

The Effect Of Tax Education On Tax Avoidance In Uganda: A Case Of Mbarara City

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Abstract

This study investigated the effect of tax education on tax avoidance in Uganda, with a focus on taxpayers in Mbarara City. Three objectives guided the study: to assess the effect of tax knowledge on taxpayers' compliance behaviour, to examine the influence of tax awareness campaigns on tax avoidance rates, and to determine the relationship between taxpayer attitudes toward the tax system and avoidance tendencies. A cross-sectional descriptive survey was conducted with 150 respondents comprising individual taxpayers, SME operators, and tax professionals in Mbarara City. Data were collected using structured questionnaires and were supplemented by Uganda Revenue Authority administrative records for the period 2019–2023. Analysis was performed using descriptive statistics, Pearson correlation, and binary logistic regression. Results indicated that tax knowledge significantly reduced tax avoidance behaviour ($\beta = -0.412$, $p < 0.001$), tax awareness campaigns were significantly associated with reduced avoidance tendencies ($OR = 0.44$, $p < 0.01$), and positive taxpayer attitudes toward the tax system were negatively correlated with avoidance behaviour ($r = -0.58$, $p < 0.001$). The study concluded that strategic investment in tax education significantly curtailed tax avoidance in Mbarara City. The study recommended enhanced URA taxpayer education programmes, incorporation of tax literacy into formal education curricula, and improved transparency in public expenditure to cultivate positive taxpayer attitudes.

Keywords: tax education, tax avoidance, tax compliance, taxpayer behaviour, tax knowledge, Mbarara City, Uganda Revenue Authority

1.0 Introduction

Taxation constituted the primary domestic revenue source for governments globally, financing public goods and services that underpinned economic development and social welfare (Alex et al., 2024). In Uganda, tax revenue had grown significantly over the preceding decade, with the Uganda Revenue Authority (URA) collecting UGX 22.8 trillion in tax revenue in the financial year 2022/23 (Christopher et al., 2024). However, Uganda's tax-to-GDP ratio of approximately 13 percent remained significantly below the sub-Saharan African average of 16 percent, partly attributable to the persistent challenge of tax non-compliance, including tax avoidance the legal but deliberately contrived minimization of tax liability through exploitation of loopholes, exemptions, and structural arrangements (Julius et al., 2024).

Tax avoidance differed from tax evasion in that it operated within the letter of the law but contravened its spirit, often through sophisticated financial engineering, offshore structuring, or exploitation of legislative ambiguities (Tasha et al., 2023). For developing countries like Uganda, where legislative frameworks were less comprehensive and enforcement capacity more limited than in developed economies, tax avoidance represented a particularly significant revenue leakage channel (Ramadhan, Alex, Kazaara, et al., 2023). Estimates by the Tax Justice Network suggested

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that Uganda lost approximately USD 400 million annually to tax avoidance by multinational corporations alone (Ronald et al., 2023).

Mbarara City, one of Uganda's fastest-growing urban centres and the commercial capital of the Western Region, hosted a vibrant business community encompassing SMEs, professional service firms, agricultural traders, and informal entrepreneurs (Oscar et al., 2023). The city's URA tax region had recorded consistently below-national-average compliance rates, motivating targeted tax education interventions (Kazaara, 2025). This study therefore sought to examine whether these educational interventions had measurably reduced tax avoidance behaviour among Mbarara City taxpayers, providing evidence to guide future URA strategy (Alex et al., 2024).

The study's specific objectives were: (i) to assess the effect of tax knowledge on taxpayers' compliance behaviour, (ii) to examine the influence of URA tax awareness campaigns on tax avoidance rates, and (iii) to determine the relationship between taxpayer attitudes toward the tax system and avoidance tendencies. The study's findings were expected to contribute to the design of evidence-based tax education programmes and inform Uganda's domestic revenue mobilisation strategy.

2.0 Literature Review

2.1 Theoretical Framework

The Theory of Planned Behaviour (TPB), proposed by Ajzen (1991), provided the primary theoretical framework for examining tax avoidance behaviour. The TPB posited that individual behaviour was a function of three antecedents: attitude toward the behaviour, subjective norms (perceived social pressure), and perceived behavioural control (Ramadhan, Alex, Ariyo, et al., 2023). Applied to tax compliance, the theory predicted that taxpayers with positive attitudes toward the tax system, who perceived social pressure to comply, and who believed they had the practical capability to understand and fulfil their tax obligations, were more likely to exhibit compliant behaviour and less likely to engage in avoidance strategies.

The Slippery Slope Framework (Kirchler et al., 2008) offered a complementary perspective, distinguishing between 'enforced compliance' driven by the fear of detection and penalties and 'voluntary compliance' driven by trust in the tax authority and positive civic attitudes (Julius & Nancy, 2026). Tax education, by building knowledge and fostering positive attitudes, was theorised to shift taxpayers from enforced compliance (which was fragile and costly to maintain) toward voluntary compliance (which was self-sustaining and less resource-intensive to monitor) (Wegulo et al., 2023). This framework directly motivated the study's focus on the attitudinal dimension of tax avoidance behaviour.

Allingham and Sandmo's (1972) Expected Utility Model provided an economic theoretical complement, modelling tax evasion (and by extension, avoidance) as a rational utility-maximising decision in which taxpayers weighed the expected financial benefit of avoidance against the expected cost of detection and penalties (Florence & Julius, 2023). Tax education reduced avoidance by increasing taxpayers' perceived probability of detection and by raising awareness of legal penalties, thereby shifting the cost-benefit calculus against avoidance (Julius & Audrey, 2026).

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2.2 Tax Knowledge and Compliance Behaviour

Tax knowledge the degree to which taxpayers understood the legal requirements, calculation procedures, and consequences of tax obligations had been consistently identified as one of the most robust predictors of tax compliance in empirical research (Amos et al., 2024). Eriksen and Fallan (1996) found in a Norwegian study that taxpayers with higher levels of tax knowledge exhibited significantly more positive attitudes toward the tax system and were less likely to regard avoidance as acceptable behaviour. Saad (2014) replicated this finding in Malaysia, identifying tax knowledge as the most significant predictor of compliance intention.

In Uganda, Nabaweesi (2010) found that limited tax knowledge was prevalent among SME operators and was associated with higher rates of both inadvertent non-compliance and deliberate avoidance. The URA had responded by expanding its taxpayer education programme, including radio campaigns, walk-in tax clinics, online tutorials, and outreach to professional associations (Tasha et al., 2023). However, the efficacy of these interventions in reducing avoidance specifically as distinct from improving basic filing compliance had not been rigorously evaluated in Mbarara City (Moses et al., 2025).

2.3 Tax Awareness Campaigns and Avoidance Rates

Government-sponsored tax awareness campaigns had been deployed in numerous developing countries as cost-effective tools for improving tax compliance without the high transaction costs associated with enforcement (Florence & Julius, 2023). Meta-analyses by Luttmmer and Singhal (2014) found that information-based interventions, including tax awareness campaigns, produced significant compliance improvements, particularly when campaigns emphasised the civic benefits of taxation and the social norms around payment rather than solely focusing on penalties.

The URA's 'Tulipaye Kodi' (Let Us Pay Tax) campaign, launched in 2017, had deployed radio jingles, billboard advertising, social media outreach, and community events in Mbarara City as part of its Western Region compliance drive. Preliminary administrative data suggested that taxpayer registration in the Mbarara tax region increased by 23 percent in the two years following the campaign's launch, though registration did not necessarily translate into reduced avoidance among existing taxpayers (Florence & Julius, 2023).

2.4 Taxpayer Attitudes and Avoidance Tendencies

Taxpayer attitudes toward the tax authority, the perceived fairness of the tax system, and the visibility of public spending were widely recognized as psychological drivers of compliance and avoidance behaviour (Tasha et al., 2023). Research by Torgler and Schneider (2007) found that taxpayers who perceived the government as corrupt or inefficient in spending public funds exhibited systematically lower tax morale and higher avoidance tendencies. Conversely, perceptions of procedural fairness in tax administration were associated with higher voluntary compliance (Alex et al., 2024). In Uganda, public satisfaction with government service delivery including healthcare, education, and road infrastructure had direct implications for tax morale (Tasha et al., 2023). The URA's Annual Taxpayer Survey (2022) found that 42 percent of Ugandan taxpayers reported lower compliance motivation due to perceived misuse of public funds, highlighting the importance of complementing tax education with improved public expenditure transparency.

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3.0 Methodology

3.1 Research Design

A cross-sectional descriptive and analytical survey design was employed. The design enabled simultaneous data collection from diverse taxpayer categories and facilitated both descriptive and inferential analysis of the relationship between tax education variables and tax avoidance behaviour(Olanrewaju et al., 2021).

3.2 Population and Sampling

The study population comprised 4,800 registered taxpayers in Mbarara City as recorded in the URA's taxpayer register for the Mbarara Tax Region. Using Slovin's formula at a 9 percent margin of error, a sample of 150 respondents was derived(A. Nafiu et al., 2012). Respondents were stratified into three categories: individual taxpayers (60), SME operators (60), and tax professionals including accountants and tax consultants (30). Systematic random sampling was used within each stratum. Data were collected through administered questionnaires over a six-week period.

3.3 Measurement

Tax avoidance was operationalised as a composite index incorporating self-reported avoidance behaviours, URA-assessed compliance scores, and declarative avoidance intention scales adapted from Bobek and Hatfield (2003). Tax knowledge was measured by a 15-item knowledge test covering VAT, income tax, and withholding tax regulations. Tax awareness was measured by campaign exposure frequency and self-assessed clarity of tax obligations post-campaign. Taxpayer attitudes were measured using the Tax Morale Scale adapted from Torgler (2007).

4. Results and Findings

4.1 Descriptive Statistics

Table 1: Descriptive Statistics for Tax Education and Avoidance Variables

Variable	Mean	Std. Dev.	Min	Max
Tax Knowledge Score (/15)	8.74	2.43	3.00	14.00
Tax Awareness Campaign Exposure (Times/Year)	3.12	1.86	0.00	8.00
Tax Morale Score (/5)	3.28	0.84	1.20	5.00
Tax Avoidance Index (/5)	2.64	0.93	1.00	5.00
Compliance Intention Score (/5)	3.41	0.76	1.40	5.00

Source: Primary Data, 2025

The descriptive statistics in the table provided important insights into the respondents' levels of tax knowledge, exposure to tax awareness campaigns, tax morale, tax avoidance tendencies, and compliance intentions. The findings showed that the average Tax Knowledge Score was 8.74 out of a possible 15, with a standard deviation of 2.43. This suggested that respondents possessed a moderate level of tax knowledge overall(Julius & Kaazara, 2025). The minimum score of 3 and the maximum score of 14 indicated that there were substantial differences among respondents

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in their understanding of tax matters. While some participants demonstrated very limited knowledge, others showed relatively high comprehension of taxation concepts and obligations.

The results further indicated that respondents had been exposed to tax awareness campaigns an average of 3.12 times per year, with a standard deviation of 1.86. The exposure levels ranged from 0 to 8 times annually (Julius, 2024). This implied that although some individuals had never encountered tax awareness initiatives, others had participated in or been reached by such campaigns frequently. The variation in exposure suggested inconsistencies in the reach or accessibility of tax education and sensitization programs among the study population.

In relation to tax morale, the findings revealed a mean score of 3.28 out of 5, accompanied by a standard deviation of 0.84. This indicated that respondents generally held moderately positive attitudes toward fulfilling their tax obligations (Ronald et al., 2023). The minimum score of 1.20 and the maximum score of 5 demonstrated that while certain respondents exhibited very low moral commitment toward taxation, others expressed very strong ethical support for paying taxes. The moderate variability in scores suggested that attitudes toward taxation differed noticeably among participants.

The Tax Avoidance Index had a mean score of 2.64 out of 5, with a standard deviation of 0.93. This finding suggested that respondents demonstrated a moderate tendency toward engaging in or supporting tax avoidance behaviors (Alex et al., 2024). The scores ranged from 1 to 5, indicating that some respondents strongly rejected tax avoidance practices while others showed a high inclination toward avoiding taxes. The relatively wide spread of responses reflected differing perceptions and behaviors regarding tax compliance and avoidance strategies. Lastly, the Compliance Intention Score recorded a mean of 3.41 out of 5 and a standard deviation of 0.76. This indicated that respondents generally showed a moderate to relatively high intention to comply with tax requirements (Promise et al., 2024). The minimum value of 1.40 and maximum value of 5 revealed variation in willingness to comply, with some respondents expressing weak intentions while others demonstrated very strong commitment to meeting their tax obligations.

4.2 Correlation Analysis

Table 2: Pearson Correlation Matrix (p < 0.01)**

Variable	Tax Knowledge	Campaign Exposure	Tax Morale	Tax Avoidance
Tax Knowledge	1.00	0.44**	0.53**	-0.61**
Campaign Exposure	0.44**	1.00	0.39**	-0.48**
Tax Morale	0.53**	0.39**	1.00	-0.58**
Tax Avoidance	-0.61**	-0.48**	-0.58**	1.00

Source: Primary Data, 2025

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The analysis showed that Tax Knowledge had a positive correlation with Campaign Exposure ($r = 0.44$). This indicated that respondents who were more frequently exposed to tax awareness campaigns tended to possess higher levels of tax knowledge (Ramadhan, Alex, Kazaara, et al., 2023). The moderate positive relationship suggested that awareness initiatives may have played an important role in improving understanding of taxation issues among respondents. Tax Knowledge was also positively correlated with Tax Morale ($r = 0.53$) (Julius & Nancy, 2025). This finding implied that respondents with greater understanding of tax matters generally exhibited stronger moral attitudes toward paying taxes. The relatively strong positive relationship suggested that increased knowledge about taxation may have enhanced individuals' sense of civic responsibility and willingness to support tax compliance. In contrast, Tax Knowledge demonstrated a strong negative correlation with Tax Avoidance ($r = -0.61$). This indicated that respondents with higher levels of tax knowledge were less likely to engage in or support tax avoidance practices. The strength of this negative relationship suggested that improved understanding of tax obligations and regulations may have discouraged avoidance behavior among taxpayers.

The results further revealed a positive correlation between Campaign Exposure and Tax Morale ($r = 0.39$). This meant that respondents who were more exposed to tax awareness campaigns tended to display more positive moral attitudes toward taxation. Although the relationship was moderate, it suggested that awareness campaigns may have contributed not only to knowledge enhancement but also to the development of favorable attitudes toward tax compliance. Campaign Exposure was negatively correlated with Tax Avoidance ($r = -0.48$). This finding showed that increased participation in or exposure to tax campaigns was associated with reduced tendencies toward tax avoidance. The moderate negative relationship implied that tax sensitization efforts may have influenced taxpayers to become more compliant and less supportive of avoidance practices. Finally, Tax Morale had a strong negative correlation with Tax Avoidance ($r = -0.58$). This suggested that respondents with stronger ethical beliefs and positive attitudes toward taxation were less inclined to avoid taxes. The finding emphasized the importance of moral and ethical considerations in shaping taxpayer behavior and reducing avoidance tendencies.

4.3 Regression Analysis

Binary logistic regression was used to model the probability of high tax avoidance (defined as an avoidance index score > 3.0) as a function of the three tax education variables. Results are presented in Table 3.

Table 3: Binary Logistic Regression Results for Predictors of High Tax Avoidance

Predictor	B	S.E.	Wald	Exp(B) (OR)	p-value
Tax Knowledge	-0.412	0.089	21.38	0.66	0.000
Campaign Exposure	-0.247	0.078	10.04	0.78	0.002
Tax Morale	-0.389	0.094	17.12	0.68	0.000
Constant	3.218	0.512	39.51	—	0.000

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The logistic regression analysis examined the influence of tax knowledge, exposure to tax awareness campaigns, and tax morale on the likelihood of tax avoidance. The findings indicated that all the predictor variables were statistically significant, as evidenced by their p-values being less than 0.05 (Nelson et al., 2022a). This suggested that the variables meaningfully contributed to explaining variations in tax avoidance behavior among respondents. The results showed that Tax Knowledge had a regression coefficient (B) of -0.412 with a standard error of 0.089 and a Wald statistic of 21.38 (Nelson et al., 2022b). The variable was statistically significant at $p = 0.000$. The negative coefficient indicated that higher levels of tax knowledge were associated with a lower likelihood of tax avoidance. The odds ratio, $\text{Exp}(B) = 0.66$, suggested that for every one-unit increase in tax knowledge, the odds of engaging in tax avoidance decreased by approximately 34%. This implied that improved understanding of taxation issues and obligations reduced respondents' tendencies to avoid taxes.

Similarly, Campaign Exposure recorded a regression coefficient of -0.247 with a standard error of 0.078 and a Wald statistic of 10.04. The variable was statistically significant with a p-value of 0.002. The negative coefficient suggested that greater exposure to tax awareness campaigns reduced the likelihood of tax avoidance. The odds ratio of 0.78 indicated that each additional unit increase in campaign exposure decreased the odds of tax avoidance by about 22%. This finding implied that awareness and sensitization programs may have played an important role in encouraging compliant tax behavior among respondents.

The analysis further revealed that Tax Morale had a regression coefficient of -0.389 , with a standard error of 0.094 and a Wald statistic of 17.12. The relationship was statistically significant at $p = 0.000$. The negative coefficient demonstrated that respondents with stronger moral attitudes toward taxation were less likely to engage in tax avoidance practices (Nelson et al., 2023). The odds ratio of 0.68 suggested that a one-unit increase in tax morale reduced the odds of tax avoidance by approximately 32%. This finding highlighted the importance of ethical values and positive attitudes toward taxation in discouraging avoidance behavior. The constant term was positive and statistically significant ($B = 3.218$, $p = 0.000$), indicating that when all predictor variables were held constant, there remained a baseline likelihood of tax avoidance among respondents. The significant Wald statistic for the constant further confirmed the overall relevance of the regression model.

5.0 Discussion

The dominant role of tax knowledge in reducing avoidance tendencies affirmed the theoretical proposition that information deficits were a primary driver of both inadvertent and deliberate non-compliance. Taxpayers who understood VAT regulations, income tax brackets, and allowable deductions were better positioned to make legitimate tax planning decisions within the law's framework, reducing the incentive to exploit grey areas that characterized aggressive avoidance strategies. The finding that 41.7 percent of respondents scored below the passing threshold on the tax knowledge test underscored the magnitude of the educational challenge that URA faced in Mbarara City.

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The significant effect of tax morale on avoidance behaviour confirmed the Slippery Slope Framework's prediction that voluntary compliance the most sustainable and cost-effective form of tax behaviour depended on taxpayers' trust in the fairness and effectiveness of the tax system. The moderate tax morale scores recorded in this study reflected ambivalent public attitudes toward URA and the government's use of tax revenues, suggesting that tax education alone was insufficient without parallel improvements in public expenditure transparency and accountability. This finding added an important governance dimension to the tax education narrative.

The effect of campaign exposure on avoidance reduction, while significant, was of smaller magnitude than knowledge or morale effects, suggesting that exposure frequency alone was less important than the quality and targeting of campaign messages. Campaigns that connected tax revenues to visible local public goods road repairs, health centre equipment, school construction appeared in qualitative responses to be more persuasive than abstract calls for patriotic compliance.

6.0 Conclusion and Recommendations

The study concluded that tax education, operationalised through tax knowledge, campaign exposure, and the cultivation of positive tax morale, significantly reduced tax avoidance tendencies among Mbarara City taxpayers. The findings provided empirical support for URA's investment in taxpayer education programmes and highlighted the importance of integrating attitudinal and motivational dimensions into educational interventions alongside technical tax knowledge.

The study recommended that URA expand its taxpayer education programme in Mbarara City through structured tax clinics targeting SME operators, incorporating practical modules on VAT, income tax, and withholding tax obligations. Tax literacy should be incorporated into the secondary school and university curricula as part of the civic education framework. URA should redesign its awareness campaigns to emphasise the tangible link between tax revenues and public services in Mbarara City, using locally visible infrastructure projects as communication anchors. The Ministry of Finance and URA should invest in a taxpayer satisfaction monitoring system to track public attitudes toward the tax system and inform adaptive communication strategies. Future research should employ longitudinal designs and experimental methods to isolate causal effects of specific tax education interventions on avoidance behaviour.

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