

# The Impact Of Taxation On Small Scale Businesses On Performance Of Small Scale Businesses In Namungoona Parish, Kampala Uganda

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**Abstract:** *In order to determine the impact of tax rates on the performance of small scale businesses in Namungoona parish, Kampala Uganda, as well as the impact of tax compliance on the performance of small scale businesses in Namungoona parish, Kampala Uganda, and the influence of tax compliance on the performance of small scale businesses in Namungoona parish, Kampala Uganda, the following objectives were used to guide the study. According to the results, tax incentives and the success of small enterprises in the study area had a positive link. The table reveals that a large percentage of responders obtain 50% tax incentives. Furthermore, 46.6% and 33.3% of survey participant's greatest probability and generally believe that they profit from the tax incentives they receive, while 20% of respondents—the lowest percentage—do not think that they do. In a similar vein, 33.3% and 53.3% of respondents, correspondingly, strongly agree and agree that tax incentives assist them improve their service delivery, whereas 13.3% of respondents disagree. And in reply to recommendations, the tax administration should find a way to assess the tax in small-scale businesses pay their taxes as soon as possible in order to provide them enough time in the business to pay their dues, rather than making an assessment spontaneously. Furthermore, the tax administrators should introduce a system that enables tax payers to pay their tax obligation in installment payments over a time frame they choose in order to lessen the pressure put on them, thereby allowing them to:*

**Keywords:** Taxation and small scale businesses

## Background of the Study

The earliest examples of taxation can be found in Egyptian tomb paintings from the early year 2000 BC, when the pharaohs levied a tax on cooking oil and the tax collectors made sure that no one was substituting non-taxed oil for the oil subject to the tax. Also, the ancient Greeks established an effective tax system where residents were subject to charges including sales taxes, inheritance taxes, land taxes, poll taxes, and charges on imports and exports in order to pay for wartime expenses ([www.taxworld.org](http://www.taxworld.org))

The origins of taxes in Uganda may be traced to the first British colonial authorities, who required citizens to perform obligatory public works including building roads, administrative buildings, and schools, among other tasks.

In the early 1900s, the hut tax marked the beginning of formal taxes. On the other hand, the first common tariff, which pertained to goods entering Uganda through the port of Mombasa, Kenya, included a 5% import tax rate. (Jamal, 1978) Uganda's tax system has gradually developed over time, with the East African Community (EAC) handling income tax and customs duty through various ministries until the EAC's dissolution. This led to the transfer of tax administration to the ministry of finance, which was then transferred in 1991 via an Act of Parliament to Uganda Revenue Authority. The East African Community Customs Management Act 2004 was later approved by the EAC, which was re-established in 1999, to manage EA customs, which involved operational, administrative, and legal aspects.

In order to foster economic growth and development, World Bank initiatives have also had an impact on Uganda's taxation system (World Bank 2007). The government of Uganda has incorporated a number of tax policies to support the development of small scale businesses, which include harmonizing tax rates and creating new tax incentives. The governments avoid double taxation policy, however, only focuses on the legal requirements surrounding the administration of the tax regime rather than generating strategies to support the performance of SSBS in Uganda (Ddumba Sentamu, 2004).

The ability to pay hypothesis of taxation, as out by Swiss philosopher Jean-Claude (1712-1778). The ability to pay theory of taxation, advocated by Jones et al. (2011), holds that taxes should be imposed on people or companies in relation to one's income or ability to pay. This theory gave rise to a progressive tax system, in which the tax rates rise as one's taxable income increases. The role of taxation and the performance of small scale businesses in Uganda theoretically represent this theory. This theory, which is particularly popular in industrial economics, calls for an equitable taxation system, according to which people or businesses with higher incomes should pay more income taxes than those with low earners.

## Problem statement

According to a 2015 research by the United Nations Institute for Social Development, taxes are a major barrier to small firms' success. Tax rates are a significant component that impacts the success of the SSBS, it was further said. Professor Paul Lakuma reports in 2019 that tax laws and rates have typically had an impact on the financial and non-financial performance of SSBS in

Uganda. He also emphasized that the Ugandan government adopted a tax strategy to support and promote the performance of the firms, focusing on standardizing tax rates and providing new tax incentives, as part of its efforts to promote SSBs.

In Uganda, taxes have an effect on the economy and businesses in that they generate revenue for the government, which is then used to subsidize companies to cut their operating costs and give them incentives. (National Panel Study of Uganda, 2015–16) M. (Almunia, 2017) further added that taxes shield local companies from foreign competition by raising the cost of imports and discouraging dumping, hence defending the local companies and promoting performance enhancement.

Taxation continues to be a significant barrier to SSBs' growth since it constantly affects their performance, despite the government's efforts to improve their growth and performance (FSD Uganda, 2015). Also, the majority of SSBs in Uganda don't last past their fifth year of operation, which is poor performance.

The deficiencies in performance of these businesses is associated with the poor tax policies, weak tax administration, high tax rates which affects the ability of these enterprises to mobilise the required financial resources. (Doreen Musimenta, 2020). This therefore prompted the researcher to examine the effect of taxation on the performance of SSBs I Uganda in order to establish solutions to the existing problem.

### **Objectives of the Study**

1. To establish the influence of tax rates on the performance of Small scale businesses in Namungoona parish, Kampala Uganda.
2. To determine the impact of tax compliance on the performance of small scale businesses in Namungoona parish, Kampala Uganda.
3. To determine the influence of tax incentives on the performance of Small scale businesses in Namungoona parish, Kampala Uganda

### **Research Questions**

The research questions below were answered namely:

1. How does tax compliance influence the performance of small scale businesses in Namungoona parish, Kampala Uganda?
2. How do tax rates influence the performance of Small scale businesses in Namungoona parish, Kampala Uganda?
3. What is the effect of tax incentives on the performance of Small scale businesses in Namungoona parish, Kampala Uganda?

### **Methodology**

#### **Research design**

A research design is a plan for carrying out the study that specifies the steps to take in order to collect the data required to frame and address the research concerns (Cooper and Schindler, 2003). The researcher will use a descriptive design to look into "the impact of taxation on the performance of small scale business in Uganda." The systematic method of obtaining descriptions of current phenomena in order to characterize or explain what is occurring is known as the descriptive research design (Ololube, 2009).

The study should use a descriptive research approach since it focuses on persons and their characteristics, which allows the investigator to comprehend and analyze how taxes affect SSBs' performance.

This was achieved using a survey questionnaire, observation schedule, and document analysis.

This study was both analytical and explanatory in nature and it basically analyses taxation and performance of small scale business. It was qualitative and quantitative.

#### **Sample size**

The samples are to be 50 shops out of the 200 shops which is the research population selected to represent the small scale business around the Namungoona parish.

#### **Sampling techniques**

Both probability and non-probability sampling strategies were used by the researcher. The probability sampling approach, which involves choosing a sample in a way that gives every element in the population the equal chances of being chosen, was utilized because the research was focused on the complete small scale population. Also, the straightforward random sampling method was applied, which gives each component of the population a proportionate chance of being represented in the sample.

The objects in the population do not have a clearly defined likelihood of being chosen in the non-probability approach.

The researcher employed three sampling techniques for carrying out the research. This included, quota sampling, multi- stage cluster sampling and purposive judgmental sampling in data collection.

#### **Quota sampling**

this sampling method shall address the issues of repetitiveness where the matrix describing the characteristics of the largest population was used to determine what proportion of the

population is male and female and for each sex, what proportion falls into the various educational levels

### **Multi-stage sampling**

this sampling technique shall involve two basic steps; listing and sampling of the study population; the list of the primary sampling units was comprised of seven shop owners, six small scale business owner, four shop keeper and three workers within the shop, this sample of those units was selected and then listed.

### **Purposive sampling**

In this sampling technique, the researcher sample the population basing on the researcher's own knowledge of the population, its elements and the nature of the research designed, especially in the initial design with the questionnaires wishes to select the particular respondents to test the broad applicability of the research questions designed.

### **Data Collection Methods**

The researcher intends to get information from primary and secondary data sources this include literature on taxation and small scale business in journal, text books, and newspapers. Magazine, data on unpublished research report articles and the internet using the following methods;

#### **Questionnaire survey method**

The questionnaire survey approach utilizes a set of questions to gather data from a sizable population for a particular study (Amin, 2005). Because to its benefits, including standardization (since the same wording is used each time it is administered) and secrecy (via the use of a coding system), the questionnaire is an efficient technique of data collecting. As a result, it may tackle uncomfortable, immoral, or unlawful subjects. Because they are directly involved in the operations of SSBs, this will be utilized to gather data from middle level employees and lower level personnel within the small scale population.

#### **Interview method**

An interview is a way to collect information that entails asking respondents one-on-one or in a group (Chaleunvong, 2009). Throughout the interview, the answers to the questions must be noted down and recorded on tape. To gather material that would be pertinent to reach a logical conclusion on which to base his viewpoint, the researcher conducted interviews with the sampled individuals, such as store owners or owners of small enterprises.

Key informants, such as proprietors and business owners who were specifically chosen because of the knowledge they contain, were subjected to in-depth interviews in order to collect data from them. The interviews are structured comprising a set of issues on tax compliance, tax rates and tax incentives.

The researcher tried to create a conducive environment for interview by building a rapport through explanation of the purpose of the study and assurance. The researcher preferred these data collection methods since he hoped that it was to give him room to make clarification on some of the questions through probing for easy understanding and ensured validity and reliability of data.

#### **Observation method**

in this method, the researcher used the eye to observe what actually happens on the ground and to record, more so, the researcher is to observe the activities of the con-respondents, selling and buying activities of shops and how they carry out their business activities. This was done using observation technique such as natural observation.

### **Data collection instruments**

#### **Questionnaires**

Self-administered questionnaires are to be employed to gather data from the study elements in a structured manner. The questionnaires with one open ended question per section are designed for SSB employees and owners to give additional or express their minds while the rest are close ended aimed at testing perception of the respondents.

#### **Interview guide**

The interview guide involves unstructured and general open ended questions that was allowed probing for in-depth information from participants. The guide was enabled the gathering of facts from the SSB proprietors, and other top management officers in these businesses since these people have information concerning taxation policies and the performance of their businesses.

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**RESULTS**

**Response rate**

**Table 1: Response rate**

Research instrument	Targeted number	Actually conducted	Percentage%
Questionnaires	100	90	90
Interviews	100	60	60
Total	200	150	75

Source; primary data, 2022

Table 3 shows that 90 completed surveys were returned out of the 100 that were distributed, for a 90% response rate. Moreover, only 60 of the 100 planned interviews were actually done, yielding a 60% response rate as a percentage. 75% of respondents responded in total. This response rate was higher than the advised response rate of 67%. (Amin, 2005; Mugenda & Mugenda, 1999). This shows that the researcher was successful in gathering enough information for a thorough report.

**Background characteristics of respondents**

This includes the age, gender, education level and marital status of the respondents and the findings are given below.

**Age of respondents**

**Figure 1; findings on the age of respondents**

Source; primary data, 2022

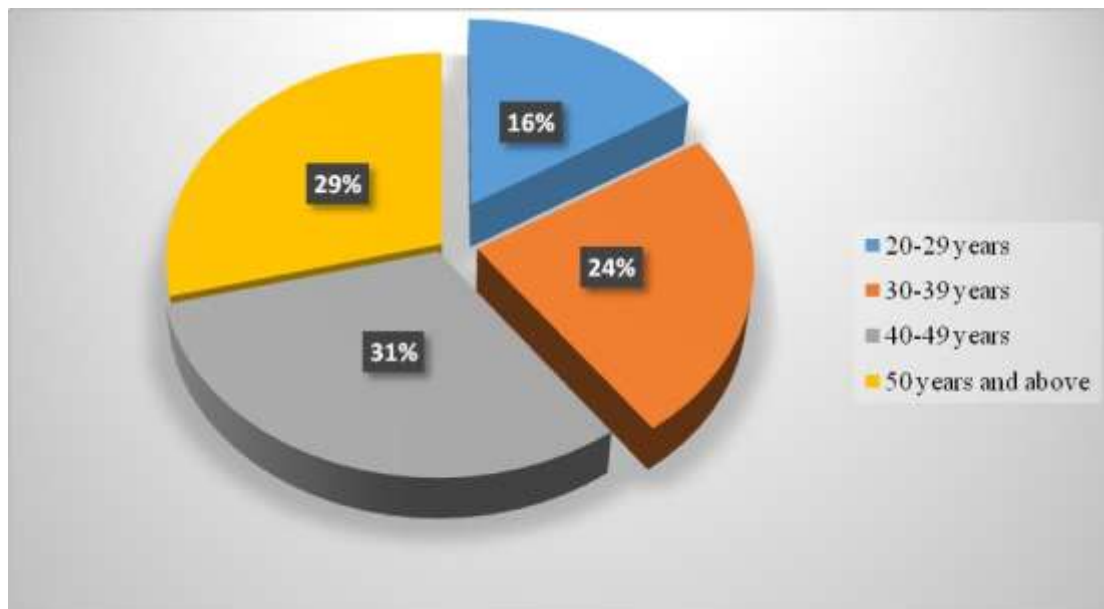


Figure 1 above indicates that a bigger proportion of respondents (31%) were aged between 40-49 years. These were followed by respondents 50 years and above with (29%) while those aged 30- 39 years were 24% and lastly those aged 20–29 years constituted 16%. The above statistics indicate that all respondents were mature and able to provide reliable data.

**Sex of respondents**

The sex of the respondents was assessed which enabled the researcher to have proportionate representation of both the females and males.

**Table 1; age of respondents**

Gender	Frequency	Percentage%
Male	100	66.6
Female	50	33.3
Total	150	100

Source; primary data, 2022

Table 1 above indicates that a bigger percentage of respondents that is to say 66.6% were males while the females constituted 33.3% of the total responses. This means that the males dominate the SME sector and the findings were obtained from gender balanced respondents with representation from both the males and females.

#### Level of education of respondents

The respondents were asked about their highest level of education that is those with certificates, diplomas, degrees and other forms of education indicators. The results were as follows;

**Table 2; level of education of respondents**

Level of education	frequency	Percentage%
None	10	6.6
Certificate	60	40
Diploma	40	26.6
Degree	20	13.3
Others	20	13.3
Total	150	100

Source; primary data, 2022

According to the abovementioned table, 6.6% of respondents had no formal education, whereas 40% of respondents had certificates, and there were also a small number of respondents who had graduated with diplomas, or 26.6% of respondents. While the remaining 13.3% of respondents had different levels of education, 13.3% of them had bachelor's degrees. This means the majority of respondents were literate, which enabled them to understand and assimilate the information sought in the questionnaires and interviews.

#### Findings on the small scale businesses

The respondents were asked about the performance of their businesses in terms of their nature, period of existence, stock levels, sales, amount of taxes paid, awareness about taxes and assessment and their profit range.

The results were as follows;

#### Nature of the business

Respondents were inquired about the nature of the businesses they conduct and the products that they deal in. a variety of businesses were identified which included trade, service and manufacturing businesses as explained below

**Table 3: Nature of the business**

Nature of business	Frequency	Percentage%
Trade	75	50
Service	55	36.6
Manufacturing	20	13.3
Total	150	100

Source; primary data, 2022

According to Table 3, the majority of the SMEs under study were involved in trade, which accounted for (freq. 75, 50%) of all replies, compared to (freq. 55, 36.6%) of provider firms and (freq. 20, 13.3%) of industrial production businesses. This suggests that the study had a good representation amongst SMEs and so produced accurate results.

**Duration of the business**

Respondents were asked to mention for how long they had been in business so as to establish a certain level of understanding of the operations of the business environment around the area.

Below was the response;

**Table 4; duration of the business**

period	frequency	Percentage%
Less than a year	35	23.3
1-4 years	80	53.3
5-10 years	25	16.6
Over 10 years	10	6.6
total	150	100

Source; primary data, 2022

The table above shows that most of the respondents have been in business for a period between 1-4 years and less than a year which indicates that the taxation system affects the businesses hence hindering them from lasting longer.

**Capital employed**

This aspect was investigated to determine the capital held by these businesses hence establishing their sizes. The following were the results;

**Table 5; capital employed**

capital	frequency	Percentage%
Less than 0,5million	20	13.3
0.5-0.9million	30	20
1m-4milliom	60	40
5m-9million	30	20
10million and above	10	6.6
total	150	100

Source; primary data, 2022

According to table 5 above, the largest number of respondent’s employ capital of between 1million and 4millions while the least respondents of 6.6% employ capital beyond 10 million in their businesses. Those that employ below 500,000 shillings occupy q3.3% of the respondents while those employing between 500,000 to 900,000 are only 20% of the respondents. This implies that most of the businesses are very small scale due to the low level of capital that they employ.

**Average amount of tax paid per annum**

Research was done by asking the respondents about how much tax they pay annually to determine the effect the taxes have on the performance of the businesses. The table below illustrates the response.

**Table 6; average annual tax paid**

Tax amount	frequency	Percentage%
Below 100,000/=	0	0
100,000-190,000/=	25	16.6
200,000-500,000/=	90	60
600,000-900,000/=	30	20
1million and above	15	10
total	150	100

Source; primary data, 2022

According to the above table, among the businesses sampled, there is no business that pays below 100,000 shillings of annual average tax and the majority pay between 200,000 to 500,000 shillings of tax annually accounting for 60% of the respondents. By implication, basing on their working capital, the small businesses pay more money in taxes than necessary.

**Awareness of tax payers**

Respondents were asked whether or not they were aware of their tax obligations and policies, and whether the business has ever been assessed for tax purposes. The following results were obtained;

Table7; awareness of tax payers

Response	frequency	Percentage%
Yes	95	63.3
No	55	36.6
Total	150	100

Source; primary data, 2022

According to the table above, 63.3% of the respondents agreed that they were aware of the taxes they ought to pay while the remaining 36.6% were not aware of the taxes they are supposed to pay. This shows that there is still a huge percentage that is not aware of their tax obligation which affects tax compliance negatively.

**Tax assessment**

Respondents were asked if they have ever been assessed for tax purposes and the table below shows the results

**Table 8; tax assessment occurrence**

Response	frequency	Percentage%
Strongly agree	30	20
Agree	45	30
Uncertain	20	13.3
Disagree	30	20
Strongly disagree	25	16.6
Total	150	100

Source; primary data, 2022

The table above shows that 20% of the respondents strongly agree that their businesses have been assessed for tax purposes while 30% of the respondents also agree to the assessment. This therefore means that most of the respondents agree that they have been assessed but also the number of those who do not agree is similarly large which necessitates more energy into tax assessment.

**Range of profits**

Respondents were asked about the profits they earn per annum and the response was as follows;

Table 9; Range of profits

Profits per annum	frequency	Percentage%
Below 5millions	15	10
6-9millions	70	46.6
10-15millions	40	26.6
16-19millions	20	13.3
20 Millions and above	5	3.3
Total	150	100

Source; primary data, 2022

From the table above, it is evident that very few people earn above 20million shillings of profit annually and most of them that is to say 46.6% earn between 6millions to 9millions per annum while the other size of 26.6% earn between 10 to 15millions a year. This means that most of the business owners earn very little profits as compared to the taxes they pay.

**Findings on the impact of taxation on performance of small scale businesses**



The researcher examined the impact that taxation has on small scale businesses in Namungoona parish guided by the research hypothesis or questions and the factors that affect them as stated in the conceptual framework in chapter one. The findings are indicated on the subsequent table below;

### Relationship between tax rates and performance of small scale businesses

Table 10; relationship between tax rates and performance of SSBs

Descriptive statistics	Response	Frequency	Percentage (%)
Are tax rates fair?	Strongly agree	10	6.6
	Agree	20	13.3
	Disagree	70	46.6
	Strongly disagree	50	33.3
	<b>total</b>	<b>150</b>	<b>100</b>
Are tax rates effective?	Strongly agree	5	3.3
	Agree	10	6.6
	Disagree	80	53.3
	Strongly disagree	55	36.6
	<b>total</b>	<b>150</b>	<b>100</b>
Do tax rates affect your Rate Of returns?	Strongly agree	50	33.3
	Agree	65	43.3
	Disagree	23	15.3
	Strongly disagree	12	8
<b>total</b>	<b>150</b>	<b>100</b>	

Source; primary data, 2022

According to the table above, it is evident that tax rates have a strong impact on the performance of small scale businesses in the research area in that the majority of the respondents agree and strongly agree that the rates affect their rate of returns on investment. Similarly, 46.6% and 33.3% which is the majority of the respondents disagree with the fairness of the tax rates and their effectiveness. In this regard, 53.3% and 36.6% strongly disagree and disagree on the question of effectiveness of the tax rates.

### Relationship between tax incentives and performance of small scale businesses in Namungoona parish

Table 11; Relationship between tax incentives and performance of small scale businesses

Descriptive statistics	response	frequency	Percentage (%)
Do you receive tax Incentives?	Strongly agree	75	50
	Agree	45	30
	Disagree	20	13.3
	Strongly disagree	10	6.6
	<b>total</b>	<b>150</b>	<b>100</b>
Do you benefit from tax Incentives?	Strongly agree	70	46.6
	Agree	50	33.3
	Disagree	15	10
	Strongly disagree	15	10
	<b>Total</b>	<b>150</b>	<b>100</b>
Do tax incentives Improve on your Service delivery?	Strongly agree	50	33.3
	Agree	80	53.3
	Disagree	15	10
	Strongly disagree	5	3.3
	<b>Total</b>	<b>150</b>	<b>100</b>

Source; primary data, 2022



The preceding table illustrates a favourable correlation between tax incentives and the results of small firms in the study area. The table reveals that 50% and 30% of the respondents, respectively, strongly agree and agree that they receive tax incentives. Additionally, 46.6% and 33.3% of respondents—the highest probabilities and usually believe that they profit from the tax incentives they receive, while 20% of respondents—the lowest percentage—do not think that they do. In a similar vein, 33.3% and 53.3% of respondents, correspondingly, strongly agree and agree that tax incentives assist them improve their service delivery, whereas 13.3% of respondents disagree.

**Relationship between tax compliance and performance of small scale businesses in Namungoona parish**

Table 12; the relationship between tax compliance and the performance of small scale businesses in Namungoona parish

Descriptive statistics	Response	frequency	Percentage (%)
Does the government	Strongly agree	90	60
Assist you to comply	Agree	50	36.6
With tax	Disagree	5	3.3
	Strongly disagree	5	3.3
	<b>Total</b>	<b>150</b>	<b>100</b>
Does tax increase your	Strongly agree	55	36.6
Profit margin?	Agree	45	30
	Disagree	25	16.6
	Strongly disagree	25	16.6
	<b>Total</b>	<b>150</b>	<b>100</b>

Source; primary data, 2022

The table shows that tax compliance has a positive impact on the performance of small scale businesses in Namungoona parish. The table shows that majority of the respondents that is to say 60% and 36.6% strongly agree and agree that the government extends assistance to help them comply with their tax obligations while those who do not agree to this are only 6.6 in total. The respondents also in large numbers agree that tax compliance helps to increase their profit margin and those account for 66.65 of the respondents in total while those that disagree add up to 33.2%

**Conclusions**

This sub-unit shows the conclusions centred on each of the research objectives, as drawn from the study findings.

**Tax compliance and the performance of SMEs**

The results of the study led to the conclusion that a simpler tax system, tax planning, functional expertise, and the interpretation of tax rules and regulations all play a critical role in enhancing the quality of SMEs. This indicates that enhancing the tax system through a simpler tax system can aid SME tax payers in completing their tax liabilities and so lessen the cost of tax compliance on SMEs. Hence, improving the performance of SMEs requires a streamlined tax administration plan.

**Tax rates and the performance of SMEs**

Based on the data, the researcher came to the conclusion that fair tax rates, clear tax rates, and the proper amount of tax rates are important to the growth and performance of SMEs. This suggests that in order to improve the performance of SMEs in Uganda, it is necessary to create an effective tax rate by lowering tax rates and giving tax relief to small and medium-sized businesses. Doing so will lower the operating costs of these companies.

**Tax incentives and the performance of SMEs**

According to the study's findings, the performance of SMEs is affected by tax incentives such as investment deductions and allowances, tax holidays, and specific tax regimes for small and medium-sized firms. This suggests that tax incentives are essential in lowering the operational expenses of paying taxes for SMEs by lessening the burden of tax compliance placed on the SMEs. Hence, increasing the tax incentives is necessary to promote the growth and expansion of SMEs in Uganda in order to stimulate their performance.

**Recommendations**

The researcher made the following recommendations as a way of reducing the burden of taxes on small scale businesses as well as enabling them to benefit from the taxation system by enhancing performance.

Instead of making an assessment on the spot, the tax administration should figure out a means to assess the tax so that small businesses pay their taxes as early as possible to give them enough time to run their enterprises and meet their obligations.

To lessen the pressure placed on them and enable seamless business operations, the tax administrators should implement a plan that enables tax payers to pay their tax liability in instalments over a specified period of time.

To boost compliance and stop fraud and tax avoidance, the Uganda Revenue Authority should go out to the business community and inform them about the various tax rates and payment options as well as the advantages of paying taxes.

The URA should work on improving the methods of collecting taxes for example adopting closure of business premises on default only as a last resort after all the other methods of demanding have refused to work.

To increase on tax payer compliance, the Tax Law should be made simple by using simple words and if possible translating it into local languages so as to reach and capture the informal sector and illiterate thus enabling them to understand the law and adhere to it.

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