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A Qualitative Study of Stakeholders Perception on the Role of Tax Authorities in Eliminating Tax Fraud

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Abstract: The study employs a mixed-methods research design, incorporating both qualitative and quantitative approaches. Through interviews with key stakeholders, including tax officials, taxpayers, and experts in the field, the research explores the various factors contributing to tax fraud and the effectiveness of the NRA's strategies in addressing this issue. The findings indicate that tax fraud in Sierra Leone is primarily driven by a lack of awareness and understanding of tax obligations, inadequate enforcement mechanisms, and corruption within the tax administration system. The NRA has implemented several initiatives to combat tax fraud, including the introduction of electronic tax filing systems, strengthening tax audits, and enhancing taxpayer education programs. The dissertation argues that while the NRA's efforts have shown some positive outcomes, there are still significant challenges to be addressed. These include the need for more comprehensive taxpayer education, improved collaboration between the NRA and other relevant institutions, and the establishment of a robust legal framework to prosecute tax evaders. The research concludes by providing recommendations for policymakers and the NRA to enhance their efforts in eliminating tax fraud in Sierra Leone.

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Introduction

One of the top development policy agenda for developing countries like Sierra Leone is building the capacity of low-income countries to mobilize more tax revenues. Tax-systems have undergone some major changes since the mid-1990s, and the reform-process is expected to continue. Some of the important changes expected are; a simplification of the tax-regime, including broadening of the tax base; rationalization of the exemption-system to avoid further erosion of the tax-base; and review/change of tariff-rates and the introduction of revenue- raising measures to compensate for possible losses arising from further liberalization of the trade-regime (Alm, and Martinez-Vazquez, 2007). Another important change is to improve the efficiency of the tax administration itself. A number of African countries have implemented comprehensive reforms of their tax administration. Part of the exercise has been to establish autonomous revenue authorities, which would be less vulnerable to political intervention and tax fraud practices. Although the empirical evidence is mixed, it seems that these 'independent' authorities in some countries have not helped to reduce tax fraud.

Tax fraud refers to a deliberate refusal of a taxpayer towards his/her tax obligation. Deliberate refusal to disclose one's sources of income to the tax authority with the intention of paying nothing or something lesser in terms of one's tax liability is an attempt to evade tax. Tax evasion is a phenomenon that is present in all societies using taxes to finance government expenditures. This is due to certain factors which include ignorance and noncompliance on the part of taxpayers, poor standard of record keeping and incorrect returns made by small scale businesses. Hence drastic measures should be set and implemented to be able to fund development projects. As Chen (2003) posit, the provision of public services offers a rationale for taxation. Hitherto, taxation and tax fraud, in turn, influence public expenditure and capital accumulation, which affect output and economic growth. The incidence of taxation and the prevalence of tax evasion are vast and cannot be underestimated. Since centuries past, tax evasion, by its very nature, is difficult to observe. This is evident in the fact that 'during the third century, many wealthy Romans buried their jewellery or stocks of gold coin to evade the luxury tax, and home owners in eighteenth-century England temporarily bricked up their fireplaces to escape notice of the hearth tax collector. Thus, the history of taxation is replete with episodes of evasion, often notable for their inventiveness.

Today tax fraud seems to take place in practically every country in the world, and should be considered a potential problem everywhere. Still, evasion and fraud in tax administration are phenomena which hit developing countries hardest. Firm evidence on the extent of such illegal practices is naturally hard to come. According to (GFI, 2000) anecdotal evidence from different developing countries indicate that half or more of the taxes that should be collected cannot be traced by the government treasuries due to corruption and tax evasion. For example, Gupta, (2013) calculates a sum of US$285 billion per year which developing countries lose because of tax evasion in the domestic informal economy. Estimates on tax revenue lost due to corporate income shifting vary between US$35 billion and US$160 billion per year.

Tax evasion by wealthy individuals is estimated to cause additional revenue losses in developing countries ranging from US$15 billion to US$124 billion annually. Also, Global Financial Integrity (GFI, 2000) calculates those developing countries lose between $859 billion to $1.06 trillion a year through illicit financial flows. Illicit financial flows are defined as money that is illegally earned, transferred, or utilized GFI, 2000). By definition of GFI this includes the transfer of money earned through illegal activities such as corruption, transactions

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involving contraband goods, criminal activities, and efforts to shelter wealth from a country's tax authorities (NRA, 2016). Empirical evidence about the extent of tax evasion and avoidance for different world regions is also very limited. A new study by GFI estimates that African countries have lost US$854 billion in cumulative capital flight over the period 1970-2008 (GFI, 2000).

In Sierra Leone Tax collection in the country is still below the international standards of being above 30% of the GDP and currently it amounts to around 18% of the GDP. However, according to the current data, tax revenue collection contributes to around 53.3% of the total government budget while non-tax revenue mainly collected by the Local governments is still as low as only 4.3 percent (NRA 2016). This tax evasion is associated with deliberate actions, carelessness, errors, misunderstanding of the law and regulations and requirement relating to record keeping and filing tax returns. Due to rampant tax fraud in most developing countries including Sierra Leone, governments have been facing difficulties to expand their tax base to meet the revenue needed to finance service delivery. This has encouraged the governments to resort to increasing the same type of taxes every year in order to cope with the yearly increased budgetary demand for service delivery in the country.

Webley et al. (1991) divided taxpayers into three groups – the taxpayers who never evaded their taxes, those who always evade taxes, and those who occasionally evade their taxes. Before the electronic tax system, the Sierra Leone tax system was manual; the manual tax system was associated with many impediments like avoidance, evasion, malpractices of tax officials, bad government and other defaming activities causing weak tax system and low revenue which is generated form the taxes. They considered these activities as factors that precipitate economic sabotage, and they classified them as causes for the low development of Sierra Leone.

The damages caused by tax evasion have adversely affected the government revenue as tax significantly affects income. It has become a chronic challenge that has led to a high loss of financial resources sabotaging the economy. Tax evasion has social and economic consequences. First, it makes citizens more unpatriotic and reduces tax compliance amongst taxpayers, reducing available funds to provide social amenities or developing society, making them see no need to contribute to government as they gain nothing from governance. Over the years, several tax reforms introduced via the Electronic Cash Register (ECR) and ASYCUDA World were to discourage the act of evading and avoiding tax and generally mitigate the loopholes that restrain proper functioning of the country's tax system.

Tax administrators all over the world are now focusing on tax compliance enforcement and expanding the tax base through the e-governance framework. E-governance entails digitization or the use of advanced technologies to gather and analyse data on taxpayers with a view to setting a transparent and compliance–oriented tax administration. As tax authorities strive to improve tax management through innovation, they apply e-governance to taxation in order to enhance tax compliance and replace tax practices that are based on archaic 20th century legislation (PWC, 2007). In other words, electronic taxation or e-taxation has become a tool for enhancing tax administration. Everest-Philips (2008). noted that e-taxation is an effective mechanism for collecting, assessing and automating tax-related processes in order to eliminate tax fraud and increase productivity of tax system. Based on this, Alsqour & Alshirah (2020) recommended the use of e-taxation systems that rely on the latest information technology (IT) software and equipment for attaining efficiency in tax administration. They also recommended the change in legislation to ensure optimal tax compliance by various categories of taxpayers.

The National Revenue Authority is responsible for the management of taxpayers' obligations in Sierra Leone. Its primary responsibility is to ensure that the right amount of tax is paid at the right time, providing the government with the needed revenue to deliver goods and services as planned. An effective and efficient tax management system is critical for both emerging and developed economies since adequate revenue collection is an important determinant of economic growth (Martinez-Vazquez et. al 2023; Akgun, Cournède, & Fournier, 2017). An administration that achieves this task is effective. On the other hand, an administration that does so at a reasonable, minimal cost to the government is efficient. Tax administrations are expected to impose minimal costs on taxpayers and maintain a business-friendly and even-handed environment (Jimenez et. al. 2013). In addition, the pertinent role of tax administrations around the world is to raise tax revenues in accordance with existing tax law (Martinez-Vazquez et. al 2023).

The most prevalent use of Information Technology (IT) systems in tax administration has been to support tax administration tasks of processing returns and payments and collecting relevant information. Digitalization continues to provide support for tax administration and enable tax administration to move away from heavy manual processing and directing resources to facilitation, monitoring, and enforcement. Digitalization has been widely accepted as the springboard for sustainable economic development and cross-border tax administration and management (Olanike, et. al,. (2025). Tax reform is the process through which a country changes the way in which taxes are levied, mobilized, and utilized by the government of the day with the objective of improving tax administration or providing social or economic benefits thereby resulting in economic growth (Besley and Persson, 2009).

Statement of the Problem

The impact of Tax fraud on collection revenue performance and how to eliminate tax fraud was the problem of my study. The government of Sierra Leone has undertaken important steps to improve revenue collection performance by introducing various measures to improve tax collection, these include the introduction of taxpayer's identification number (TIN), broadening tax bases and a major introduction of Goods and Service Taxes (GST) to replace sales tax, with all efforts undertaken the country is still facing low collection performance due to tax evasion.

A low revenue productivity of the tax system is argued to have been attributable to mainly generous tax exemption, low compliance and tax evasion coming both from a weak tax administration and high tax rate (Geraldin, 1991). As a result, tax collection in the country is still below the international standards of being above 30% of the GDP and currently it amounts to around 18% of the GDP. However, according to the current data, tax revenue collection contributes to around 53.3% of the total government budget while non-tax revenue mainly collected by the Local governments is still as low as 4.3% (REPOA, 2012). From the data above it is observed that despite the increase in revenue collection in the current years the government still faces deficit in her budget indicating insufficient level of collection, this leads to the insufficient level of satisfying social welfare and it is mainly caused by the rise of tax evasion. It is necessary to study the effects of tax evasion especially in developing countries like Sierra Leone, since it has great impact on the growing of these countries.

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Objectives of the Study.

The main objective of the study is to examine the effects of tax fraud on revenue collection performance in Sierra Leone. Specific objectives are;

i. To examine the extent of which taxes are evaded in Sierra Leone.
ii. To examine revenue collection performance in Sierra Leone.
iii. To assess the impact of tax evasion on revenue collection performance in Sierra Leone.
iv. To find out strategies employed by NRA officials in reducing tax fraud problem in Sierra Leone.
v. To examine effectiveness of strategies employed by NRA in curbing tax fraud problem in Sierra Leone.

Research Questions

The research questions to this study include:

i. To what extent taxes are evaded in Sierra Leone?
ii. What is revenue collection performance in Sierra Leone?
iii. What is the impact of tax evasion on revenue collection performance in Sierra Leone?
iv. What are the strategies employed by NRA officials in reducing tax fraud problem in Sierra Leone?
v. Are strategies used by NRA effective or not?

Study Motivation

The study is reasonable on the basis that it would serve as good grounds for theory development which would give insight that would be useful in relation to other interventions for tax administration in Sierra Leone and to add to knowledge by eliciting views on the effects of tax fraud on the revenue collection performance. This would be a useful resource which would be beneficial to individual tax administrators, the government and the academia. Additionally, this study is justified on the grounds that it provides recommendation for further studies on the effects of tax evasion on the revenue collection in Sierra Leone due to the fact that, there is no research that is exhaustive enough to cover the problem to be studied. The study gives theoretical knowledge to the students and other tax administrative officers on implication of the tax evasion.

Literature Review

The methodology of tax evasion and compliance, mentioned in the literature, is usually represented by the survey research, experiment study, analytical and regression modeling. Another approach of tax evasion estimation is to compare the groups of individuals and firms, assuming to be more compliant, and the questioned group like self-employed individuals and corporate bodies. The research conducts the level of tax evasion as the deviation between compliers and avoiders.

The theory of economic deterrence assumes that a rational individual chooses to exploit the expected value of gambling to avoid taxes, consider the benefits of tax avoidance against the risk of being caught and punished, and pay taxes because of the fear of being punished. This fear of being caught and punished for plotting tax evasion is at the heart of

this theory. The theory also provides a good result that tax rates are a determinant of tax compliance (Allingham & Sandmo, 1972). This study adopts economic deterrence theory as its framework due to its perceived relevance to the research problem as an approach that explains the tax behaviour of taxpayers. Specifically, it explains tax evasion by non-payers. According to this theoretical model, taxpayers make decisions about what and how much tax to avoid, as well as risky decisions. The theoretical model gives quantitative support to the beginning of the electronic tax system to eliminate tax evasion.

The theory proposed the existence of government spending, available and affordable goods and services to encourage compliance among citizens. The primary interest of taxpayers is to obtain some form of public goods and services in exchange for their tax payments. Here, taxes paid and public services are considered as a contractual link between the government and the taxpayers in a given society (Fjeldstad & Semboja, 2001). The presence of positive benefits is likely to increase the chances that taxpayers will comply without any form of coercion. Odd-Helge (2004) pointed out that although most taxpayers cannot agree on the exact value of what they earn from the government in exchange for paying taxes, they likely have common expectations and perceptions of the government's terms of business. It is therefore fair to conclude that the taxpayer's behaviour is influenced by his satisfaction or dissatisfaction with the government. In an unfair tax system, tax evasion can be seen as the taxpayer's way of adjusting their terms of business with the government (Wandugo, 2014).

Behavioural Economics Model

Behavioural economics models of taxation, psychological costs might arise because people fear to be detected or publicly shamed (Hashmizade et al. 2012, p. 23-24). Hashmizade etal. (2012, p. 29) also highlight the influence of fairness on tax compliance: one can distinguish between two concepts of fairness: the fairness towards the government and fairness towards other taxpayers. If government services and publicly provided goods are of poor quality, taxpayers might perceive tax payments as unfair. Similarly, if tax payments vary a lot from one taxpayer to another, people who are required to pay larger shares might perceive this as unfair. The authors conclude that models including social effects can generally explain the empirical findings better than the standard model or non-expected utility models. They also argue that this shows the importance of social effects in the field of tax compliance (Hashimzade etal. 2012, p.32). The high compliance rate, individual heterogeneity and the reversed effect of the tax rate can be implemented in these models.

Moral Reasoning Theory

The definition of tax evasion and tax avoidance seems to contradict many scholars and tax practitioners. The demarcating line between tax evasion and tax avoidance is always not clearly put forward as one may be thinking of avoiding tax but end up with evading tax. However, the concepts are always distinguished on legal basis. There are various reasons for tax evasion and tax avoidance. In order to develop methods and instruments for fighting tax evasion and avoidance, it is important to foremost establish a broad understanding of the different reasons underlying these problems. These reasons can be filed in two categories. The first category comprises factors that negatively affect taxpayers' compliance with tax legislation. These factors can be subsumed either contributing to a low willingness to pay taxes (low tax morale) or to high costs to comply with tax laws (Kirchler et al., 2007). The second category contains reasons for the low ability of tax administration and fiscal courts to

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enforce tax liabilities (Kirchler et al., 2007). These factors can be summarized as resulting from insufficiencies in the administration and collection of taxes as well as weak capacity in auditing and monitoring tax payments which limit the possibility to detect and prosecute violators. These facilitating factors are discussed below.

High compliance costs High compliance costs, these are the costs the taxpayer has to bear to gather the necessary information, fill out tax forms etc, can be an additional reason for tax evasion and avoidance. The World Bank's 2008 World Development Indicator for "time to prepare and pay taxes" shows huge differences between countries: While preparing and paying taxes requires 210 hours on average in high income OECD countries, the required time extends to 1080 hours in Bolivia and Vietnam and even 2600 hours in Brazil. Similarly, Everest-Philips (2008) describes a recent mapping of local taxes in Yemen which found over 1500 different taxes, licenses and fees covering various bases at different rates. This situation led businesses to worry more about the administrative burden than about the actual tax burden. In such a situation it can be assumed that compliance costs are very high and the probability of the taxpayer complying with such a great variety of taxes low. Particularly small and medium sized enterprises (SME) suffer from high compliance costs.

Tax Complexity

Tax complexity was described by Jackson & Milliron (1986) as one of the primary tax compliance behaviour drivers, with the main assumption being that taxpayers can evaluate different complex choices through the right assessment of the accessible information, from which they make selections to lead to the best outcome (Walsh, 2012). Therefore, tax complexity basically involves calculations, ambiguity, changes, excessive detail, forms and record-keeping (Long & Swingen, 1987). In the current study, tax complexity is defined as actions related with the issues faced by SMEs when it comes to sales tax law, and they include frequent changes, excessive details, multiple calculations and keeping detailed and special record complexity could result in enhanced level of tax compliance behaviour (Richardson, 2016).

Tax system complexity is therefore deemed to be one of the reasons behind tax payers' non-compliance which urges them not to comply intentionally or unintentionally (Saad, 2012). With lowered complexity of the tax system, it is expected that the taxpayer's behaviour is enhanced towards tax payment and seeking consultants' assistance could be the answer to mitigating complexity and burden. In this regard, Alm et al. (2007) stated that tax offices can also enable lower ambiguity in the tax system through a direct engagement with the tax department. In this line of study, Chau & Leung (2009) highlighted two dimensions of complexity in relation to tax compliance behaviour and they are detailed calculations in tax owed determinations and confusing tax laws.

Similarly, a simple tax system will not have the impetus to prevent non-compliance (Adam & Steven, 2002). However, other studies in literature reported a positive tax complexity-tax compliance relationship and these include Yahaya (2015) and Christie & Holzner (2006), while some others like Alsqour and Alshirah (2020) reported no relationship. A negative relationship was found by Woodward & Tan (2015) and Faridy et al. (2014) between tax complexity and tax compliance supporting the general assumption.

On the basis of the above discussion of literature findings, tax complexity can be described as one of the major determinants of tax compliance, but the relationship between the two still remains ambiguous and thus, this study is an attempt to shed more insight into it. Majority of studies of this caliber directed their focus on income tax, with sales tax compliance

remaining relatively untouched. Tax complexity and tax compliance was also examined in the level of individuals and not SMEs. Therefore, there is a need to examine the relationship between tax complexity and sales tax compliance in the context of SMEs in Sierra Leone.

Empirical literature

Tax reform should not harm the pattern of production, trade, consumption, savings and investment. In addition, the tax system must be administratively feasible to facilitate compliance and collection. Of course, it is difficult to achieve all these goals at the same time. The key role of digitization of tax administration (Perrou, 2023; Adegbie, et. al. 2023) has been appreciated by many developing and developed countries as a way to mobilize revenue to reduce tax fraud and evasion. However, the successful implementation of digital government policy requires the joint efforts of several organizations to cooperate towards common goals and responsibilities (Dawes & Pardo, 2002).

The Organization for Economic Co-operation and Development (OECD) has published several reports and articles on the issue and launched the first phase of the new Global Inventory of Tax Technology Initiatives (ITTI) in April 2022. ITTI includes information on how 76 tax administrations have implemented digital solutions and used advanced technology tools, which should help fill the information gap, speed up the digitization of tax administration in various jurisdictions, and significantly reduce tax fraud. Along with the digitization of the economy, the tax administration is also facing a journey of digital transformation.

The effective and efficient implementation of digitalization of tax administration depends on the culture of management and organization and factors such as leadership, sponsorship and management philosophy can affect the success or failure of the partnership system. Before digitization, tax administration depended mainly on paper and sometimes electronic reports and forms; it has been tax administration and dominance over the past decades. In the past, tax requirements were rarely built into the processes and systems used by multinational companies, and these took more proactive steps to understand, process and report tax issues.

The tax administration processes large amounts of data manually, especially from large or multinational companies with limited or no technology. This poses a potential risk due to limited data. The reporting process is manual, and trying to understand the transaction and find evidence to support it is always difficult and impossible. The aforementioned limitation of manual tax administration has led to the digitization of tax administration. The revenue-raising benefits of digital reform in tax administration in Sierra Leone were investigated by Dr. Abu Kai Kamara and Sheriff Kamara (2022).

They looked at the two main tax categories (Direct and Indirect Taxes) and issues that militate against fair tax administration. The results revealed that taxation has contributed positively to revenue generation and gross domestic product (GDP) and there is a need to automate and modernize the tax system. Abu Kai Kamara and Sheriff Kamara (2022) studied how the National Tax Service has been affected by tax and tax evasion to determine whether e-tax will prevent tax fraud and evasion. Data for the research was obtained from two primary data sources in addition to secondary data. The methodology of tax evasion and compliance, mentioned in the literature, is usually represented by the survey research, experiment study, analytical and regression modelling.

Another approach of tax evasion estimation is to compare the groups of individuals, assuming to be more compliant, and the questioned group like self-employed individuals. The

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research conducts the level of tax evasion as the deviation between compliers and avoiders. The results of the study concluded that the implementation of an electronic tax system in Sierra Leone will effectively reduce the problem of tax evasion. They have extensively studied the impact of e-tax on tax revenue, revenue collection and tax-to-GDP ratio since its recent implementation. The main objective is to prevent tax evasion in Sierra Leone through the introduction of an electronic tax system.

The research questions were answered using an exploratory research design. Study Shows E-Tax System to Improve Tax Payers' data management, thus, minimizing the incidence of tax evasion. The adoption of electronic tax filing systems was conducted by Wang (2003) at the international level. In his research, he explained the features behind the adoption of electronic tax systems. With the technology acceptance model, Wang (2003) introduced a new element to express a user's core belief towards the electronic system. This new factor, perceived credibility, was used to examine how computer knowledge influences the decision to use an electronic tax filing system.

At the end of the study, significant inferences on developing an effective electronic service and systems were mostly made for the government and the public. A survey conducted by Mongwaketse (2015) was to investigate taxpayers' attitudes and perceptions in South Africa and the influence of filing tax returns electronically on tax compliance. Using a quantitative approach, questionnaires were administered to the target population, the result of which, when analysed, showed that the perception and attitude of taxpayers were significantly positive and the e-filing system had improved tax compliance.

Limited research and mixed contributions from the empirical reviews were observed in this study about the electronic tax system and tax evasion measured by different variables. While a reasonable number of the studies agreed that E-tax system had a significant impact on tax evasion (Mongwaketse 2015; Wang, 2003), others disagreed (Olaoye & Atilola, 2018). There is insufficient research in the area of electronic tax and tax evasion. Findings from this research have led to this study as it seeks to fill these gaps and justify Sierra Leone's electronic tax system. From this literature, hypotheses in their null form were drawn and used to test the study.

Literature Gap

A careful observation of literatures related to tax fraud has shown that studies investigating tax evasion began evolving in the recent years. Studies continuously investigating factors related to individual as well as tax authority but synthesizing the past studies on tax evasion has not been widely carried out. However, latest studies evolving from west part of the world looking at different perspective. It could be noticeable that new variables related institutions are under testing to measure the impact they make on tax evasion.

As a result, there will be minor difficulties in identifying the research gap and selecting the appropriate variable for future research. Existing and new variables adoption currently needs to be reviewed to direct future researchers. Therefore, this literature review endeavors the variables studied so far across the world and intend to summarize the findings to identify the research gap. Eventually, identification of gaps will assist the researchers to draw future research avenues as well.

Research Method

Research design

This study used survey design. The survey method was adopted because of its flexibility in asking questions and its analysis of the responses. It provides for a comprehensive examination of people's attitudes towards specific issues. Similarly, since this study was based on evaluating the role NRA in eliminating tax fraud in Sierra Leone, the targeted respondents comprised tax payers and NRA officials. The study administered questionnaires to tax payers and some of NRA officials, while the interviews were administered to top NRA officials. Last but not least, in order to compliment the interviews and questionnaires, the document review method was used to observe various aspects such as receipts and customer registration files.

In this study, the researcher used both qualitative and quantitative approaches. Qualitative and quantitative research approaches have often been used together in the same research project and in many cases to obtain methodological triangulation so as to maximize the quality of the collected data. The qualitative approaches were used to provide descriptive forms which involved conducting interviews, observation and questionnaires with open-ended questions. The choice for qualitative approach was based on the fact that, interviews, observation and open-ended questionnaires enabled the researcher to gather detailed information on effect of tax evasion and how the National Revenue Authority could eliminate tax fraud.

The study also employed quantitative method which involved constructing questionnaires with closed-ended questions. The choice for quantitative approach was based on the fact that, the researcher was able to gather broad and quantifiable data on effect of tax evasion and it elimination. Further, the findings of this study were represented by descriptive forms and statistical presentation.

Table 1. Population and Sample size

Category	Population	Sample size	Percentage
NRA	40	31	43
SME Enterprises	30	22	30
Other Tax Payers	20	20	27
Total	90	73	100

The population for this study included income tax institution in Sierra Leone and those who have a knowledge of the Country's tax system and Small & Medium Enterprises Owners. The selected sample size for the study is 73 respondents from more than different Department of the above-mentioned target groups. In this study, Yamane's formula was used to determine the sample size because the total population was known. The formula used was given below;

. Formula for Sample size $n = \frac{N}{1+N\,(e)^2}$

Where;

N = Population

n = Sample size

e = the marginal of error, which is 0.05

$$n = \frac{90}{1+90(0.05)^2}$$

$$\frac{90}{1.225}$$

n= 73

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Sampling Technique

Data that was obtained through questionnaires were coded and total scores by major sections or items representing cluster was computed. Frequencies and descriptive were analysed through a general-purpose statistical software package called STATA. The Pearson's Product Moment Coefficient Correlation (r) was used to determine mode of tax evasion and causes of tax evasion and estimate effects of tax evasion on revenue collection. The study employed a multiple model to represent the relationship between variables.

Data Source

To determine the role of NRA in eliminating tax evasion in Sierra Leone the data of this research were used. The survey was carried out by the researcher. There were 90 questionnaires administered to both officials of the NRA, SME's and taxpayers. The questionnaire provides some detailed information about the structure of tax evasion or tax avoidance and methods used by the NRA to curb tax fraud in Sierra Leone.

Data Collection

The questionnaire method was used to collect information from tax payers, considering the large number of tax payers needed for the study and the limited time available. The questionnaire consisted of both closed and open-ended questions. (Kothari 2004) believes that both open and closed types are cost effective and efficient and can elicit a lot of different types of information. The questionnaire method was used to collect information from tax payers, considering the large number of tax payers needed for the study and the limited time available. The questionnaire consisted of both closed and open-ended questions.

Data Analysis

Data that was obtained through questionnaires were coded and total scores by major sections or items representing cluster was computed. Frequencies and descriptive were analysed through STATA. The Pearson's Product Moment Coefficient Correlation (r) was used to determine mode of tax evasion and causes of tax evasion and estimate effects of tax evasion on revenue collection. Whereby data computed by STATA, the final results summarized and presented on the tables.

Table 2. Demographic Distribution of Respondents

Sex	Male	Female
	75%	25%
Age	Frequency	Percentage
18-25	1	1.37
26-30	9	12.33
31-35	11	15.07
41-45	23	31.51
46-50	17	23.29
51 and above	12	16.44
Education Level	Percentage (%)	

Certificates	23.3
Diplomas	28.8
First Degree	30.1
Masters	16.4
Others	1.4
Work Experience	Percentage (%)
1-10	30.1
11-20	43.8
21-30	19.2
31 and above	6.8
Position held	Percentage (%)
Top management	26
Middle level management	39.2
Lower-level management	34.2

The sex distribution of the respondents of the study may be depicted as shown in Table 2. above it can be seen from Table 2. that male respondent had a greater representation of the total population. This indicated that, in pursuance to eliminating tax fraud in Sierra Leone 75% of the respondents were from the male population, but only 25% of the respondents were female. This disparity shows that in the confines of the NRA environment, there exist more male dominance relative to their female counterparts and this confirms the difficulty in tax collection. This may also, reflect the same pattern in the paying of tax in other tax regions in Sierra Leone.

Table 2. presents the distribution of respondents by age. It is seen that from the table that, different age groups tend to have different needs. Table 1 shows that most of the respondents are young adults and adults within the age brackets of 41 – 45 years and 46 – 50 years respectively making up of 31.51% and 23.29% of all total respondents. The age group that followed was 51 and above years which makes up 16.44%, followed by 31 – 35 years group making 15.07%. The age group of 26 – 30 years makes up 12.33% of the total respondents. And the age group of 18 – 25 years make up 1.37% of total respondents, this large percentage by the groups of 41 -45 years and 46 - 50 may be as a result of the large young adult and adult population, who are more educated, more law abiding and who are willing to pay taxes. The findings from table 4.2 shows that, 50.68% of the total respondents responded that they were married. Whereas, out of the total respondents interviewed, 49.32% of them responded that they were single. The reason for the large percent of married couples might be as a result of the large percent of young adults and adult populations from the study data.

The large number of respondents is those who gave at least Bachelor degree. It can be seen that, as the level of education increase the percentage of eliminating tax fraud also, increases. There might be two reasons for these findings. First, majority of those who avoid tax fraud are educated; second, there might be a large number of university graduates, with at least either a diploma or certificate engaging in business.

Table 2. also shows that out of those interviewed, 30.1% of them had a bachelor's

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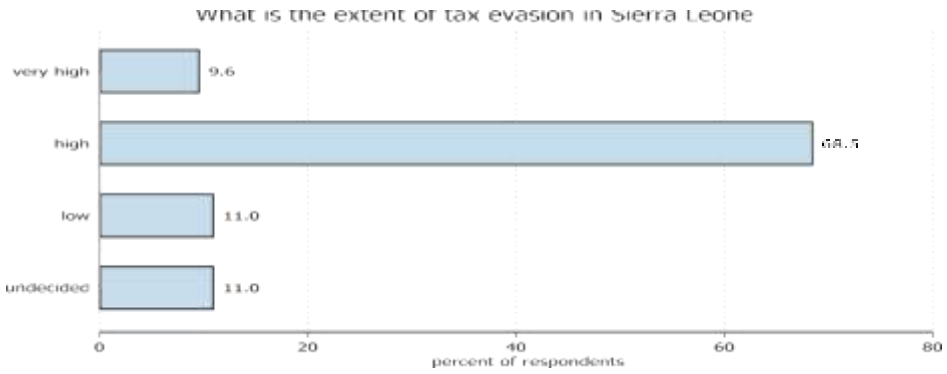
degree. 28.8% of the respondents had diploma, whereas, 23.3% of the total respondents had certificates. 16.4% of those interviewed had master degree, whereas, 1.4% had either Ph.D. or other qualifications. This shows that, the respondents were highly educated to be able to give accurate opinion on the role of National Revenue Authority on eliminating tax fraud in Sierra Leone. Most of the respondents have worked for a period between 11 – 20 years constituting 43.8%, whereas, 30.1% of the respondents had worked for a period of 1 – 10 years. 19.2% of the respondents had worked for 21 – 30 years, and 1.8% of those interviewed had worked for 31 years or more years.

Table 2. show that, 39.7% of the respondents worked as middle level management. 34.2% of those interviewed, as lower-level management, and top-level management workers constitute 26.0% of the total population of those interviewed.

Result and Discussion

Effect of Tax Fraud and Evasion

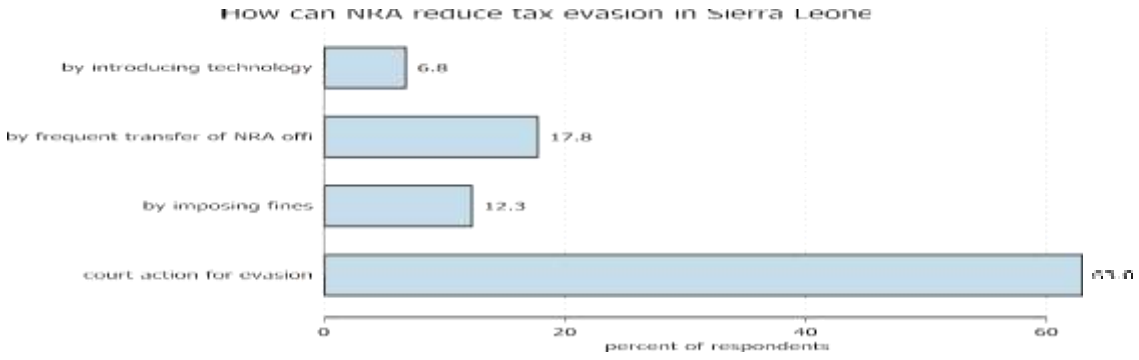
Figure 1 from the study shows that 68.5% of the respondents stated that the extent of tax evasion in Sierra Leone is high, whereas, 11.0% of the respondents both stated that the extent of tax evasion in Sierra Leone, was either low, or the respondents were undecided. 9.6% of the respondents agreed that the extent of tax evasion was very high in the country.



Source: Own Survey Data, 2023

Figure 1. what is the extent of tax evasion in Sierra Leone

1.1. Means by which tax evasion can be reduced,



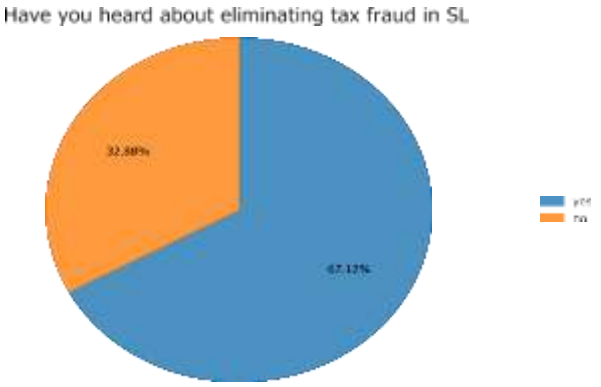
Source: Own Survey Data, 2023

Figure 2. reduction of tax evasion

Figure 4.8 shows the perception of respondents on how NRA can reduce tax evasion in Sierra Leone. Out of a total of 74 respondents, 63.0% believed that NRA can reduce tax evasion by instituting court action for tax evasion, whereas 17.8% of the respondents responded that, tax evasion can be reduced in Sierra Leone by frequent transfer of NRA officials. 12.3% stated that, tax evasion can be reduced by imposing fines on defaulters. 6.8% of the respondents stated that, tax evasion can be reduced by introducing technology in the system.

Knowledge about eliminating tax fraud

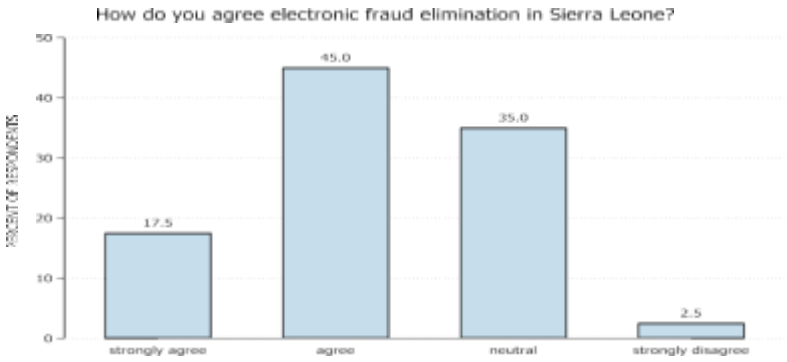
The findings from the study revealed that out of 74 respondents, 67.12% of the respondents, responded that they had knowledge about the role of NRA in eliminating tax fraud in Sierra Leone and whereas, 32.88% responded that they had no knowledge about NRA role in eliminating tax fraud in Sierra Leone (see table 4.9).



Source: Own Survey Data, 2023

Figure 3. Distribution of respondents on knowledge about eliminating tax fraud

Distribution of respondents on the ability of NRA to reduce tax fraud



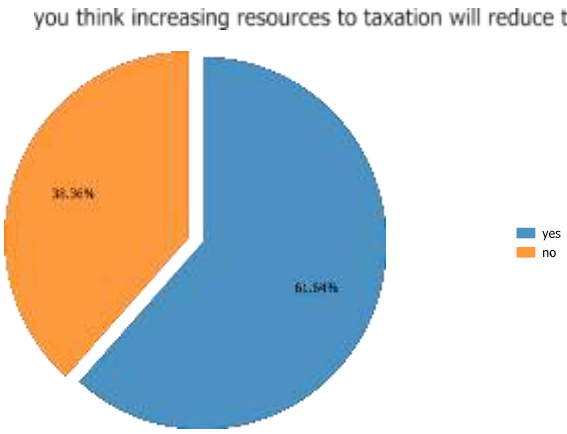
Source: Own Survey Data, 2023

Figure 4. Distribution of respondents on the ability of NRA to reduce tax fraud

From figure 4., 60.8% 0f the respondents strongly agree on the ability of NRA to reduce tax fraud in Sierra Leone. 39.2% agree on NRA ability to reduce tax fraud.

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Distribution of respondents on their perception about increase of tax resources will reduce incidence of tax evasion

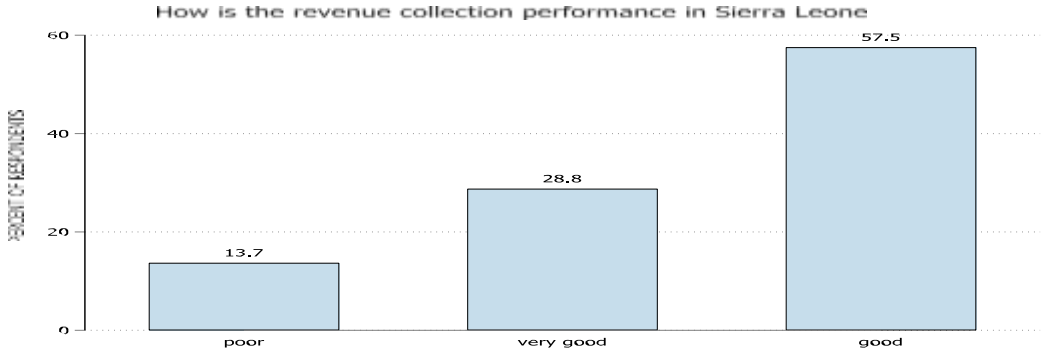


Source: Own Survey Data, 2023

Figure 5. Distribution of respondents on their perception about increase of tax resources will reduce incidence of tax evasion

From figure 5, out of the total respondents interviewed, 61.64% affirmed that increasing revenue resources will reduce tax evasion in Sierra Leone. However, 38.36% of the respondents denied that increasing revenue resources will reduce tax evasion in the country.

Level of revenue collection performance in Sierra Leone

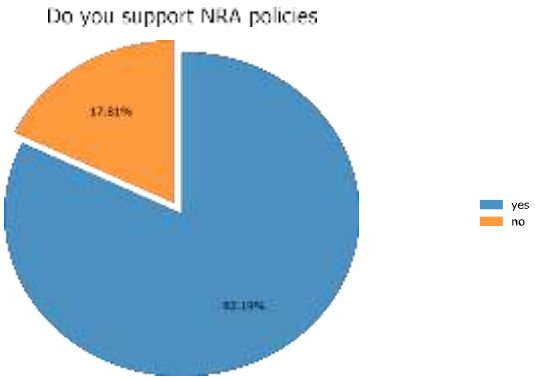


Source: Own Survey Data, 2023

Figure 6. Revenue collection performance

Figure 6. shows that 57.5% of the respondents stated the revenue collection performance in Sierra Leone was good. Whereas, 28.8% of those interviewed stated that revenue collection performance was very good. 13.7% of the respondents stated that, revenue collection performance in Sierra Leone was poor.

Distribution of respondents who support NRA policies

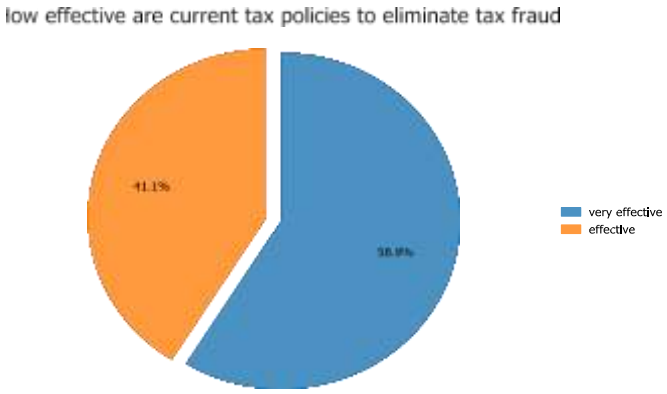


Source: Own Survey Data, 2023

Figure 7. Distribution of respondents who support NRA policies

Figure 7. above shows that out of the respondents, 82.19% supported NRA policies in eliminating tax evasion. However, 17.81% of the respondents decline to support NRA policies in eliminating tax policies in the country.

Distribution of respondents on the effectiveness of current tax policies



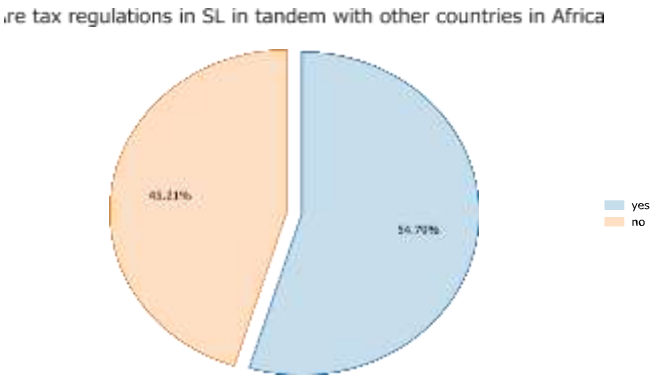
Source: Own Survey Data, 2023

Figure 8. Distribution of respondents on the effectiveness of current tax policies

The figure 8 above, 58.9% of the respondents agreed that the current tax policies are effective in eliminating tax fraud in Sierra Leone, whereas, 41.1% of the total respondents denied that the current policies are effective in eliminating tax fraud.

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Distribution of respondents about tax regulations in tandem with other countries

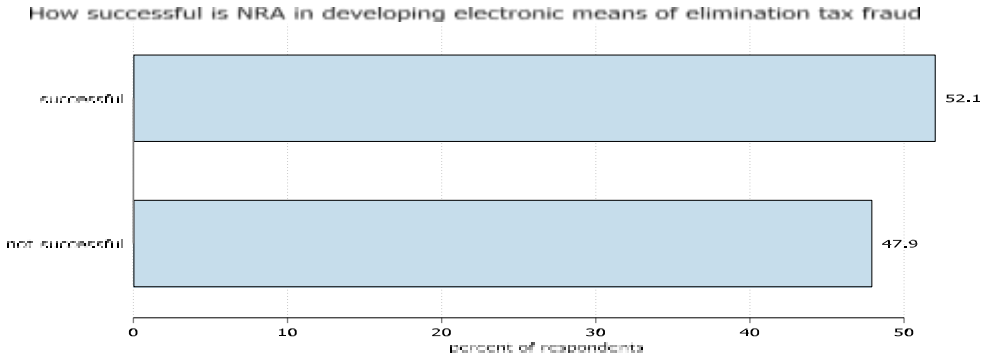


Source: Own Survey Data, 2023

Figure 9. Distribution of respondents about tax regulations in tandem with other countries

Figure 9.above shows that, the findings of the study about whether tax regulations in Sierra Leone are in tandem with other countries. 54.79% of the respondents agreed that the regulations were in tandem with other countries in Africa. 45.21% of those interviewed denied that the regulations were in tandem with other African countries.

Distribution of respondents on NRA developing electronic means of eliminating tax fraud

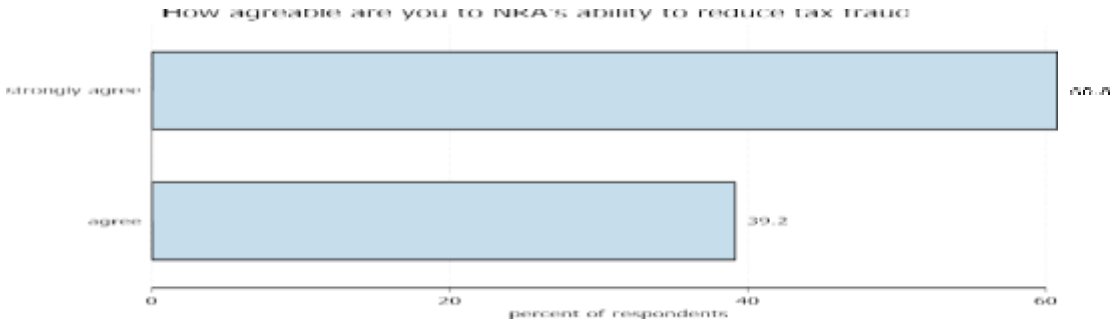


Source: Own Survey Data, 2023

Figure 10. Distribution of respondents on NRA developing electronic means of eliminating tax fraud

Figure 10 above shows that 52.1% of the respondents agreed that the efforts NRA to developing electronic means of eliminating tax fraud was successful, whereas, 47.9% of the total respondents denied that NRA electronic means of eliminating tax fraud was successful.

Distribution of respondents of acceptance of electronic fraud elimination



Source: Own Survey Data, 2023

Figure 11. Distribution of respondents of acceptance of electronic fraud elimination

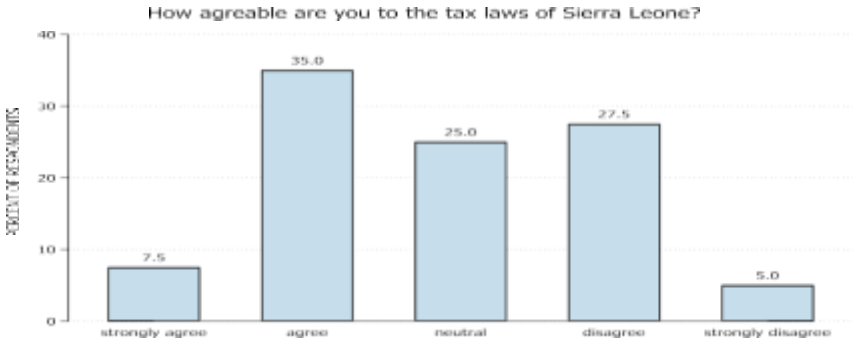
From figure 11 above, it could be seen that, from the total number of respondents interviewed, 45.0% of them agree that electronic means tax collection can eliminate fraud. However, 35.0% of the interviewee maintained a neutral position that, electronic means can neither promote nor eliminate tax fraud. 17.5% strongly agree that, the introduction of electronic device can eliminate tax fraud. However, a very small percent 2.5% of the total respondents strongly disagree that electronic devices can really eliminate fraud.

Interview Guide

In this subsection the interest of the researcher was to assess the degree of acceptability of the respondents on the ability of NRA being able to eliminate tax fraud in Sierra Leone.

Distribution of respondents on the tax laws of Sierra Leone

Figure 12 shows that 35% of the respondents agree on the tax laws of Sierra Leone. 27.5% of the respodents were neutral on the tax laws of sierra leone. 7.5% strongly on the tax laws of Sierra Leone. And 5.0% strongly disagree on the tax laws.

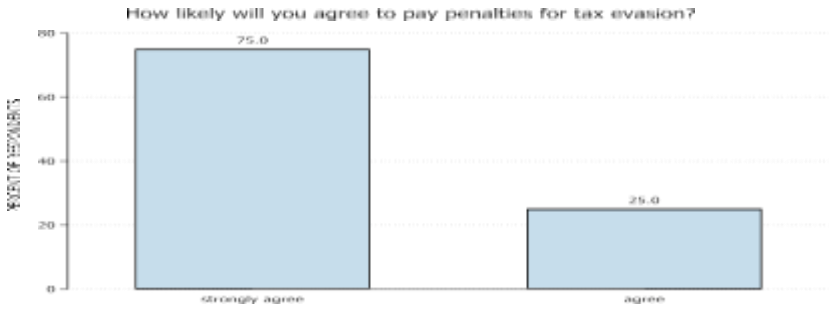


Source: Own Survey Data, 2023

Figure 12. Distribution of respondents on the tax laws of Sierra Leone

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Distribution of respondents on likelihood to pay taxes

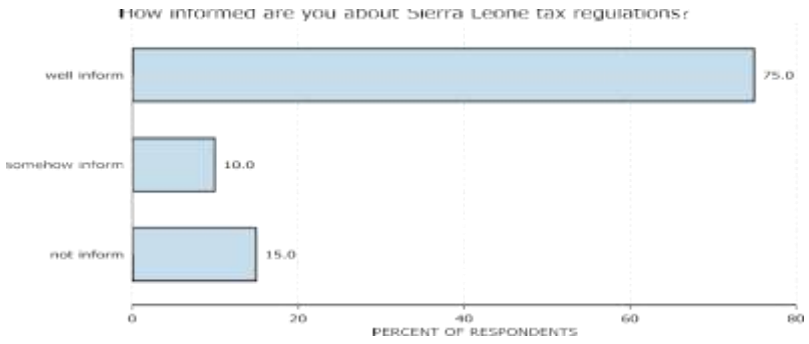


Source: Own Survey Data, 2023
Figure 13. Distribution of respondents on likelihood to pay taxes

The study shows from figure 13 that 75.0% of the respondents strongly agree to pay penalties if they evaded taxes, while 25.0% of the respondent agree to pay penalties for tax evasion.

Distribution of respondents about information on tax regulation

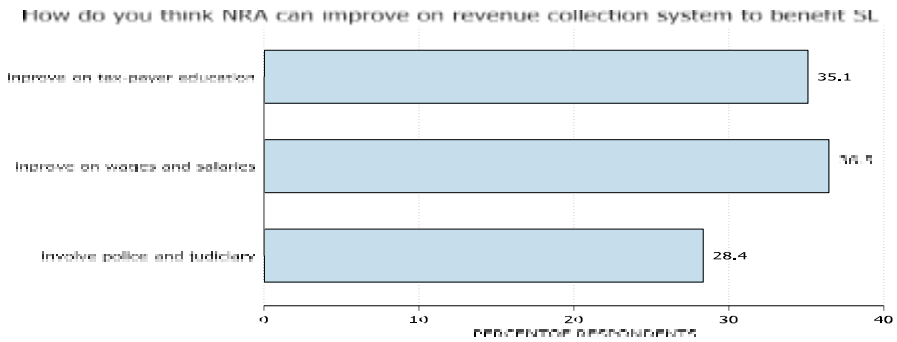
Figure 14 showed that 75.0% of the respondents were well informed about tax regulations in Sierra Leone. 15.0% of the respondents said they were not informed about Sierra Leone tax regulations. 10.0% of the respondents said they were somehow informed about tax regulations in Sierra Leone.



Source: Own Survey Data, 2023
Figure 14. Distribution of respondents about information on tax regulation

Distribution of respondents on how to improve on revenue collection in Sierra Leone

Figure 15 below shows that 36.5% think that NRA can improve on revenue collection to benefit Sierra Leoneans by improving on wages and salaries. 35.1% believe that NRA can improve revenue collection by improving on tax payer education. And 28.4% of the respondents believe that NRA can improve on revenue collection to benefit Sierra Leoneans, by involving the police and the judiciary.



Source: Own Survey Data, 2023

Figure 15. Distribution of respondents on how to improve on revenue collection in Sierra Leone

Results from the Literature Review

The study revealed that there is a very strong positive relationship between tax evasion and revenue collection performance. The analysis also draws on theoretical stances and empirical studies contained in the review of related literature-Chapter Two. The researcher's point of view and comments are also given. This implies that the law levels of revenue collection as indicated in the statement of the problem is largely a result of tax evasion with the rest of the factors contributing insignificantly. Gemmell and Morrissey (2003) found that tax evasion affects the ability of those legally liable for various taxes to shift these as traditionally assumed. Tax evasion does affect incidence but is difficult to incorporate. Russo, (2010) found that tax evasion has negative impact on the level of tax collection performance. He argued that the countries with high rate of tax evasion also has low rate of revenue collection and vice versa.

Russo (2010) reported that, in Italy, one of the effects of tax evasion is loss of revenue to the government. Estimates from the Ministry of Finance indicate that roughly 20% of the income earned within the national border is not reported, resulting in a loss of more than 300 million euros every year in forgone tax revenue. This example is not an exception because it is prevalent across the globe.

Results from the Empirical Investigation

The finding is in line with Eriksen and Fallan (1996) who claimed that 'knowledge about tax law is assumed to be important for preferences and attitudes towards taxation. The research done by Eriksen and Fallan (1996) has illustrated the importance of tax knowledge in a tax system. They suggested that fiscal knowledge correlates with attitudes towards taxation and tax behaviour can be improved by a better understanding of tax laws. Eriksen and Fallan (1996) study is divided into three main parts. Firstly, the investigation is focused on taxpayers' knowledge. Secondly, the research tries to reveal the overall impact of tax knowledge on tax compliance behaviour among individual taxpayers and thirdly, the research involves tax agents in order to determine their influence in determining taxpayers' behaviour because, tax agents are assumed to be involved more in preparing, declaring and calculating tax liability on behalf of individual taxpayers than in the directly assessed system.

Thus, as Vogel (1974 cited in Oberholzer, 2007), puts it on the importance of education and information in the process of opinion formation. 'A deeper understanding of the benefits provided for by taxes, as well as the technical reasons for tax laws and regulations are

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necessary preconditions to both positive attitudes about the tax system and appropriate fiscal behaviour. Further analysis revealed that tax payer identification number (TIN) as other measures taken to curb tax evasion. It was found that an effort to promote compliance and ensure that each taxpayer is unique, NRA embarked on an initiative to strengthen the use of the TIN system and database. Thus, TIN is an automated taxpayer registration system, which issues a unique number to each taxpayer on first registration. Shome (2005) indicated that it is important to computerize as many administrative processes as possible to minimize the interface between taxpayer and tax official.

Discussion of the results

This chapter contains discussion of the research findings. The discussion relates to the purpose of the study and questions as well as the research findings. The results have revealed that, more male respondents were engaged in this research than female respondents. There are also more youths than the aged, who were willing to participate in answering our research questions. The researcher was able to assess the level of awareness of the respondents about the role NRA in eliminating tax fraud. The study findings revealed that out of 74 respondents, 67.12% of the respondents had knowledge about the role of NRA in eliminating tax fraud in Sierra Leone and 32.88% had no knowledge.

The study finding confirms the customer requirement of (Shahroodi, 2010) assertion on dissatisfaction, satisfaction and delighters. In this study, majority of the respondents do not assume the present tax laws to be effective factors for the efficiency of the tax system. Even if there is most proper and appropriate laws, the efficiency would not be possible to achieve if these laws and regulations are not carried out properly. The studies reveal that simple, explicit, clear, and integrated laws can result in the promotion of the efficiency and satisfaction of the taxpayers. Respondents did not also consider the bureaucratic formalities as an efficient factor in the efficiency of the tax system. For a case to be dealt with it is necessary to follow the procedures such as allocation of the tax unit, recognition of the tax amount and the tax collection; however, the length of the stage of tax collection may sometimes prevent the tax system to reach its objectives. They also believed that tax encouragements are among the effective factors, which influence the efficiency of the tax system. Using the facilities, tax relieves, and the exemptions that are specific to the good pay can be effective factors in the promotion of the efficiency of the tax system.

Harsh measures against those people, who refrain from paying the taxes, can be among the significant factors, which can cause tax efficiency. This finding is in line with other studies by Tait (1991), who argue that inefficient tax administration has been identified as one of the serious constraints to tax revenue mobilization. Tait (1991) notes that inefficient tax administration can result from lack of resources, lack of necessary degree of professionalism and accountability and lack of clear strategy for improving efficiency. He also argues that complex and opaque laws and the political system can lead to inefficient tax administration. This problem could also be responsible for low revenue collection from the non-tax sources.

The study revealed all respondents mentioned enforcement of penalties as the most strategy used to control tax evasion. For example, NRA officials revealed for the last financial year 2021/22 a few numbers of tax payers were taken to court or given penalty for tax evasion. The findings above seem to suggest that when laws on defaulting in tax obligations are well publicized and enforced to the letter, tax payers would not find means of evasion. Therefore, this seem to confirm Shome (2005) as stated that, there has to be a genuine threat

and actual carrying out of audit, scrutiny, investigation, penalty and punishment for an errant taxpayer. Shome (2005) also stated that, there has to be a genuine threat and actual carrying out of audit, scrutiny, investigation, penalty and punishment for an errant taxpayer.

However, regarding this issue, Lewis (1982) cited in Oberholzer, (2007) is of the opinion that two major policy initiatives remain: increasing the deterrence capabilities of tax. Authorities are seeking an improvement in taxpayers' attitudes and perceptions vis-à-vis the government and tax authorities. He believes that what is required is compliance to rules prompted by conscience, rather than fear of punishment.

Conclusion

Based on the analysis, it was indicated that the study was cantered on three factors such level of tax evasion, measures of controlling evasion and its effectiveness. In order to achieve objectives, set for the study.

1. It was found that there was high tax fraud in Sierra Leone and tax compliance attitude was very low.
2. High rate of tax evasion was associated with several factors including lack of education on tax, corruption, distance and high tax rate.
3. Tax fraud had negative impact of revenue collection performance as it caused low revenue collection, lack of social service, budget deficit and failure to meet revenue target.
4. In curbing tax evasion problem, it was found that NRA officials employed several measures ranging from imposing penalty, education, using TIN to computerization of tax system but none of aforementioned measure was effective. Tax fraud is extensive, always has been, and almost certainly always will be.

Differences in educational level and the capacity to calculate tax returns can explain some of the across individual of evasion. But the stark differences in compliance rates is an individual's knowledge of the uses of tax revenue by the government, publicity and the education of the general public on their tax obligation and its effects on the national economy and the penalties on the default on non-compliance. Using the cognitive theory as a basis where the assumption is that humans are logical beings making choices that make the most sense to them, tax payers would make decisions on fulfilling their tax obligation based on what make sense to them. Thus, if tax payers agree that taxes are used for meaningless ventures by government and the system of tax collection is fraught corruption, they would devise innovative ways of evading tax. And secondly, if tax payers lack the necessary information and the capacity to compute tax appropriately, there would be reluctance to comply and motivate evasion. Finally, the study characterized the importance of publicizing penalties on defaulting tax payment and enforcing punishment, tax defaulter would be inclined to fulfil their obligations to avert punishment and shame.

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