

# Assessment of Tax Administrators' Perception on Tax E-filing System in Arusha Tax Region

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## Abstract

In a quest to enhance efficiency in tax administration, Tanzania has adopted comprehensive reforms to modernize its tax system particularly through intensification of the use of ICT systems, such as Tax e-filing. Most literature has focused on user perception and effectiveness of tax E-filing from taxpayers' side but little is known on the part of tax administrators. This paper assesses the perception of tax administrators on E-filing system for Arusha tax region in Tanzania. A sample size of 75 tax administrators from Tanzania Revenue Authority - Arusha branch. A multi-stage sampling strategy was employed. At the first stage, a non-probability sampling technique was adopted to select the required relevant number of tax officials from appropriate departments at the Tanzania Revenue Authority. At the second stage, selection of respondents at the level of each branch employed probability sampling technique in which once the eligible tax officials were listed, random selection was used to get the appropriate number relative to branch sizes. Findings revealed that tax administrators perceive the system to be largely effective with respect to parameters of information quality and system quality. However, improvement is still needed on precision, completeness on data uploading, usability and efficiency of the system. This calls for continuous improvement of the system, in particular the parameters of precision and completeness of data uploading as well as usability and efficiency to further enhance its effectiveness.

**Key words:** Effectiveness • Tax E-filing • Information quality • System quality • Tax administration

## Introduction

Tax collection is undoubtedly an important part of government function. The level of tax revenue, however, is primarily driven by the existing tax policy as well as efficiency in tax administration. Governments around the world are increasingly integrating information communication technologies (ICTs) in discharging their core functions. Adoption of ICT related tools is argued to be an important catalyst for enhancing efficiency and quality of information and services the government provides to its citizens. In view of this, most countries in the world –including Tanzania – have adopted e-government service systems to enhance service delivery [1,2].

In Tanzania, as is in other countries, simplification of tax administration has been placed high on the agenda since the start of reforms in the 1990s. For the most part, tax reforms have focused on modernizing the tax system as well as enhancing technical and managerial capacity within the Tanzania Revenue Authority (TRA). Intensification of use of ICT systems for tax operations is among these reforms. These systems include Electronic tax filing (e-filing) which enables taxpayers to submit tax returns directly to tax administration computers systems via the use of internet. Illustratively, since 2010, the government through the TRA phased out manual submission of Value Added Tax (VAT) returns and replaced it with e-filing. Thus, a taxpayer who is to file tax returns is now provided with an electronic Filing Identification Number (e-FIN) and does the submission online [3].

Since its introduction in Tanzania, the tax E-filing system has had its pros and cons. While there are documented benefits such as enhanced efficiency, transparency and reduction of operating costs [4]. There are challenges

relating to poor ICT infrastructure as well as users' willingness to adopt [5,6]. Understanding the effectiveness of tax E-filing system is thus imperative. However, most literature has focused on user perception and effectiveness of tax E-filing from taxpayers' side but little is known on the part of tax administrators.

This paper assesses the perception of tax administrators of tax E-filing system through the parameters of system quality and information quality. Specifically, the objectives are to:

- (i) Assess tax administrators' attitude and perceptions on the effectiveness of E-filing system on parameters of information quality and systems quality
- (ii) Assess the perception of tax administrators on the effect of tax E-filing system in enhancing tax administration and
- (iii) Evaluate challenges faced by tax administrators in using the tax E-filing systems for tax administration.

The rest of the paper is organized as follows. Section 2 briefly reviews the literature on system effectiveness in the context of tax E-filing system. Section 3 presents the methodology used. Section four presents and discusses the findings and section five provides conclusion and policy recommendation.

## Literature Review

### Theoretical literature

Varied theoretical explanations have been advanced to understand the use and acceptance, and subsequently assessment of effectiveness, of electronic information systems such as the tax E-filing system. These theoretical explanations have been widely used in literature to understand different aspects of success (or effectiveness) of electronic information systems such as e-filing. The 'Theory of Reasoned Action', for example, is widely used to understand and predict factors that influence individual's intentions to use a technology. The use and consequently the perception of effectiveness of tax E-filing system is therefore dependent on the attitude of the individual towards its use, and the subjective norm [7-11].

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The 'Technology Acceptance Model' also offers important insights. It posits that users of a technology are influenced by perceived usefulness as well as perceived ease of use of the respective technology, in this context E-filing [12,13]. Essentially, as users, tax administrators' perception of effectiveness is bound to be influenced by how they accept the technology and their perception of usefulness as well as ease-of-use.

An important part of the theoretical propositions that have been put forward on the assessment of effectiveness of information technologies such as the tax E-filing system is given by Delone WH and McLean ER [14]. In their postulations, the success of an information system, hinges on the parameters of information quality and system quality, among others. The former entails accuracy, relevance, timeliness and completeness while the latter refers to the level at which functionalities of the system facilitates a user to meet the required needs in an easy manner, as per the theoretical explanations of the model [7].

Several parameters are thus critical in influencing user satisfaction. Al-Tarawneh KA [15] argues that service quality of an information system such as e-filing, which comprises of parameters of reliability, responsiveness, ease of use and security directly influence user's perception of the effectiveness of the system.

## Empirical literature

Empirical studies suggest that tax E-filing system is an effective way of ensuring simplified tax administration as well as enhanced revenue generation. These outcomes are attributed to the system's advantages in terms of time saving, convenience as well as cost-effectiveness to both parties, i.e., taxpayers and tax authority [16]. With regards to factors that shape users' perceptions, information quality is documented to be particularly important in shaping user perception of an information system [17,18]. Demonstrates that with high quality information generated by a system such as tax E-filing system, users' performance is enhanced thus influencing their attitude and perception towards the respective system. Essentially, because of high quality information, users are satisfied as the information quality aids in using the system well [19]. System quality is equally important. Petter S and McLean ER [20], in a review of 90 empirical papers dealing with information system success, they conclude that system quality is integral in shaping user satisfaction and thereby their perception over the system.

Although substantial empirical literature exists on the adoption, use and effectiveness of E-filing system, in Tanzania, studies focusing on aspects of E-filing are very few [21]. Assessed the influence of facilitating conditions as well as taxpayer's perceptions on benefits and risks on the intention of adopting e-filing. Their study notes that perception of risk is negatively associated with the intention to adopt E-filing while perception of benefits had a positive influence. Kimea A, et al. [22], on the other hand, used data from Mwanza, Dar es Salaam and Cost regions in Tanzania to assess taxpayers' intentions on the use of tax e-filing. Using endogenous switching regression, the authors find that social influence, risk and performance expectations have a significant effect on the intent to use e-filing.

On user perception on the effectiveness of an electronic information system, empirical evidence shows that several parameters are important. Rahman MKBA, et al [23], in a study assessing the effects of e-service quality on users' satisfaction of E-filing system, found that the parameters of ease of use, security, responsiveness and design of the system are crucial in influencing the satisfaction of users. Islam MA, et al. [24], found that user satisfaction of income tax E-filing system is primarily influenced by the quality of the system as well as of the information. Specifically, the functionality, responsiveness, flexibility and reliability were critical parameters that users assessed. Pathur, in a study in India, found that the perceived ease of use and perceived usefulness of the E-filing system were significant in enhancing the taxpayer's satisfaction.

Overall, despite the breadth of literature on the adoption, use and effectiveness of electronic tax administration from the perspective of taxpayers, studies on the tax E-filing system, in particular, from the point of view of tax officials is nonetheless scant. This is the gap in literature that this paper attempts to fill. Understanding of the success of the E-filing system, particularly

from the tax officials' point of view, is imperative to inform efforts towards enhancing the effectiveness of the system for improved tax administration.

In this paper, the tax E-filing system is viewed as an information system (IS) tool which is adopted to enable swift submission and processing of taxpayers' tax information. Success of an information system, as theorized by Delone WH and McLean ER [14] and used widely in literature hinges on the parameters of information quality and system quality, among others [7,25]. Following from this model, the paper assessed tax administrators' perception on the E-filing system using two user-satisfaction parameters of system quality and information quality.

## Methodology

### Data and methodology

To understand the perception of taxpayers on the effectiveness of tax E-filing system, the study uses the case study of Arusha Tax Region, focusing on tax officials, as users. The rationale for choosing this region was due to availability and accessibility of data due to the substantial number of businesses which are registered and using the system and experienced tax officials who are using the e-filing system.

As the study intended to elicit information from tax administrators who work in departments that are directly responsible for handling tax returns filed, a multi-stage sampling strategy was employed. At the first stage, a non-probability sampling technique was adopted to select the required relevant number of tax officials from appropriate departments at the TRA. At the second stage, selection of respondents at the level of each branch employed probability sampling technique in which once the eligible tax officials were listed, random selection was used to get the appropriate number relative to branch sizes. Using sample size estimation as proposed by Yamane T [26] and on considerations of accuracy of results needed, population size of the study as well as its heterogeneity, and resources available, the final sample used for the study is 75 tax administrators from various Tanzania Revenue Authority (TRA) offices in the Arusha Tax region.

To enable collection of reliable and comprehensive data, structured and semi-structured questionnaires as well as were used. These data collection instruments were first piloted. The structured questionnaire was administered to tax administrators selected. Additionally, semi-structured interview questions were administered to key informants with the view of supplementing data collected from questionnaires. With respect to the types of data collected; the prepared instruments enabled collection of primary data. However, secondary data was also used to further provide insights on the set research questions.

To enable answering of the research questions as specified in this study a quantitative approach was employed. Using the case study of tax administrators in Arusha Tax region, the collected data was quantitatively analysed. In this, descriptive statistics such of percentages, range and frequencies were used to generate important empirical results. Relevant statistical tools were used in particular the Statistical Package for Social Sciences (SPSS).

## Results and Findings

This section presents the results of the study, as per the research objectives. The first part of the chapter presents descriptive results of the demographic aspects of the sample used while the second part dwells on the results and findings of the perceptions of tax officials on the effectiveness of the E-filing system.

### Characteristics of respondents

Figure 1 presents the distribution of respondents by age and education. Results show that majority of tax officials (about 62 percent) Bachelor Degrees. After this level of education, Certificate/Diploma constitutes the next group with about 21 percent of tax officials. A small proportion (16 percent) holds Master's education level. With regards to gender, results show that majority of are males, constituting about 61 percent. On the other hand, females take up

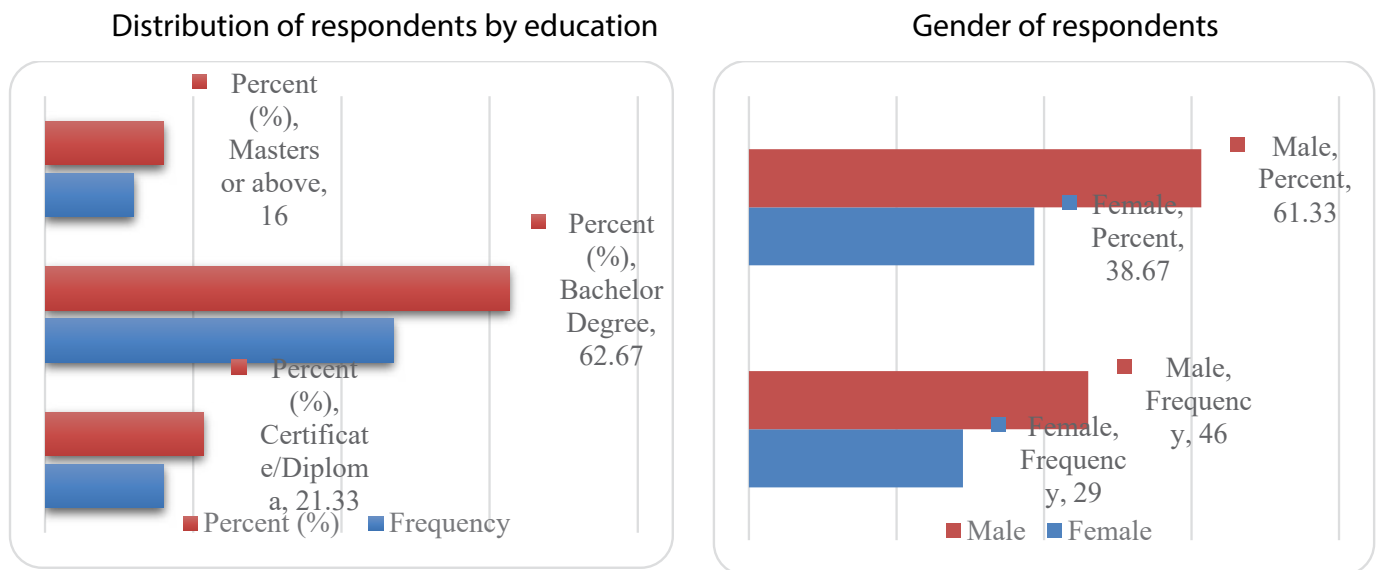


Figure 1. Distribution of respondents by age and education.

about 38 percent. This clearly suggests the dominance, in terms of numbers, of males in these departments compared to females.

### Tax administrators’ perceptions on the effectiveness of E-filing system

In gauging the effectiveness of the tax E-filing system, the parameters of accuracy, timeliness, relevancy, precision, and completeness were used. Table 1 presents the results on these parameters of information quality.

Of the tax officers interviewed, majority of tax officers (above 68 percent) are of the view that the E-filing system meets the quality parameter of information quality. Essentially, those who ‘agree’ as well as those who ‘strongly agree’ perceive that the information from E-filing system is free from errors. On timeliness, results clearly indicate that tax officers are of the view that the E-filing system produces information on a timely manner. Specifically, a sizable majority (about 80 percent) agree that the information from the E-filing system is available on time and up-to-date. Similarly, results indicate that an overwhelming majority of tax officers (above 90 percent) agree that the information from E-filing system is relevant. Interestingly, slightly above half of the respondents ‘strongly agree’ on the relevancy parameter of information quality from the E-filing system.

With regards to precision, about 44 percent of tax officers agree that the information obtained from the E-filing system is precise. On completeness of the information, the results show that about 60 percent of tax officers agree that the information obtained from the E-filing system is complete. Essentially, for a system to be considered effective in terms of information quality, completeness of the information –that is the extent to which the system provides the necessary information –is essential.

### Tax administrators’ perceptions on the effectiveness of E-filing system

Table 2 summarizes the results of tax administrators’ perception on system quality dimension of the tax E-filing system. On functionality, results show that majority of tax officials view the E-filing system to be functional, which is the system always works as it should be, and provides the needed information. However, about 22 percent are either neutral, or disagree with the assertion that the ‘E-filing system always works as it should and provides the needed information’. With regards to reliability, of the interviewed tax officers, about 64 percent agree that the E-filing system is indeed available at all times and is comprehensively secure. On the other hand, about a third of the respondents were of the opinion that the system is not quite reliable. Usability is equally an important parameter. Results reveal that 62 percent of the respondents agree that the system is easy to use. Further, 10 percent of the tax officers

Table 1. Tax administrators’ perceptions on information quality.

Rating	Accuracy	Timeliness	Relevancy	Precision	Completeness
Strongly disagree	4	0	0	0	0
Disagree	12	1.33	2.67	8	5.33
Neutral	14.67	14.67	4	48	28
Agree	66.67	56	41.33	40	40
Strongly Agree	2.67	28	52	4	26.67
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Table 2. Tax administrators’ perceptions on system quality.

Rating	Functionality	Reliability	Usability	Efficiency
Strongly disagree	0	0	0	5.33
Disagree	8	2.67	0	0
Neutral	14.67	33.33	19.67	33.33
Agree	66.67	53.33	62.3	41.33
Strongly Agree	10.67	10.67	18.03	20
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

were of the extreme opinion that they strongly agree that the E-filing system is designed such that it is very usable. A look into the data shows that training and experience were associated with these results. Lastly, on efficiency, about 41 percent of the tax officers interviewed view the E-filing system as efficient in saving time as well as saving on the authority’s expenses in the day to day administration of tax. Essentially, most respondents agreed that the system is very efficient when compared to manual filing of tax returns. Conversely, about 33 percent indicate to be neutral: that they neither agree nor disagree.

### Perceptions on effectiveness of E-filing System in enhancing tax administration

Enhancement of tax administration is by far the ultimate goal of most tax authorities. A summary of their perceptions on the different effectiveness attributes that enhance tax administration is given in Table 3.

Results show that tax officers, overall, perceive the E-filing system to be effective in enhancing tax administration. This however varies depending on the effectiveness attribute. Concerning the effectiveness of the E-filing system in facilitating collection of taxes at a minimum cost, majority of respondents tended to agree. Similarly, an overwhelming majority of tax officers (about 98 percent) see the E-filing as effective with respect to the ability to easing the processing of returns and related information. Respondents further perceived the E-filing system to be effective as it enables tax officers to efficiently

handle and process substantial tax information as well as in tracking of case files thus enhancing tax auditing. These results are in line with the literature of Yilmaz F and Coolidge J [27] which underscores the role of E-filing in reducing tax compliance costs. Lastly, majority of tax administrators see the system as instrumental in encouraging more compliance from taxpayers.

### Challenges of tax E-filing system

Appraising the challenges of the tax E-filing system, results revealed important insights. These challenges are summarized in Table 4. Essentially, results show that tax administrators face challenges related to:

- (i) Network and connectivity at peak times (78.3%)
- (ii) Inadequate training on aspects of E-filing system (62.1)
- (iii) Errors in uploaded information (55.2)
- (iv) System failure to capture some information (32.8) and
- (v) Poor integration of the tax E-filing system with other information systems (45.5).

## Discussion of Findings

Findings from this study reveal varying perceptions of tax administrators on the different aspects of effectiveness of the tax E-filing system. Considering of information quality, overall, majority is of the view that the system is accurate, relevant, and precise and offers information that is complete and on a timely manner. Essentially, information systems such as the E-filing system are argued to massively improve the accuracy of information filed by taxpayers [16]. Nonetheless, a section of tax officials interviewed were of the view that in some cases, tax payers file information that is incorrect, thereby affecting the accuracy of the information uploaded into the E-filing system.

Although majority of tax officers agree that the information obtained from the E-filing system is precise, results indicate that a sizable proportion is neutral, indicated by slightly below half of respondents. This is suggestive of the fact that the E-filing system, although it fairs quite satisfactorily in other aspects of information quality, such as accuracy, timeliness and relevancy, it can still be improved to further enhance its effectiveness.

On system quality, it is typical for systems not to be 'hundred percent' functional, that is why they require periodic upgrading. The tax officers interviewed opined that, overall, the system can be considered functional,

**Table 3.** Perceptions on effectiveness of e-filing system in enhancing tax administration.

Rating	Effectiveness attribute				
	Facilitates Collection of Taxes at a Minimum Cost	Eases Processing of Returns	Handles Substantial Tax Information	Enables Swift Tracking of Case Files for Auditing	Encourages More Compliance from Taxpayers
Strongly disagree	1.33	1.33	1.33	1.33	1.33
Disagree	1.33	0.00	0.00	0.00	1.33
Neutral	16.00	0.00	12.00	13.33	0.00
Agree	64.00	40.00	36.00	50.67	44.00
Strongly Agree	17.33	58.67	50.67	34.67	53.33
<b>Total</b>	100.00	100.00	100.00	100.00	100.00

**Table 4.** Challenges of tax e-filing system as per tax administrators.

S. No	Challenge	Response Rate
1	Network and connectivity	78.34
2	Inadequate training	62.12
3	Errors in uploaded information	55.24
4	System failure	32.85
5	Poor integration with other systems	45.54

as it has been used for years now. As noted earlier, an important aspect is the level at which functionalities of the system facilitates a user to meet the required needs in an easy manner On the parameter of reliability of the system, respondents expressed confidence in the aspect of security of the system. This is encouraging given the observations of Yonazi J [28] who notes the challenges of infrastructure on the part of developing countries, in particular the case of Tanzania.

On the part of usability, the level of experience and training that the officers have as well as how 'pro-technology' and up-to-date one is in using information systems are important attributes shaping perceptions of usefulness. As also observed by Sefue O [6] in the context of developing countries such as Tanzania, there are inherent challenges in implementing e-services due to users' technological knowhow and the willingness to use electronic services. With respect to efficiency of the system, most respondents agreed that the system is very efficient when compared to manual filing of tax returns. Overall, as shared by other literature such as Sichone J [21], e-services are widely acknowledged to improve efficiency. The key argument from these results is that although the system is far more efficient than a manual system, there are still aspects that need to be improved to further reduce the time needed to process information and also the cost incurred in maintaining the system [28].

As is the case with other countries, tax E-filing system is still confronted with challenges related to network and connectivity, inadequate training on aspects of E-filing system, errors in uploaded information, failure to capture some relevant information, and poor integration with other systems such as from financial and investment institutions. However, this is a concern not only for Tanzania, but for the wider Sub-Saharan Africa as argued by a study of Schuppan, which looks at e-government and integration in Africa. Nonetheless, this may hamper accessing of accurate information, or validating information provided by taxpayers. Overall, findings strongly suggest that, overall, perceive the E-filing system to be effective in enhancing tax administration.

## Conclusion

This study set out to assess the perception of tax administrators on tax E-filing system from the Tanzania Revenue Authority (TRA) branches in the Arusha Tax region. Specifically, it:

- (i) Assessed tax administrators 'attitude and perceptions on the effectiveness of E-filing system on parameters of information quality and systems quality;
- (ii) Assessed the perception of tax administrators on the effect of tax E-filing system in enhancing tax administration; and
- (iii) Evaluated challenges faced by tax administrators in using the tax E-filing systems for tax administration. A sample size of 75 tax administrators from TRA Arusha branch with both primary and secondary data was used.

The study employed both qualitative and quantitative approaches. Qualitative data analysis was done using content analysis while on the part of part of quantitative data analysis, descriptive statistics such as mean, percentages, range and frequencies were used to generate important empirical results.

From the analysis of the results, the study reveals a number of key findings. Majority of tax officers are of the view that the E-filing system meets the quality parameter of information quality. With few exceptions, the perceptions of the respondents indicate that the information from E-filing system is free from errors. On system quality, majority of tax officials view the E-filing system to be functional, but periodic upgrades are important. Additionally, notwithstanding the challenges of network and connectivity, the tax E-filing system can be considered reliable and comprehensively secure.

Emanating from these findings are that, overall, a considerable majority of tax administrators are of the view that the E-filing system is effective in enhancing tax administration. Nonetheless, on the specific parameters of information quality and system quality, findings reveal that although



tax administrators agree that the system is functional and reliable, and offers acceptable levels of accuracy and timeliness, there is still scope for improvement in aspects of precision and completeness data uploaded, as well as usability and efficiency of the system.

In terms of implications for policy and recommendations for enhancing the system, the conclusions show that, while the E-filing system is instrumental for improving tax administration, deliberate efforts by relevant authorities should focus on its continuous improvement to further enhance its effectiveness. Specifically, the TRA should undertake appropriate strategies that will enhance the network and connectivity of the E-filing system, ensure periodic training of staff. In addition, it is important for the organization, through its taxpayer education programs, to scale-up education and awareness of taxpayers on quality of information to be uploaded, upgrading the system and enhancing its integration with other systems.

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