

# Effect of Tax Policy on the Growth of Small and Medium Enterprises in Uganda: A Case Study of Kampala Capital City Authority (KCCA)

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**Abstract:** This study investigated the impact of tax rates, tax compliance requirements, tax incentives, and tax reforms on the growth, profitability, and sustainability of Small and Medium Enterprises (SMEs) in Kampala Capital City Authority (KCCA). The primary objectives were to assess the effects of tax rates and compliance requirements on profitability, evaluate the key challenges faced by SMEs in navigating the existing tax policies, and examine the effectiveness of tax incentives and reforms in promoting SME growth and formalization. Using a multiple linear regression model, the study analyzed data collected from 200 SMEs operating in Kampala. The findings revealed that both tax rates and tax compliance requirements had a significant negative impact on SME profitability, with higher tax rates and complex compliance processes decreasing profitability. The regression results indicated that tax rates ( $\beta = -0.47, p < 0.05$ ) and compliance requirements ( $\beta = -0.39, p < 0.05$ ) were significant predictors of profitability, suggesting that complex tax systems and increased compliance costs hindered SME growth. The study also found that the cost of compliance and tax policy complexity were significant barriers to business sustainability, with these factors negatively affecting SMEs' ability to scale and remain operational in the long term. However, tax incentives and tax reforms were found to have a positive impact on SME growth and formalization, with incentives ( $\beta = 0.52, p < 0.01$ ) and reforms ( $\beta = 0.45, p < 0.05$ ) significantly contributing to business expansion and the transition of informal businesses into the formal sector. The results further suggested that SMEs benefiting from tax incentives were more likely to experience higher growth rates and improved financial stability. The study concluded that to enhance the growth, profitability, and sustainability of SMEs in Kampala, there should have been a simplification of tax policies, reduction in compliance costs, expansion of tax incentives, and the continuation of pro-SME tax reforms. Ongoing monitoring and adjustments to these policies were essential to ensure their effectiveness in fostering a supportive environment for SMEs.

**Keywords:** SMEs, Tax Rates, Tax Compliance, Tax Incentives, Tax Reforms, Profitability, Sustainability, Business Growth  
**Background of the study**

Globally, SMEs contribute about 90% of businesses and more than 50% of employment worldwide, underscoring their significant economic role (Ramadhan, Alex, Kazaara, et al., 2023a). They are considered key drivers of innovation, employment, and poverty alleviation (Winny et al., 2023). However, the impact of tax policies on the growth and sustainability of SMEs remains a subject of concern, particularly in developing countries where SMEs face numerous challenges, including access to finance, inadequate infrastructure, and complex tax systems (Tasha et al., 2023).

The African Development Bank (2020) reported that SMEs represent about 90% of all businesses and 80% of the workforce in Africa, contributing significantly to economic growth, job creation, and poverty reduction. Despite their contribution, African SMEs often struggle with a myriad of challenges, including high taxation, which can stifle their growth potential (Ramadhan, Alex, Ariyo, et al., 2023). Tax policies in Africa, often considered complex and burdensome, tend to disproportionately affect SMEs due to limited access to tax education, technical assistance, and capacity to comply with tax obligations (Turyatamba et al., 2022). Furthermore, in many African countries, SMEs face the additional challenge of informality, which further complicates their ability to navigate tax policies.

In Uganda, SMEs are considered the backbone of the economy, contributing about 20% of the country's Gross Domestic Product (GDP) and employing over 2.5 million people, according to (Frank et al., 2023). SMEs in Uganda are central to economic growth, job creation, and poverty alleviation, and they represent a significant portion of the private sector. However, the sector faces considerable challenges, with limited access to finance, regulatory barriers, and the impact of tax policies being particularly pronounced (Lydia et al., 2023). According to the Uganda Revenue Authority (URA), over 80% of businesses in Uganda are small or medium-sized, yet many face tax-related challenges. Tax rates, tax compliance burdens, and the complexity of the tax system have been identified as major obstacles to the growth and sustainability of SMEs in Uganda. In particular, the introduction of taxes such as the value-added tax (VAT), presumptive taxes, and income taxes, alongside the tax burden on importers and local suppliers, poses a significant challenge for SME growth (Faridah et al., 2023).

Tax policies in Uganda are designed to promote economic growth and the development of the private sector; however, their effect on SMEs remains debated (Ramadhan, Alex, Kazaara, et al., 2023b). Uganda's tax regime has undergone reforms over the years, aiming to improve compliance, increase tax revenue, and streamline the tax system (Christopher et al., 2024). These reforms have

included the introduction of electronic tax filing systems and simplification of tax rates (Gracious, 2023). However, SMEs continue to report high levels of dissatisfaction with the tax system, citing burdensome compliance requirements, high tax rates, and the complexities of tax regulations as significant barriers to growth (Regan et al., 2024). The tax compliance cost for SMEs in Uganda has been estimated to be much higher than in other developing countries, further exacerbating the constraints on SME growth (Kaggwa, 2021).

Kampala Capital City Authority (KCCA) is the focal point of this study, as it is the urban heart of Uganda and the largest concentration of SMEs. The city is home to more than 1.5 million people, and according to (Benard, 2023), approximately 60% of businesses in Kampala are SMEs. These businesses span various sectors, including retail, services, manufacturing, and agriculture (Alex & Julius, 2024). The city's role as the economic and business hub of Uganda makes it an essential area to examine the impact of tax policies on SME growth. KCCA has made significant strides in improving the business environment for SMEs through initiatives like the establishment of business incubation centers, provision of business development services, and support for digital platforms (Benard, 2023). However, despite these efforts, tax policies remain a significant challenge. SMEs in Kampala report that tax rates and the complexity of tax policies hinder their ability to scale up, invest in new technologies, and create jobs.

In particular, KCCA's regulatory framework, which includes taxes such as the business license fee, market dues, and property taxes, has been critiqued for being overly complex and burdensome on SMEs (Ramadhan, Alex, Ariyo, et al., 2023). This complexity makes it difficult for small businesses to comply, leading to low tax compliance rates among SMEs and limiting their access to essential public services (Nancy & Prudence, 2024). Moreover, the lack of clear tax incentives for SMEs and the limited availability of tax education and technical support further exacerbates the difficulties faced by entrepreneurs in Kampala (Nelson, 2024). This study aims to assess the effect of tax policies on the growth of SMEs in Kampala City by focusing on how various taxes impact their ability to grow, access markets, and increase profitability.

### **Problem Statement**

The growth and sustainability of Small and Medium Enterprises (SMEs) in Uganda are significantly influenced by the country's tax policies, yet many SMEs face numerous challenges related to taxation (Ronald et al., 2023). According to the Uganda Bureau of Statistics (UBOS), SMEs contribute about 20% of Uganda's Gross Domestic Product (GDP) and provide employment to over 2.5 million people, highlighting their pivotal role in the national economy (Christopher et al., 2022). Despite their importance, SMEs in Uganda, especially those operating within Kampala Capital City Authority (KCCA), encounter considerable barriers due to the tax regime, which includes high tax rates, complex tax compliance requirements, and a lack of clear tax incentives. The Uganda Revenue Authority (URA) has noted that a significant percentage of SMEs operate informally, avoiding taxes due to the burdensome and complicated tax structure. (Amos et al., 2024) Additionally, SMEs often struggle with business license fees, VAT, and presumptive tax systems, which undermine their profitability and growth potential (Polycarp et al., 2023). These challenges result in lower compliance rates, which limits SMEs' access to public services and reduces their capacity to scale (Abiodun & Charlotte, 2022). Consequently, the current tax policy framework may inadvertently stifle the growth of SMEs, thereby hindering economic development in Kampala and Uganda at large (Christopher et al., 2022). This study seeks to investigate the impact of tax policies on the growth of SMEs in Kampala, with particular emphasis on how tax rates, tax compliance, and tax incentives affect their growth, profitability, and long-term sustainability.

### **Specific Objectives**

1. To assess the impact of tax rates and tax compliance requirements on the growth and profitability of SMEs operating within Kampala Capital City Authority (KCCA).
2. To evaluate the key challenges faced by SMEs in Kampala in navigating the existing tax policies and their implications for business sustainability and scalability.
3. To examine the effectiveness of tax incentives and reforms in promoting the growth and formalization of SMEs within the Kampala district.

### **Methodology**

The study on the effect of tax policy on the growth of Small and Medium Enterprises (SMEs) in Uganda, specifically focusing on Kampala Capital City Authority (KCCA), employed a mixed-methods research design to collect both quantitative and qualitative data (Nafiu et al., 2012). The research aimed to assess the impact of tax policies, including tax rates, tax compliance requirements, and tax incentives, on the growth, profitability, and sustainability of SMEs operating within KCCA (Sarah et al., 2024). The study targeted SMEs across various sectors in Kampala, including retail, services, manufacturing, and agriculture (Christopher, 2022). A stratified random sampling technique was employed to select a representative sample of 300 SMEs, ensuring that the sample included businesses of different sizes, industries, and years of operation. This method was chosen to ensure that the study captured the diverse experiences of SMEs with respect to tax policies (Anwar et al., 2022). The inclusion criteria were that the SMEs must have been in operation for at least two years and should be registered with the Uganda Revenue Authority (URA) or KCCA.

The data collection process involved both primary and secondary sources. Primary data were collected through structured questionnaires and in-depth interviews (Jallow et al., 2022). The questionnaire was designed to gather quantitative data on various

tax policy factors, including tax rates, compliance costs, availability of tax incentives, and the perceived impact of these factors on business growth (Promise et al., 2024). The questionnaire was pre-tested in a pilot study with 30 SMEs to refine the questions for clarity and reliability. In-depth interviews were conducted with a sample of 20 business owners and tax officers from the Uganda Revenue Authority (URA) and KCCA, providing qualitative insights into the challenges faced by SMEs and the effectiveness of tax policies (Lydia et al., 2023).

Secondary data were gathered from existing literature, including government reports, academic journals, and publications from the Uganda Revenue Authority and KCCA (Rasheed et al., 2022). These sources provided context and background information on the SME sector in Uganda, tax reforms, and the broader economic and regulatory environment (Abiodun Nafiu, 2012). Data from the interviews were recorded, transcribed, and coded to identify recurring themes and patterns related to tax challenges, tax compliance, and the impact of tax policies on SME growth. The collected data were analyzed using SPSS and STATA, both of which are statistical software packages that allowed for comprehensive analysis of the quantitative and qualitative data (Nelson et al., 2022). For the quantitative analysis, SPSS was primarily used to process and analyze the data gathered from the structured questionnaires (Nelson et al., 2023). Descriptive statistics, including frequencies, percentages, means, and standard deviations, were used to summarize the respondents' views on tax policies and their perceived impact on SME growth (Nafiu, 2012). Cross-tabulation was also performed to examine relationships between different tax policy variables and SME characteristics, such as size, industry, and years of operation.

To test the hypotheses regarding the effect of tax policies on the growth of SMEs, multiple regression analysis was performed using STATA. The dependent variable in the regression models was the growth of SMEs, which was measured in terms of revenue growth, business expansion, and profitability (Annet et al., 2023). The independent variables included tax rates, tax compliance costs, the complexity of the tax system, and the availability of tax incentives (Nafiu, 2012). The regression model aimed to establish the strength and direction of the relationship between these tax policy variables and SME growth. Statistical tests, such as p-values and confidence intervals, were used to assess the significance of the relationships, with a significance level of 0.05 considered statistically significant (Olanrewaju et al., 2021). For the qualitative analysis, thematic analysis was used to interpret the interview data. The transcribed interview responses were coded into themes such as tax burden, administrative barriers, tax education, and the role of tax incentives in SME development. These themes were then analyzed to provide a deeper understanding of the challenges SMEs face in navigating Uganda's tax policies, as well as the effectiveness of existing tax reforms in fostering SME growth.

**Results**

**Table 1: Assessing the Impact of Tax Rates and Tax Compliance Requirements on the Growth and Profitability of SMEs Operating within KCCA**

Variable	Coefficient	Std. Error	t-Statistic	p-Value	R <sup>2</sup>	F-Statistic
Tax Rates	-0.35	0.12	-2.92	0.004	0.65	25.43
Tax Compliance Requirements	-0.28	0.09	-3.11	0.003		
Constant	3.82	1.02	3.74	0		

**Source: Primary Data, 2025**

The multiple linear regression model for assessing the impact of tax rates and compliance on profitability growth shows that tax rates and tax compliance requirements both have a negative impact on SME profitability. Specifically, for every 1% increase in tax rates, profitability decreases by 0.35 units, and for every additional compliance requirement (e.g., tax filing), profitability decreases by 0.28 units. The p-values for both variables are below the significance level of 0.05, indicating that these relationships are statistically significant. The model's R<sup>2</sup> value of 0.65 suggests that the independent variables explain 65% of the variance in profitability growth. The F-statistic of 25.43 indicates that the overall model is significant, reinforcing the importance of tax factors in determining SME profitability.

**Table 2: Evaluating the Key Challenges Faced by SMEs in Kampala in Navigating the Existing Tax Policies and Their Implications for Business**

Variable	Coefficient	Std. Error	t-Statistic	p-Value	R <sup>2</sup>	F-Statistic
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Complexity of Tax Policies	-0.41	0.15	-2.73	0.009	0.72	33.25
Cost of Compliance	-0.26	0.1	-2.6	0.014		
Frequency of Audits	-0.12	0.07	-1.71	0.09		
Constant	4.5	1.1	4.09	0		

**Source: Primary Data, 2025**

The regression model assessing the challenges faced by SMEs in navigating tax policies and their implications for business sustainability reveals that complex tax policies and cost of compliance negatively impact business sustainability. Specifically, as the complexity of tax policies increases by 1 unit, business sustainability decreases by 0.41 units. Similarly, for every 1% increase in the cost of compliance, sustainability decreases by 0.26 units. While the frequency of audits has a negative relationship with sustainability, its p-value of 0.090 suggests that it is not statistically significant at the 0.05 level. The R<sup>2</sup> value of 0.72 suggests a strong explanatory power of the model, indicating that the factors examined account for a significant portion of business sustainability variance. The F-statistic of 33.25 also indicates a strong overall model.

**Table 3: Examining the Effectiveness of Tax Incentives and Reforms in Promoting the Growth and Formalization of SMEs within the Kampala District**

Variable	Coefficient	Std. Error	t-Statistic	p-Value	R <sup>2</sup>	F-Statistic
Availability of Tax Incentives	0.53	0.12	4.42	0	0.8	45.66
Implementation of Tax Reforms	0.47	0.14	3.36	0.002		
Constant	2.1	0.95	2.21	0.031		

**Source: Primary Data, 2025**

The regression analysis on the effectiveness of tax incentives and reforms in promoting SME growth and formalization reveals that both tax incentives and tax reforms have a positive and statistically significant impact on SME growth. The coefficient for tax incentives indicates that for every unit increase in the availability of tax incentives, SME growth increases by 0.53 units. Similarly, tax reforms contribute to an increase of 0.47 units in SME growth for every unit increase in their implementation. The p-values for both variables are less than 0.05, making these findings statistically significant. The R<sup>2</sup> value of 0.80 indicates that 80% of the variation in SME growth can be explained by the availability of tax incentives and the implementation of tax reforms. The F-statistic of 45.66 further supports the significance of the overall model.

**Conclusions**

Both tax rates and tax compliance requirements were found to have a negative impact on SME profitability. Specifically, higher tax rates and increased compliance requirements decrease profitability. This suggests that SMEs in Kampala may face financial strain due to high taxation and complex tax regulations, potentially limiting their growth prospects.

The complexity of tax policies and the cost of compliance were identified as significant barriers to business sustainability. As the complexity of tax policies increases, and the cost of compliance rises, SMEs are less likely to sustain operations or scale effectively. This highlights the need for simplified tax regulations and lower compliance costs to foster SME growth and longevity in Kampala. The results showed that both tax incentives and tax reforms had a positive and significant impact on SME growth and formalization. Tax incentives, such as reduced tax rates or exemptions, and well-implemented tax reforms encourage SMEs to grow, hire more employees, and expand their market presence.

**Recommendations**

There should be a concerted effort to simplify tax policies and compliance requirements, as the current complexity significantly hinders the profitability of SMEs. This simplification can be achieved by reducing bureaucratic hurdles, creating clearer and more accessible guidelines, and streamlining filing processes. There should also be a reduction in compliance costs, particularly for SMEs that face substantial financial strain in adhering to existing tax regulations. This can be done by lowering registration, licensing, and other related fees, and offering financial assistance or subsidies to support SMEs in meeting these obligations. Additionally, there should be an expansion of tax incentives designed to encourage growth, particularly for newly established businesses or those transitioning from the informal sector. By offering such incentives, including tax exemptions or reduced rates, the government can foster an environment conducive to business expansion and formalization.

Moreover, there should be a continued and strengthened focus on tax reforms that reduce the financial burden on small businesses, while ensuring that these reforms are communicated effectively to SMEs. Such reforms should aim at simplifying the overall tax structure and providing incentives for businesses to formalize, which will contribute to long-term business growth and sustainability. There should also be a strengthening of the business environment by improving SMEs' access to affordable financial services, such as credit and funding, which would complement tax reforms and provide additional resources for growth. Furthermore, there should be stronger collaboration between the government, private sector, and SME associations to engage in policy advocacy and ensure that the voices of business owners are heard in tax policy discussions. This collaboration would help design tax policies that are not only efficient but also more closely aligned with the real challenges SMEs face.

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