Effect of Tax Evasion on Revenue Collected at Customs, Border and Control Department of Kenya Revenue Authority

Lucy Wanjuhi Ng'ang'a[1*] & Martin Oleche Ouma[2]

[1]Department of Diplomacy and International Studies, University of Nairobi, Kenya

[2]Department of Diplomacy and International Studies, University of Nairobi, Kenya

***Corresponding Author**

DOI: https://dx.doi.org/10.47772/IJRISS.2023.701152

Received: 18 September 2023; Revised: 20 October 2023; Accepted: 23 October 2023; Published: 21 November 2023

ABSTRACT

Efforts to curb tax cheating have not yet yielded 100% rewards. The taxpayers are daily devising new mechanisms of evading taxes. Tax comes in different ways and has been reported to cause indirect harm to the economy. The purpose of this study was therefore to investigate the effect of tax evasion on revenue collected at the customs, border, and control department of Kenya Revenue Authority. The study applied a descriptive research design. The study through purposeful sampling sampled 120 businesses from 7,431 businesses that are active in the export or importation of goods and clearing agents. The study applied the Taro Yamane formula to sample 162 respondents from a population of 1788 staff of KRA at the customs and border control department. Secondary data was collected using a secondary data sheet and covered a period between 2001 and 2022. Data for the study was analyzed through quantitative techniques (descriptive and inferential analysis). The results of the study were presented in tables. The study revealed that among the causes of tax evasion at the border included: High Tax Rates levied on goods and services, perception of high compliance costs, the complexity of the process of filing for duties and other fees, inadequacy of taxation services/support, ambiguity in tax laws and policies and low tax education among taxpayers. the study further revealed that among the ways through which taxes were evaded at the border included: misdeclaration, undervaluation of goods smuggling of goods, classification of imported goods as raw materials, and tariff misclassification. The study concluded that tax evasion significantly and negatively affected the tax revenues collected at the customs, border, and control departments. The study recommended the hiring and development of staff working at the customs border and control department to be able to carry out frequent tax audits and inspections of goods that are imported or exported to curb tax evasion. The study recommended that the KRA allocate resources to acquiring the latest information communication and technology gadgets including scanners to help in curbing tax evasion because it had a negative effect on the tax collected. In addition, the tax department should invest in educating the taxpayers on the importance of paying taxes, how to file for taxes, and when to file to reduce tax evasion. The study also recommended a strengthened one-stop-border post policy to help in reducing tax administration costs.

Keywords*:* Tax Evasion, Customs, Border and Control, Revenues, Kenya Revenue Authority

INTRODUCTION

Tax evasion is the deliberate act where individuals and entities evade their tax obligations by misreporting incomes and profits to reduce the amount of tax payable or completely evading to pay to the tax authority[1]

. Besides, the acts usually involve a calculated move of inflating deductions or even engaging in other fraudulent activities that pose significant challenges to economies globally[2]. The vice not only undermines the fiscal health of economies but also results in the public lacking trust in the effectiveness and fairness of the tax systems[3]. Taxpayers may also deliberately refuse to provide tax information including the amount of revenues earned to the tax authority in an attempt to evade paying taxes. Tax evasion has the effect of compromising indirectly the government agenda on infrastructural development as well as offering public services to its people such as health and education. Ignorant taxpayers, poor bookkeeping practices by taxpayers, and generally low awareness among taxpayers comprise some of the ways through which taxes may be evaded[4]. The performance of revenue authorities plays crucial functions in ensuring equitable and fair taxation systems, revenue growth, and steering economic growth. The efficacy of the revenue authorities in curbing tax evasion requires an integrated understanding of the role of all players such as the cultural role, the technological aspects, and legal factors[5].

Tax evasion is not new because, since the times of the Roman Empire, wealthy individuals and business people would hide their gold coins, and jewelry through burying to avoid taxation. Tax evasion is therefore common in all parts of the world and a serious threat to economic security[6]. Tax evasion, however, is more common in developing countries with the World Bank Data Bank (2022) indicating that almost more than 60% of taxes go uncollected in developing nations. The major reasons were cited to include; corruption, weak tax administration systems, and services, as well as powerful and influential individuals in the societies circumventing procedures through selfishly awarding themselves tax holidays and tax exemption unlawfully[7]. On an annual basis, about $ 270 billion in developing countries cannot be traced by the treasury of these countries, with about $67 billion of these amounts going uncollected at the customs, border, and control departments with a further $ 116 billion being uncollected through income taxes. Besides, the Global Financial Integrity report (2020) noted that between $1.8 billion and $ 2.1 trillion gets lost through illicit financial practices/flows on illegally earned money. Such as contraband goods, smuggling, corruption, and other criminal activities such as cyber-crimes and terror activities[8].

In Kenya specifically, it is reported that the country loses about 250 billion Kenya shillings annually through tax evasion, an amount which would if effectively used result in better public service delivery and public infrastructure. Such statistics are worrying and the statistics are anything to go by an immediate action is desired to collect the situation. Available statistics also indicate that Kenya lags on international average ratios of tax revenues against the gross domestic product (GDP), with Kenya currently at 17% against the international standards of 30%[9].

Statistics between 2017 and 2022 indicate that only about 60% to 70% of the national budget got financed through taxes, the deficits were financed through both domestic and international borrowing with huge financial costs on depts hurting the economy by increasingly overburdening public through taxes to pay the taxes or even at worst borrowing further to pay debts that are under crisis and stress from lenders[10].

Tax systems and taxes are fundamentally meant to avail much-needed public revenues so that the government can run its institutions locally and internationally and also offer public services. Public services, unfortunately, have been crippled in most developing countries, Kenya not being an exemption due to rampant tax evasion and corruption. Good tax audits have the effect of enhancing tax compliance and ultimately tax collected. The inadequacy of appropriate measures to curb tax evasion has been blamed for causing tax evasion. Tax authorities have also been blamed for lacking appropriate infrastructure (ICTs, human resources, and networks) to ensure that the amount reported for taxation is correct. The lack of investigative capacities by tax authorities is also to blame for the poor performance of tax departments including the income tax department and customs departments[11].

The Customs Border and Control Department has been cited by many scholars as a sensitive department where taxes have gone uncollected due to sophisticated mechanisms used by taxpayers to evade taxes[12] [13]

. Mo and Minchenko for instance noted that the Beitbridge border between South Africa and Zimbabwe is quite porous with illegal migrant cases very common, smuggling of goods, human trafficking, and terrorist activities also common. Further evidence suggests that South–Africa could be losing up to RS20,000,000 to unscrupulous businesses, corruption, and tax evasion activities on imported goods. Other surprising statistics indicate that the Goma border between the Democratic Republic of Congo (DRC) and Rwanda, the customs department of Congo could also be losing up to $200 billion annually from illegal activities hampering tax collection.

It is hard to downplay what tax evasion at the customs, border, and control department can do to an economy, especially in Kenya which shares a border with up to five countries (Uganda, Tanzania, South Sudan, Ethiopia, and Somalia). Activities on the border include clearing of cargo meant for importers traders and domestic use, and the movement of human resources across the East African countries[14]. It is crucial therefore to note that in such circumstances attempts and acts of tax evasion are the order of the day with the taxpayers daily trying to outsmart the tax administrators. The current study, therefore, aimed at investigating the effect of tax evasion on the revenues collected at the customs, border, and control departments.

LITERATURE AND HYPOTHESIS

Theoretical Review

Rational Choice Theory

The rational choice theory was first introduced by Becker and Posner in 1971, The theory's main argument is that people make choices based on the costs and benefits calculations[15]. The theory in the context of taxation argues that taxpayers usually make decisions based on the perceived benefits of evading taxes against the likelihood costs associated with being caught and the punishment such as fines and penalties when detection happens[16]. Individuals are more likely to evade taxes if the benefits associated with evading taxes outweigh the penalties and fines on detection. This rational approach takes into account the likelihood of auditing taking place, the severity of penalties, and the gains of not paying taxes[17]. The rationality theory is however not without limitation due to its assumptions of perfect information and rationality in decision making which is not the case with human decision-making behaviors. Decisions made among people are usually affected by emotions, cognitive biasness, and social norms. The theory is also simplistic and focuses only on costs versus benefits while excluding the psychological, cultural, and social aspects that shape human behaviors. The theory therefore ignores the aspects of self-wellness to pay and the moral obligations of patriotic and law-abiding citizens who are willing to pay taxes[18].

Despite criticism of the rational theory, it remains relevant in understanding tax exemption in modern times. Individuals still make calculated decisions on evading tax in our increasingly global and complex modern world[19]. The theory considers an important aspect of deterrence upon tax evasion detection which is the case in modern times, people are still penalized and fined for evading taxes. The theory however needs to incorporate behavioral economics and social economics to come up with a more comprehensive framework for countering tax evasion[20]. The contemporary contexts such as digital economics and the evolving technological enforcement mechanisms complicate the rational thinking theory approach, which calls for a more nuanced understanding of tax evasion which should integrate the psychological, social, and economic aspects interplay to have a framework that is both adaptable and flexible[21].

Empirical Literature Top of Form

Seralurin examined the citizenry obligations in self-assessment and taxation understanding as the main determinant of compliance in paying taxes among Jayapura's primary tax office[22]. The study was a case

study, the population included 45 taxpayers in the Jayapura primary tax office. Both primary and secondary data were collected using interviews and the annual tax records at the office. Data collected was analyzed by content analyses and reported in narratives and tables. The findings of the study revealed that the moral obligation to pay taxes was high among taxpayers, who regularly conducted self-assessments and paid taxes to the authorities. The study also revealed that a lack of understanding of tax systems is a major challenge for taxpayers who are involved in tax evasion. The study was, however, conducted in a different location from the present study whose implication is that the findings cannot be generalized. Besides the study was undertaken through a qualitative approach therefore the study could not tell statistically the impact that tax evasion had on revenues collected. This study used inferential analysis to determine the statistically significant effect of tax evasion on revenues collected at the customs border and control department.

Al-Mehemdi examined the effect of tax evasion on the amount collected as value-added tax by the Ethiopian Revenue Authority[23]. The study was a descriptive study with a population of 678 possible participants, however, the study applied convenience sampling to obtain a sample of 21 participants who participated in interviews that were conducted through Zoom. Participants were mainly business owners conducting both local and international trade. Data collected was analyzed through content analysis by organizing content and text in thematic ways. Results of the analysis revealed that tax evasion was a major concern for the government which made it impossible to offer some public services as a result of tax deficits. Results also revealed that taxpayers failed to pay taxes as a result of low awareness of value-added tax, the tax administration was also weak in administering, the vices conducted by taxpayers such as concealment of records, poor record keeping of sales and purchases, and manipulation of invoices resulted in tax evasion. The study however did not provide a statistical inference on the relationship between tax evasion and revenue collection trends. Besides, the study was conducted in Ethiopia whose tax administration, and tax laws are different from those in Kenya. This study overcame the challenges by conducting regression analysis which established the statistical relationship between tax evasion and revenues collected at customs, border, and control department in Kenya Revenue Authority.

Kipsigei studied the effect that cargo diversion had on revenue performance at the customs, border, and control departments of KRA[24]. The study was on what caused cargo diversions, the extent to which cargo diversion caused revenue loss as well as challenges in the management of cargo diversions. The study population was 1500 staff at the KRA customs, border, and control department. The study used an explanatory research design. Questionnaires that were closed were used in collecting primary data among 110 respondents obtained through a random sampling technique. Data for the study was analyzed through both descriptive and inferential analysis. reliability and validity were also conducted to ascertain the adequacy of factor analysis and actual data collection. The study revealed that the amount of taxes evaded through the diversion of trucks in transit negatively and significantly affected the revenues collected at the customs, border, and control departments. The study was however conducted on a single mechanism of tax evasion. The study was also conducted through descriptive survey which limits the determination of tax evasion over a much longer time. The present study included more mechanisms of tax evasion and determined the effect of tax evasion through the different mechanisms on revenue collected between 2002 and 2022.

Macharia investigated the effect of tax Evasion on tax revenues in Kenya[25]. The study sought to establish the effect that tax evasion had on the revenues that were collected in Kenya. The study was a cross-sectional survey, collecting data from respondents that were randomly sampled. Data for the study was collected from 50 tax evaders whose records were availed to the researcher by the Kenya Revenue Authority. The study used both descriptive and regression analysis. Results of the study revealed that factors that led to tax evasion included: low tax education levels, administration of tax challenges, and the lack of appropriate mechanisms to inspect goods and carry out tax audits. Regression analysis done between tax evasion amounts and revenues collected in different fiscal years revealed an R-square of 0.742 that implied that tax

evasion explained 74.2% of the tax revenue variations. Further, the study revealed a β of – 0.728 which implied that tax evasion and revenues collected had a negative connection. The study concluded that tax evasion and revenue collection had a significant though negative relationship. The study was however conducted on the general performance of KRA, the current study will however focus on a specific area customs and border control department to help in critical and detailed analysis of a much more specific area.

Oyugi studied the effectiveness of tax education as a strategy applied by KRA to enhance revenue performance[26]. Tax clinics that were adopted in 2005 formed the basis for the study, the clinics were of great use in the issuing of public service vehicle insurance, driving licenses, KRA Pin, VAT certificates, and the electronic tax register that were issued during the clinics. The study was a cross-sectional survey and targeted taxpayers in four major regions in Nairobi county (Nort, East, West, and South). A single random sampling technique was applied across the strata to obtain a sample of 120 respondents. The study collected primary data using questionnaires that sourced both quantitative and qualitative data. The study revealed that tax education had a positive and significant effect on tax collection. Some of the ways included: understanding among the public about various forms of taxes levied, how to remain tax compliant, and how to file for taxes to reduce tax evasion. The study recommended a participatory approach where the taxpayers are engaged in the design of tax collection procedures.

Palil studied tax evasion, the challenges of tax evasion, and the problems with overcoming tax evasion[27]. The determinants of tax evasion investigated were grouped under tax authority role in the administration, likelihood of detection of tax evasion as well as the perception of the complexity of the self-assessment system deployed in Malaysia. Respondents included 67 tax officers. To generate results SPSS version 23 was used to do regression analysis. The findings of the study revealed a strong and significant relationship between the likelihood of detection, perception of the ease of the system used, and tax evasion. The study recommended training on the use of the system, through the understanding of taxpayers' behavior patterns to design waivers as well as simplification of the tax system to help improve compliance levels.

DATA AND METHODS

The study was descriptive and involved a cross-sectional survey of staff at the customs border and control departments in Kenya. The study employed both the non-probability sampling technique and the probabilistic sampling method. Through purposeful sampling, a sample of 120 businesses from 7,431 businesses that were active in the export or importation of goods and clearing agents were selected. Information about the respondents was obtained from the Kenya Revenue Authority database, where contacts and information about them are[28]. The study used purposive sampling because the intended target respondents are difficult to reach and there is a time constraint[29]. The use of purposive sampling is supported by the grounded theory which advocates for the selection of a population by identifying themes, concepts, and indicators through observation and reflection[30]. Besides, the study applied the Yamane formula to a sample of 162 respondents who were staff at the customs departments of the Kenya Revenue Authority from a population of 1788. The formula is as follows:

$N/[1+N(e2)]=n\ldots$ .....Equation (i)

$n=1788/ [1+1788 (0.07*0.07)] = 162.2431.$

The study collected both primary and secondary data. Primary data was collected through questionnaires that were administered through online Google Sheets and physical data collection through the drop and pick method, whereas secondary data was collected from financial records of the Kenya Revenues Authority on the amount collected between 2002 and 2022 at the customs, border, and control department using secondary data sheet. The use of questionnaires was preferred because it allows for the gathering of large amounts of data within a short period, whereas the use of a secondary data schedule was to help in the entry

of the time series data on the revenue performance through the study period (the year 2002 and year 2022). The data collected was analyzed through descriptive and inferential analysis.

A simple regression model was of the form: $Y= \alpha+ \beta_1X_1+\varepsilon$ …..... equation (i)

Where Y was the Amount of revenues collected, β1 was the regression coefficient and X1 was the amount lost from 2002 to 2022.

RESULTS AND DISCUSSIONS

Descriptive Statistics on Causes of Tax Evasion

Table 1 revealed a mean of 4.05 where respondents agreed that high taxes were a cause for tax evasion; the table also revealed a mean of 3.97 which revealed that compliance costs were a cause for tax evasion. The complexity of the Process of Filing for Duties and Other Fees was also found to be a cause of tax evasion as shown by a mean of 4.11. The study further revealed that there was inadequate taxation Service/Support which caused tax evasion. Further, the study revealed that ambiguity in tax laws and policies caused tax evasion as shown by a mean of 3.96. The table also shows a mean score of 3.21 revealing that respondents were moderate on the statement that Tax Laws and Policies were Ambiguous. Finally, the study revealed that Tax Education caused tax evasion as shown by a mean score of 4.01. Mo agreed with the study findings that major causes of tax evasion are behavioral, related to the tax authority, or caused by the macro and micro-dynamics[31].

Table 1: Causes of Tax Evasion

Statement	Mean	Std Dev
High Tax Rates	4.05	1.011
Compliance Costs	3.97	0.776
The complexity of the Process of Filing for Duties and Other Fees	4.11	0.986
Inadequacy of Taxation Service/Support	3.96	0.844
Ambiguity in Tax Laws and Policies	3.21	0.867
Tax Education	4.01	0.833

Descriptive Statistics on Mechanisms of Tax Evasion

Table 2 shows that respondents agreed that misdeclaration was common in their department as shown by a mean of 4.11. Results also indicated through a mean of 3.78 that respondents agreed that undervaluation was common in their department. Findings also revealed that respondents agreed that Smuggling of Goods was common as shown by a mean score of 3.99, through a mean score of 4.02 the study revealed that respondents agreed that the Classification of Imported Goods as Raw Materials was common in their departments. Finally, the respondents agreed that Tariff Misclassification was a common way through which tax was evaded as shown by a mean score of 3.88. Kipsigei conquered cargo diversion was a major practice of tax evasion which resulted in a reduction in the amount of revenues collected by the customs, border, and control department of KRA.

Table 2: Mechanisms of Tax Evasion

Statement	Mean	Std. Dev
Misdeclaration	4.11	0.764
Undervaluation	3.78	0.967
Smuggling of Goods	3.99	0.881

Classification of Imported Goods as Raw Materials	4.02	1.005
Tariff Misclassification	3.88	0.991

Descriptive Statistics on Revenue Performance

Table 3 revealed that the maximum amount collected through the Customs, border, and Control Department was kshs 402,484,050,786, while the lowest amount collected between 2002 and 2022 through the Customs Border and Control Department was kshs. 127,526,070,345, the average amount collected was 271,399,860,675.

Table 3: Descriptive Statistics on Revenue Performance

Mean	271,399,860,675
Std. Deviation	85251.113
Minimum	127,526,070,345
Maximum	402,484,050,786

Inferential Analysis

Table 4 reveals an R-square of 0.588 which implied that tax evasion explained 58.8% of the changes in the amount collected. The ANOVA table also revealed an F-ratio of 0.001< which indicated that the simple regression model was fit for predicting the amount of revenues collected at the customs, border, and control departments. The Regression coefficients revealed a β of -0.189 with a t-statistic of -5.342 which was associated with a p-value of 0.001, which implied that tax evasion had a negative and significant effect on the revenues collected at the border and control department. Kipsigei who studied the effect that cargo diversion had on revenue performance at the customs, border, and control department of KRA had similar findings that the amount of taxes evaded through the diversion of trucks on transit negatively and significantly affected the revenues collected at the customs, border and control department[32]. In addition, Macharia agreed with the study findings when the scholar investigated the effect of tax Evasion on tax revenues in Kenya and found that tax evasion and revenue collection had a significant though negative relationship. The study recommended constant reminders and training to taxpayers on how to file for taxes online and in good time[33].

Table 4: Regression Analysis

Model Summary					
Model	**R**	**R Square**	**Adjusted R Square**		**Std. Error of the Estimate**
1	.767[a]	.588	.567		83871.9838
ANOVA[a]					
Model	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1 Regression	200717162433.985	1	200717162433.985	28.533	.000[b]
1 Residual	140690193490.378	20	7034509674.519		
1 Total	341407355924.364	21			

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	342736.995	20047.909		17.096	.000
	Tax Evasion	-0.189	0.035	-.1767	-5.342	.000

1. Dependent Variable: Revenue Collected
2. Predictors: (Constant), Tax Evasion

The regression model Becomes = 342736.995+ -0.189X_1+ Ɛ.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The study concluded that tax evasion had a significant and negative effect on the revenues collected at the customs and border departments. The study also concluded that there was a prevalent violation of tax obligation at the customs border and control department through misdeclaration, undervaluation, smuggling of goods, classification of imported goods as raw materials, and tariff misclassification. Additionally, the study concluded that tax evasion was happening as a result of the perception of the taxpayers that the tax rates were very high, the compliance costs were also high, and the complexity of the process of filing for duties and other fees. Taxpayers also perceived that taxation service/support was inadequate, ambiguity in tax laws, and tax inadequate education which all together led to tax evasion.

Recommendations

The study recommended the hiring and development of staff working at the customs border and control department to be able to carry out frequent tax audits and inspections of goods that are imported or exported to curb tax evasion.

The study recommended that the KRA to allocate resources to acquiring the latest information communication and technology gadgets including scanners to help in curbing tax evasion because it had a negative effect on the tax collected. In addition, the tax department should invest in educating the taxpayers on the importance of paying taxes, how to file for taxes, and when to file to reduce tax evasion. Tax education can be organized by tax officers through workshops/clinic visits to businesses as well as virtually through webinars. The study also recommended strengthened one-stop-border post policies to help in reducing tax administration costs. Police and armed forces should also be engaged through 24-hour surveillance and patrols to curb incidences of terror-related activities and also smuggling of goods.

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