

ABSTRACT

The purpose of this study was to examine the factors that affect revenue collection in Zanzibar. A descriptive research design was adopted. Simple random sampling technique was used to select a sample of 80 respondents. Primary data was collected using questionnaires. Data analysis was done using statistical package for social scientists (SPSS) version 22. Descriptive statistics and measures of association were used to examine the relationship between the independent and dependent variables. Pearson correlation was used to examine the relationship between independent and dependent variables. The findings revealed that the political situation affect business operations and hence tax collection. Findings also revealed that the policies in place affect the revenue collection for the jurisdiction. The study concluded that although a stable political environment enhanced revenue collection, closeness to general elections posed hindrances to collection of revenue in Revolutionary Government of Zanzibar. It was recommended that ZRB Online Portal should be monitored and controlled because of its adverse effect on planning and implementation of tax collectivity; respective agencies (federal, state and local government) responsible for tax collection should sensitize eligible and potential tax payers on the process and suitability of online tax registration by tax payers in order to enhance its impact on tax administration in the country the policy makers need to evaluate the best exchange rate policy for optimal economic development.

Keywords: Revenue collection, tax collection, ZRB, Zanzibar