4.408

➤ *Heteroscedasticity*

This can simply be identified through the use of scatter plot. Violation of the assumption of the assumption of Heteroscedasticity occurs when the plot shows patterns such

as a curve. Considering that the current study results show asymmetrical structure, it is obvious that the problem of heteroscedasticity has not been observed in the current study.

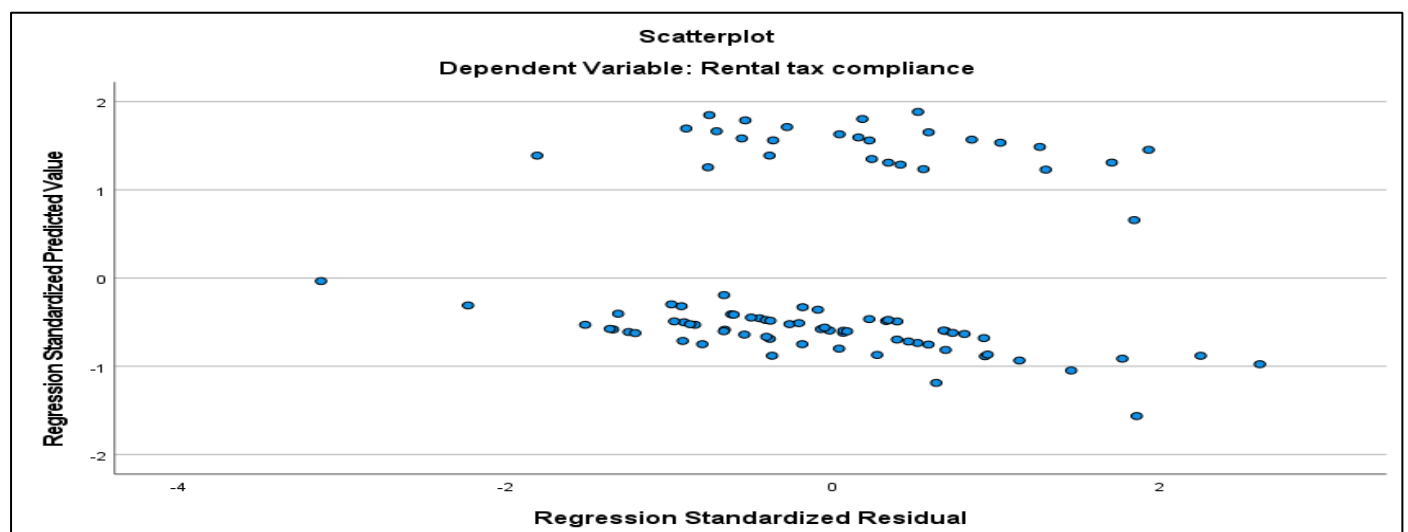


Fig 1 Scatter Plot

➤ *Residuals Normality*

• *Histogram*

Figure 2 shows the results which were obtained from the histogram where the residuals grouped around zero and formed symmetric bell-shaped curve. The conclusion of the results which are presented in the below figure is that residual is normally distributed.

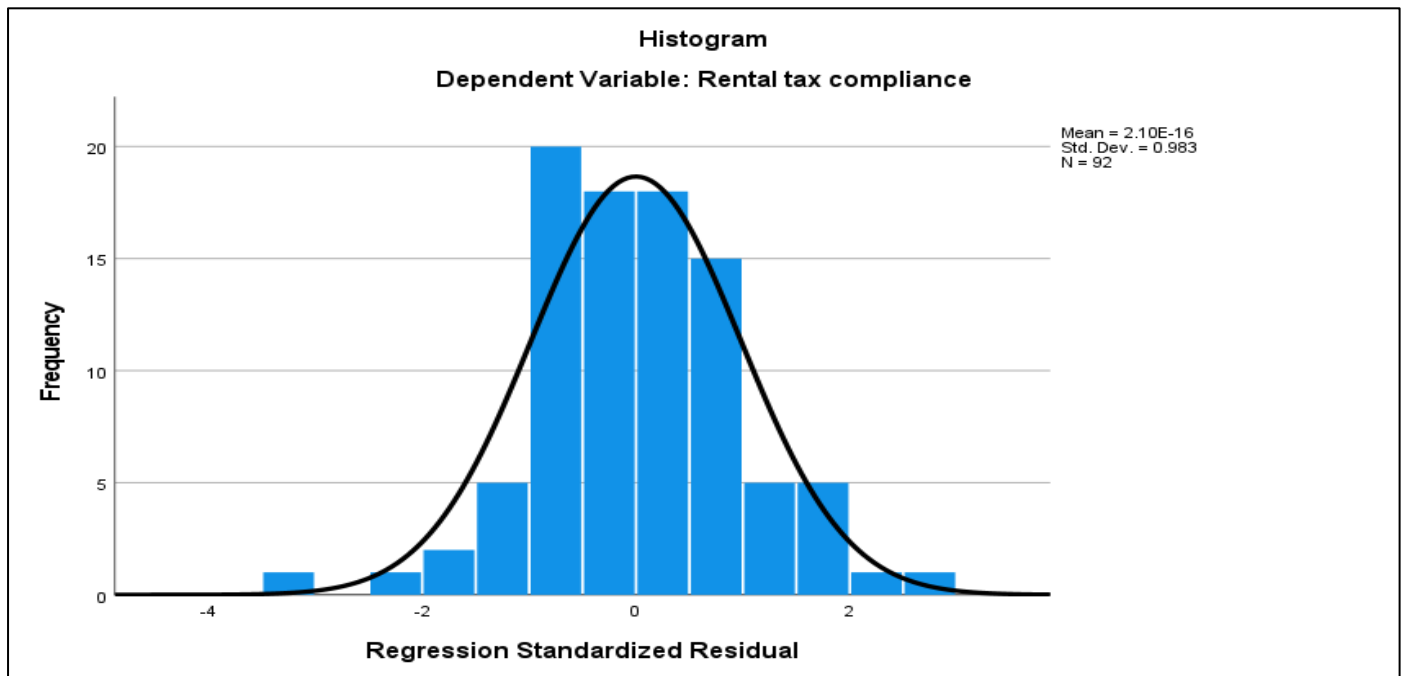


Fig 2 Histogram

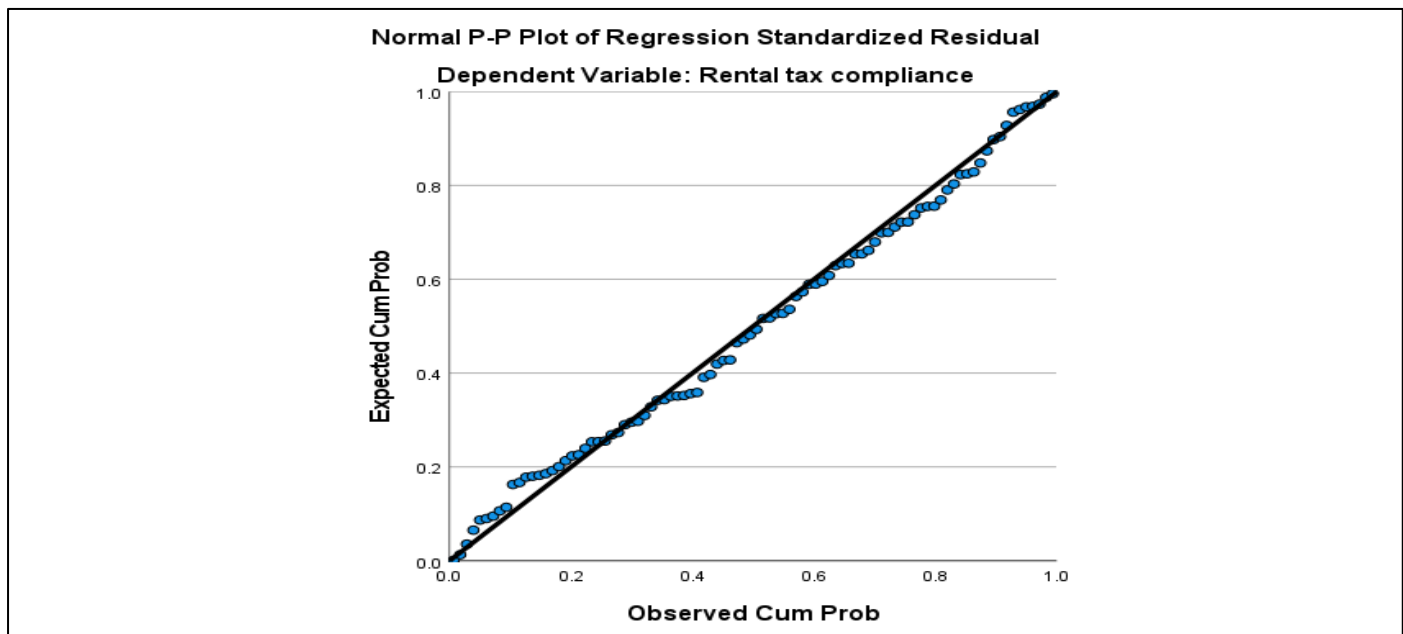


Fig 3 Normal P-P Plot

• *Test for Normality*

Table 5 represents the results of two tests conducted which were Kolmogorov-Smirnova and Shapiro-Wilk. The results which are presented in this table show that Kolmogorov-Smirnova test is 0.089, and for the p-value for the Shapiro-Wilk test is 0.057. Generally, the implication of

a probability value for less than 0.05 is that residual not normally distributed. The p-value in the current study has been revealed to be greater than 0.5 something which implies that it is difficult to reject the null hypothesis of normality at the 0.05 level of significance. Thus, the conclusion which can be drawn from the study is that there is normal distribution of standardized residuals of the regression model.

Table 5 Test for Normality

	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
Standardized Residual	.134	141	.089	.909	141	0.057

Source: Research findings (2023)

C. Regression Coefficient

Finding from Table 6 indicates that all independent variable such as knowledge of taxpayers, tax rate and penalties are statistically significant at 1% and influence the

rental tax compliance in Lindi Region. But only knowledge of taxpayers is positive influence the rental tax compliance in Lindi Region while tax rate and penalties are negative influence the rental tax compliance in Lindi Region.

Table 6 Regression Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.086	.033		2.593	.011
	Knowledge of taxpayers	.172	.070	.159	2.473	.015
	Tax rates	-.570	.075	-.525	-7.573	.000
	Penalties	-.346	.070	-.318	-4.928	.000

a. Dependent Variable: Rental tax compliance

➤ *Effect of Knowledge of Taxpayers on Rental Tax Compliance*

Finding of first objective exposed that, knowledge of taxpayer has positive and significant at 1% ($p_value = 0.015$). Unit increase in knowledge of taxpayer is linked with increase rental tax compliance in Lindi region by 0.172, holding other factors constant. The results conclude knowledge of taxpayer related with increase rental tax compliance in Lindi region. The conclusion drawn is that an increase in knowledge of taxpayer is related with an increase in rental tax compliance in Lindi region by 0.172, holding other factors constant as indicated in Table 6.

➤ *Influence of Penalties on Rental Tax Compliance*

Second objective aimed to find out the influence of penalties on rental tax compliance in Lindi Region. Finding of regression show that, penalties associated with taxpayer has negative and significant at 1% ($p_value = 0.000$). Unit increase in penalties is associated with decrease rental tax compliance in Lindi region by 0.57, holding other factors constant. This can be interpreted as, penalties paid among of tax payer is associated with decrease rental tax compliance in Lindi Region by 57.0%, holding other factors constant. This implies that higher penalties paid tax payer discourage that rental tax compliance in Lindi Region. The results conclude penalties paid among related with decrease rental tax compliance in Lindi region.

➤ *Influence of Tax Rates on Rental Tax Compliance*

In addition, third specific objective that required to find out the influence of tax rates on rental tax compliance in Lindi Region. Finding of regression show that, tax rates associated with taxpayer has negative and significant at 1% ($p_value = 0.000$). Unit increase in tax rates is associated with decrease rental tax compliance in Lindi region by 0.346, holding other factors constant. This can be interpreted as, tax rates for tax payer is associated with decrease rental tax compliance in Lindi Region by 34.6.0%, holding other factors constant. This implies that, higher tax rates discouragerental tax compliance

in Lindi Region. The results conclude tax rates related with decrease rental tax compliance in Lindi region.

V. DISCUSSION OF FINDINGS

➤ *Effect of Knowledge of Taxpayers on Rental Tax Compliance*

Finding of first objective exposed that, knowledge of taxpayer has positive and significant at 1% ($p_value = 0.015$). The conclusion drawn is that an increase in knowledge of taxpayer is related with an increase in rental tax compliance in Lindi region by 0.172, holding other factors constant. Lestari and Wicaksono (2017) revealed that knowledge of tax payers in influential towards tax compliance. Amin (2022) revealed that knowledge of taxpayers on tax is among important factors which influence tax compliance among taxpayers in any country. The findings are in line with those in the study by Wanjiru (2021) who revealed that there was existing positive relationship between education of tax payers and rental income tax compliance. Karoga (2020) revealed that increasing knowledge of tax payers could be an effective approach towards increased rental tax compliance. Furthermore, results are in line with those in the study by Shoo (2020) who revealed that tax knowledge has a positive influence on tax compliance.

➤ *Influence of Tax Rates on Rental Tax Compliance*

Finding of regression show that, tax rates associated with taxpayer has negative and significant at 1% ($p_value = 0.000$). Unit increase in tax rates is associated with decrease rental tax compliance in Lindi region by 0.346, holding other factors constant. This can be interpreted as, tax rates for tax payer is associated with decrease rental tax compliance in Lindi Region by 34.6.0%, holding other factors constant. This implies that, higher tax rates discouragerental tax compliance in Lindi Region. The results conclude tax rates related with decrease rental tax compliance in Lindi region. Chindengwike and Kira (2022) revealed that favorable tax rates motivate taxpayers to voluntarily pay tax. Karoga (2020) revealed that tax rates have positive relationship with

rental tax compliance. The findings are contrary to those in the study by Maru (2019) who revealed that a negative relationship was observed between tax rates and rental tax compliance. The findings further relate to those in the study by Kranja (2016) who revealed that compliance to rental tax among landlords was influenced by factors such as social norms and income level of taxpayers.

➤ *Influence of penalties on Rental Tax Compliance*

Finding of regression show that, penalties associated with taxpayer has negative and significant at 1% ($p_value = 0.000$). Unit increase in penalties is associated with decrease rental tax compliance in Lindi region by 0.57, holding other factors constant. This implies that higher penalties paid tax payer discourage that rental tax compliance in Lindi Region. The results conclude penalties paid among related with decrease rental tax compliance in Lindi region. Ndlovu and Schutte (2022) revealed that tax penalties do encourage small business owners to pay taxes on time. However, business owners might be discouraged to register for taxes if the authorities charge substantial penalties. Zahari and Harizan (2020) revealed that the rate of penalties charged for noncompliance influences tax compliance. The findings are in line with arguments conclusion drawn by the economic deterrence theory. The conclusion drawn by the theory is that compliance to tax among individuals is influenced by tax audit and the penalties or interests. The study by Tiwari (2021) revealed there was low level of rental income tax compliance due to limited costs associated with noncompliance.

VI. CONCLUSION

Basing on the findings of the study, rental tax compliance in Lindi region is affected by knowledge of taxpayers especially limited knowledge on filling tax returns, limited knowledge on tax planning, little knowledge on tax calculation as well as limited knowledge on tax laws. Also, rental tax compliance in the region is affected by tax rates especially unfavorable tax rates imposed by tax authorities, limited exemptions and deductions, limited income earned by taxpayers as well as failure of tax authorities to be fair in deciding tax rates. Furthermore, rental tax compliance is affected by penalties especially ineffective implementation of penalties for inaccurate reporting of rental tax, ineffective implementation of penalties for failure to fill tax returns and limited penalties which are imposed to those who fail to pay the correct amount of tax.

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