

**ELECTRONIC TAX SYSTEM AND TAX COMPLIANCE IN
URBAN COUNCILS OF UGANDA**

A CASE STUDY OF NANSANA MUNICIPALITY

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**A RESEARCH PROPOSAL SUBMITTED TO FACULTY OF
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A WARD OF A BACHELOR'S DEGREE IN
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TABLE OF CONTENTS

CHAPTER ONE.....	3
INTRODUCTION	3
1.1 Introduction	3
1.2 Background to the study	3
1.3 Statement of the Problem.....	4
1.4 General objective	4
1.5 Specific objectives of the Study	4
1.6 Research Questions.....	4
1.7 Justification of the study	5
1.8 Significance of the study	5
1.9 Scope of the Study	5
CHAPTER TWO.....	7
LITERATURE REVIEW	7
2.1 Introduction	7
2.2 Theoretical Review	7
3.1 Introduction	9
3.2 Research Design	9
3.4.2 Sampling Techniques.....	9
3.5 Data sources.....	10
3.5.1 Primary sources	10
3.5.2 Secondary sources	10
3.6.2.1 Questionnaire.....	10
3.7 Quality control.....	11
3.7.2 Reliability	11
3.10 Ethical consideration	12
3.11 Limitations of the study	12
REFERENCES	12

CHAPTER ONE

INTRODUCTION

1.1 Introduction

The study seeks to examine the impact of electronic tax payment on tax compliance in Nansana Municipality. This chapter presents background to the study, statement of the problem, research objectives and questions, scope of the study, justification of the study, significance of the study and finally definition of key terms.

1.2 Background to the study

Tax compliance is very important for every government in the world as it enables the government to acquire assets which are not liable to debt and which the government uses to develop its economy (Ngotho & Kerongo, 2014). However, studies and other journal publication have shown that most governments face serious challenges in their revenue collection performance where governments are not able to collect sufficient funds to cover their budget expectations (Balunywa et al., 2014). For years, revenue collectors have not been channeling all the amount of money they collect to the Country Treasury (Ngotho & Kerongo, 2014).

Electronic tax payment has been given attention through the increase in the use of information technology and this affects the tax administration. Nisar (2013) argues that current problems in public taxation stress the need of developing a system of tax assessment and collection that involves internet services. Therefore, Electronic tax payment system is an online platform whereby the taxpayer is able to access through internet all the services offered by a financial authority such as the registration for personal identification number, filing of returns, payment of taxes and application for compliance certificate.

In South Africa, SARS e-filing is the official online tax returns submission portal for South African Revenue Service launched originally in 2001 through third-party companies, then expanded and taken in-house by SARS in 2006. In the 2015/2016 tax year, SARS e-filing processed 36.80 million electronic submissions and payments which is equivalent to 98.7% of all submissions and payments to SARS in South Africa (South African Government News Agency, 2016). SARS e-filing is a free, online process for the submission of returns and declarations and offer other related services.

Electronic tax system forms part of the revenue collection reforms by Nansana Municipality whose main motive is enhancing tax collections and increase revenue collection and thus, tax revenues have been increasing rapidly due to the country's rapid economic development accelerated by the new systems (Ngotho & Kerongo, 2014). Despite the introduction of the electronic tax systems to enhance tax compliance, levels of tax compliance remain low not only in Uganda but East Africa at large. This is evidenced in the East African Revenue Authorities Comparative Revenue Analysis Report of 2015 / 2016 that was published in May 2017, that one of the major challenges faced by the EARAs in revenue mobilization is low compliance levels. Since the inception of the electronic tax payment in June 2009, it is not clear

how the new system has improved tax collection, enhanced administration, reduced compliance costs and improved tax compliance hence necessitating this study.

1.3 Statement of the Problem

Currently, Nansana Municipality train taxpayers, organises workshops and seminars with an aim of informing the public about electronic tax systems. Despite of the introduction of electronic tax system, tax compliance levels remain low and tax collections are below the targets set by Nansana Municipality (Kabafunzaki, 2010). This is evidenced in the Revenue Performance Report of FY 2017/2018 which shows that net revenue collection of UGX 14,456.11 billion was collected. However, the collections were UGX 606.32 billion below the FY 2017/2018 target of UGX 15,062.43 billion (Nansana Municipality Revenue Performance Report, 16th July, 2018). In addition, the East African Revenue Authorities Comparative Revenue Analysis Report that was published in May 2019 points out that one of the major challenges faced by the EARAs in revenue mobilization is low compliance levels.

At urban council level, despite the introduction of the Electronic Tax System (IRAS) in KCCA Nansana Municipality in 2018, Nansana Municipality has still failed to realize its budget collection in the Financial Year 2021/2022. The Local Government Minister, Raphael Magyezi expressed dismay over the inadequate local revenue collection and rampant corruption in KCCA Nansana Municipality in Kampala district. According to Magyezi, the Shillings 6.1 billion collected by Nansana Municipality was very insufficient during the financial year 2022/2023. He argued that Nansana Municipality had potential of increasing its local revenue collection to as much as Shillings 20billion without revising the current tax rates. (Local Revenue Collection Journal 2020). In addition, the East African Revenue Authorities Comparative Revenue Analysis Report that was published in May 2019 points out that one of the major challenges faced in revenue mobilization is low compliance levels. It was against this background that the researcher seeks to examine the impact of electronic tax payment on tax compliance in Nansana Municipality.

1.4 General objective

The general objective of this study was to examine the relationship between electronic tax payment and tax compliance in Uganda.

1.5 Specific objectives of the Study

- i. To examine the effect of electronic tax payment on tax compliance in Uganda.
- ii. To establish the challenges faced by the tax payers in using electronic tax payment in Uganda.
- iii. To suggest ways of improving the electronic tax payment to enhance tax compliance in Uganda.

1.6 Research Questions

- i. What is the effect of electronic tax payment on tax compliance in Uganda?
- ii. What challenges are faced by the tax payers in using electronic tax payment in Uganda?
- iii. What are the ways of improving the electronic tax payment to enhance tax compliance in Uganda?

1.7 Justification of the study

Nansana Municipality relies heavily on taxes to fund its development expenditure. An increase or decline in tax revenues has a direct bearing on running of Nansana Municipality. The study is likely to reveal the strengths or weaknesses associated with implementation of electronic tax payment system and its benefits not only to the authority but also to taxpayers thereby, increasing the rate of tax compliance in Uganda.

1.8 Significance of the study

- i. The finding of this study may be of great importance to Uganda Revenue Authority in establishing the impact of electronic tax payment on tax compliance in terms of whether it leads to growth or decline of revenue collections.
- ii. The Authority may also use the study to identify user interaction challenges that can be improved for the smooth running of the system. The Authority may also observe and take note of the effect of electronic tax payment on the cost of revenue collection.
- iii. The study findings may reveal the strengths or weaknesses associated with the implementation of new technology and its benefits to taxpayers.
- iv. Other government agencies may benefit from this study in understanding early the implementation challenges they might face in the application of online systems and also predictable end user reactions to the systems.
- v. The findings of the study may also contribute to the existing body of knowledge and may form the basis for further research in the area of technology and tax compliance in Uganda.

1.9 Scope of the Study

Content scope

The constructs studied will be; electronic tax payment (internet payment system, electronic billing machine and mobile payment system) and tax compliance in Uganda.

Geographical scope

The study will be carried out in Nansana Municipality which is located along Hoima road in Nasana town 10km away from Kampala City Centre

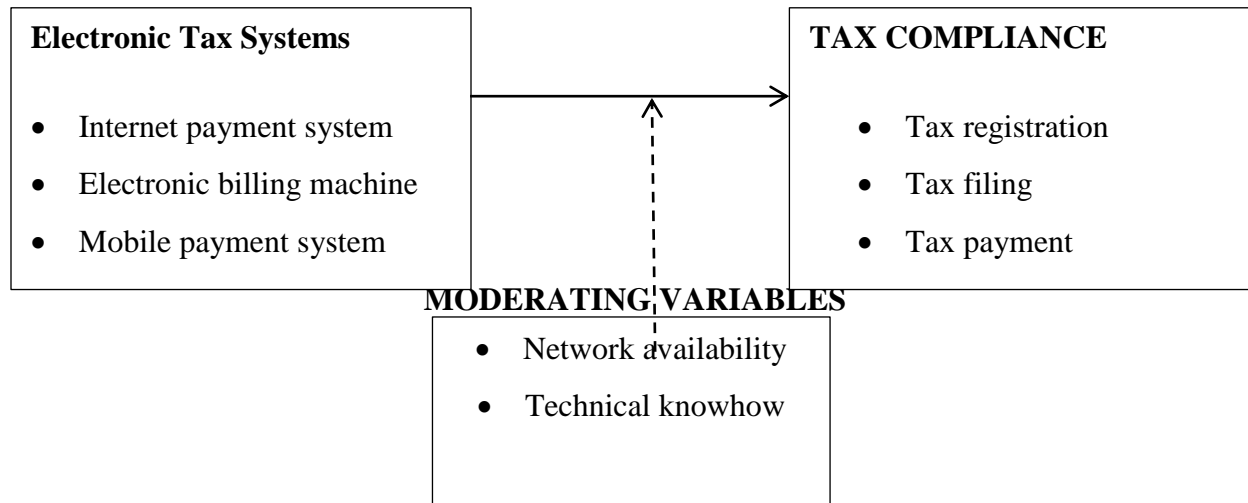
Time scope

Interest will be in information relating to the period between 2014 and 2024. The period identified will be expected to avail information that is fresh and recent.

1.9 Conceptual framework

INDEPENDENT VARIABLE

DEPENDENT VARIABLE



1.10 Operational definitions of the key words

Electronic tax system: According to Dowe (2010), electronic tax system is a computerized tax administration system that is especially designed to handle general tax administration from registration, assessment, filing returns and processing of claims and refunds.

Tax Compliance: According to Allink and Kommer (2010), tax compliance is the timely filing and reporting of required tax information, the correct self-assessment of taxes owed, and the timely payment of those taxes without enforcement action.

E-filing: According to Allink and Kommer (2010), e-filing refers to the transmission of tax information directly to the tax administration using the internet.

E-payment: According to Allink and Kommer (2010), e-payment is defined as the transfer of money from a person's bank account to the tax administration's bank account using the internet.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents literature on the theoretical and conceptual review, the effect of electronic tax system on tax compliance, the challenges faced by tax payers in using electronic tax system and ways of improving the electronic tax system to enhance tax compliance. This was used to compare and establish the variations and/or similarities between this study findings and what literature provides.

2.2 Theoretical Review

This study adopted Technology Acceptance Model (TAM) as the theoretical basis for analyzing and understanding electronic tax system and tax compliance in Uganda. The theory suggests that perceived usefulness (PU) and perceived ease of use (PEOU) of IT are major determinants of its usage. Perceived usefulness (PU) was defined as a person's belief that using a particular system would enhance his or her job performance and perceived ease of use (PEOU) was defined as a person's belief that using a particular system would be free of effort. Both PU and PEOU jointly influence citizens' intention. Davis et al. (1989) assert that the key purpose of Technology Acceptance Model (TAM) is to provide a basis for tracing the impact of external factors on internal beliefs, attitudes and intentions. Behavior Intention (BI) is a measure of the strength of one's intention to perform a specified behavior. According to intention-based theories, user adoption and usage behavior are determined by the intention to use IT. It is a kind of "self-prediction" or "behavioral expectation", indicated as one of the most accurate predictors available for an individual's future behavior (Davis, 1989). In predicting usage; TAM model might be useful within and across organizations for evaluating applications or technologies, or to make comparisons between user groups or applications. This theory was relevant to the study as it emphasizes that using a particular system enhances compliance.

Ability to Pay Theory

This theory was developed by Smith and Pigou (1903) "The subjects of every state ought to contribute towards the support of the government, as nearly as possible, in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the state." The ability-to-pay principle requires that the total tax burden will be distributed among individuals according to their capacity to bear it, taking into account all of the relevant personal characteristics. This is the most popular and commonly accepted principle of equity or justice in taxation as citizens of a country pay taxes to the government in accordance with their ability to pay. It seems that if the taxes are levied on this principle as stated above, then justice can be achieved. The most suitable taxes from this standpoint are personal levies (income, net worth, consumption, and inheritance taxes). The economists are not unanimous as to what should be the exact measure of a person's ability or faculty to pay. The main viewpoints advanced in this connection are as follows:

Ownership of Property: Some economists are of the opinion that ownership of the property is a very good basis of measuring one's ability to pay. This idea is out rightly rejected on the ground that if a person earns a large income but does not spend on buying any property, he will then

escape taxation. On the other hand, another person earning income buys property; he will be subjected to taxation. Is this not absurd and unjustifiable that a person, earning large income is exempted from taxes and another person with small income is taxed?

Tax on the Basis of Expenditure: It is also asserted by some economists that the ability or faculty to pay tax should be judged by the expenditure which a person incurs. The greater the expenditure, the higher should be the tax and vice versa. The viewpoint is unsound and unfair in every respect. A person having a large family to support has to spend more than a person having a small family. If we make expenditure as the test of one's ability to pay, the former person who is already burdened with many dependents will have to pay more taxes than the latter who has a small family. So this is unjustifiable.

Income as the Basics: Most of the economists are of the opinion that income should be the basis of measuring a man's ability to pay. It appears very just and fair that if the income of a person is greater than that of another, the former should be asked to pay more towards the support of the government than the latter. That is why in the modern tax system of the countries of the world, income has been accepted as the best test for measuring the ability to pay of a person.

Benefit Theory

The benefit approach was initially developed by Knut Wicksell (1896) and Erik Lindhl (1919). According to this theory, the state should levy taxes on individuals according to the benefit conferred on them. The more benefits a person derives from the activities of the state, the more he should pay to the government. This principle has been subjected to severe criticism on the following grounds:

The state maintains a certain connection between the benefits conferred and the benefits derived. It will be against the basic principle of the tax. A tax, as we know, is compulsory contribution made to the public authorities to meet the expenses of the government and the provisions of general benefit. There is no direct quid pro quo in the case of a tax. Most of the expenditure incurred by the state is for the general benefit of its citizens, It is not possible to estimate the benefit enjoyed by a particular individual every year.

If we apply this principle in practice, then the poor will have to pay the heaviest taxes, because they benefit more from the services of the state. If we get more from the poor by way of taxes, it is against the principle of justice? The implication of this theory is that small tax payers may have to pay more taxes than medium and large tax payers.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter entails the description of how the research is to be carried out. It represents research design, area of study, study population, sampling procedures, sample size, sampling techniques, data sources, data collection methods and instruments, measurement of variables, data analysis, ethical considerations and limitations of the study.

3.2 Research Design

A research design is a plan or a framework for guiding a study. The design connects the questions or objectives of the study to the data gathered. **Marshall (1996)** defines a case study research method as an empirical inquiry that investigates a contemporary phenomenon within its real-life context; when the boundaries between phenomenon and context are not clearly evident; and in which multiple sources of evidence are used. This will be appropriate for gathering information, summarizing, presenting and interpreting it for the purpose of clarifying on the variables. The rationale for selecting the research design will be to enable a deeper understanding and knowledge of the effect of Electronic tax systems on tax compliance in Nansana municipality. The study will employ this research design as a qualitative analysis which involves careful and in-depth investigation of a particular unit or event under study for purposes of generalization.

3.3 Study population

Population refers to an entire group of individual, events or objects having common observable characteristics (**Kothari, 2004**). The study population will comprise of traders, business peoples (tax payers), local leaders, tax officials in Nansana Municipality among others.

3.4 Sampling Procedures

3.4.1 Sample size

Sample size is the number of items involved in the study as the respondents in the study. Sampling procedure on the other hand is the scientific process through which the sample elements are selected (**Mugenda & Mugenda, 2003**). This research will use stratified random sampling procedure to select a sample to represent the entire population. According to Krejcie and Morgan, (1970) the study will use a sample size of 100 respondents.

3.4.2 Sampling Techniques

The researcher will use a stratified sampling technique to all population groups of the study. Stratified sampling means that the research partitions the population into sub populations with their common characteristics that can be easily sampled. This technique allows the researcher to have required information basing on the set objectives of the study according to **Mugenda and Mugenda (2009)**. The sampling procedure was applied to enable the researcher to obtain accurate and reliable samples that were helpful to collect quantitative and qualitative data on electronic tax system and tax compliance.

3.5 Data sources

3.5.1 Primary sources

This is the research that is collected firsthand and is original to the person using it. **Driscoll, Dana Lynn (2010)**. This is the original research that is obtained through first-hand investigation. This includes information collected from interviews, experiments, surveys, questionnaires, and so many others. Data will be collected through the use of questionnaires.

3.5.2 Secondary sources

This comprises the review of textbooks, journals, newspaper articles, internet and earlier researches on the effect of supplier' development on the performance of a manufacturing firm (Schutt, (2006))

3.6 Data Collection Methods and Instruments

3.6.1 Data Collection Methods

Data collection is a means by which information is obtained from selected subjects of an investigation (Creswell, 2003).

3.6.1.1 Questionnaire Method

The researcher will adopt the use of questionnaire as a method of data collection to the identified set of respondents. Questionnaire is useful because it is efficient use of time that is information can be collected from a large number of people and the questions can be easily analyzed, anonymity is possible and everyone gets the same questions that is, it is standardized. The study will use the questionnaire method.

3.6.2 Data Collection Tools/Instruments

The instruments of data collection are tools used to collect both primary and secondary data. Suitable, usable and adequate data for the study were collected through administering questionnaires.

3.6.2.1 Questionnaire

According to Cooper and Schindler (2006) the questionnaire is conveniently used because it is cheaper and quick to administer, it is the above researcher's effect and variability, and is highly convenient for the respondents as they could fill them during free times or when workloads are manageable. The questionnaires were designed in strategic way comprising of statements to be agreed on by the respondents. Questionnaires will be chosen because the sampled population is literate and they are able to read interpret and write. Closed ended questionnaire will be preferred because it will enable the researcher to get feedback according to the research objectives. The questionnaires will be physically dropped to the selected respondents and picked after two weeks to give them more time to understand and answer the questions.

3.7 Quality control

This section will be important in ensuring the validity and reliability of the instruments and thus controlling data that will be generated from questionnaires and interviews.

1.7.1 Validity

Validity has to do with how accurately the data that will be obtained in the study represents the variables of the study. If such data will be a true reflection of the variable, then inferences based on such data will be accurate and meaningful (Mugenda and Mugenda, 2003). To ensure validity of the questionnaire, the researcher will seek the expert opinion of the supervisors before going to the field to collect data.

Validity refers to the accuracy of the data obtained. This implies that the research instrument used must measure what is required. Enon (2010) argues that the tools must be accurate, correct, true, meaning and right.

3.7.2 Reliability

Reliability is a measure of the degree to which research instrument yield consistent results or data after repeated trials (Mugenda & Mugenda, 2003). Reliability is the degree to which a particular measuring procedure gives equivalent results over a number of repeated trials (Orodho, 2009).

3.8 Measurement of variables

The variables will be measured using a Likert-scale. A scale consists of a number of statements which express either favorable or unfavorable attitude towards the given object to which the respondents are asked to respond. Each response is given a numerical score, indicating its favorableness or unfavorableness and the scores are totaled to measure the respondents' attitudes. The scale of 1-5 will be used to help the researcher measure the extent to which research objectives are achieved where by 1= I will represent strong agreement, 2= Agree with the statement, 3= undecided, 4= Disagree and 5= strongly disagree (Denscombe, 2000). The choice of this measurement is that each point on the scale carries a score and it is the most frequently used summated scale in the study of social attitudes.

3.9 Data Analysis

3.9.1 Quantitative Analysis

Basing on (Mugenda & Mugenda 2003) recommendations on the use of descriptive statistics as a method of data analysis, the collected data will be analyzed by descriptive statistics involving weighted average and percentages. The researcher will use SPSS to aid in data analysis. Quantitative data will be analysed through descriptive and inferential means..

3.9.2 Qualitative Analysis

Data collected from respondents will be presented, deduced and analyzed through descriptive narration, graphs, tables and pie charts. Descriptive narration will be used to examine the qualitative data collected from respondents. The qualitative data will be collected from interviews and documentary reviews will be analyzed by content analysis. The initial step will

involve sorting the content into themes, which depends on the content. Data collected will be organized into a common data pool. It will be transcribed, synchronized and grouped into themes. During analysis, themes will be generated from the responses and categories. A coding scheme will be adopted to create themes. It will be these major themes that formed the basis of extrapolating out the emergent issues related to the research question subject matter.

3.10 Ethical consideration

1. The researcher will attain an introductory letter from the university to be used for accessing different targeted respondents.
2. The researcher will also obtain informed consent of the respondents on the arrival at the data collection sites.
3. The researcher will observe and respect the privacy, confidentiality and anonymity of all the participants and respondents in this study.
4. The researcher will try his level best not to be biased by any information provided and avoid doubting information. This will enable the researcher to get balanced information from the respondents.

3.11 Limitations of the study

1. Financial constraints in carrying out research. The study requires a lot of funds like transport and general welfare.
2. The researcher also expects non-response of some questions especially where the respondents selected have little knowledge about particular questions.
3. The researcher will also experience time constraints in data collection due to the delay of respondents, analyzing of data and in the final presentation of the report which will take a lot of time.

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