**ASSESSMENT OF MARKET PLANNING ON REVENUE COLLECTION AT MWANAKWEREKWE MARKET INZANZIBAR**

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**ADISSERTATION SUBMITTED IN PARTIAL FULLFILMENT OF REQUIREMENTS FOR THE DEGREE OF MASTER OF PROJECT MANAGEMENT OF THE OPEN UNIVERSITY OF TANZANIA**

**2022**

# CERTIFICATION

The undersigned certifies that she has read and hereby recommends for acceptance by the Open University of Tanzania research titled ***“The Assessment of Market Planning on Revenue Collection at Mwanakwerekwe Market in Zanzibar.”*** in fulfilment of the requirements for the Degree of Master of Project Management at Open University of Tanzania.

…………………………………

Dr. Salum Soud Mohamed

 (Supervisor)

……………………………

Date

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**……………………………**

**Signature**

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**Date**

# DEDICATION

This work is dedicated to the Almighty God the provider of guidance throughout my life, my beloved parents: Mrs Mashavu Ali Mohd, my late father Mr. Haji Ramadhan, my lovely husband and my son Iyaad who tirelessly laid down the foundation of my education with a lot of sacrifices and effort, Almighty God bless them forever, AMEN.

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# ABSTRACT

This study aimed to examine the market planning and revenue collection implemented at the Mwanakwerekwe market in Zanzibar. The study adopted a cross-sectional study design by which a structured questionnaire used an open and closed-ended questionnaire to collect primary information from a sample size of 100 respondents. Data analysis was done using Statistical Package for Social Sciences (SPSS). The study identified independent variables (Reform and modernization of operation, the institution of performance contracts, enhanced taxes compliance, and staff competencies in revenue collection). Moderate variable (Taxpayer education) and dependent variable (Enhance marketing planning and revenue collection in Mwanakwerekwe). Therefore, to cover the requirements of the study’s objectives, the study was more looking at some issues like Periodical assessment of marketing planning and revenue collection by marketing authority, Government entrepreneur’s support due to the destruction of natural hazards, Periodical assessment of marketing planning and revenue collection by marketing authority, Effective marketing, and sales activities within a markets’ entrepreneurs, Some constrain that hinder businessmen to be willing on paying their Marketing taxes and the Challenges facing market entrepreneurs at Mwanakwerekwe Market, though the finding revealed that implementation of the new technology of revenue collection is efficient and effective and has enhanced revenue collections to the huge amount. It is expected that the system will be very effective when fully deployed as it will decrease cash lockup related through the proper system and the trend in the direction of controlling revenue displays major improvements.

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# LIST OF ABBREVIATIONS

AMA American Marketing Association

CSM Cognitive Structure Model

EGM Expert Group Meeting

ERCS Electronic Revenue Collection System

FGD Focus Group Discussion

LGAs Local Government Authorities

PDCM Primary Data Collection Methods

PMO-RALG Prime Minister’s office, regional Administration and Local Government

POS Point of Sale

PPP Public Private Partnership

SDCM Secondary Data Collection Methods

SME Small and Medium Entrepreneurs

SOFRECO Societe Francaise de Realisation D'etudeset de Conseil

SPSS Package for Social Science

SSC Sub Saharan Countries

UMC Urban Municipal Council

UN United Nations

# CHAPTER ONE

# INTRODUCTION

## Background of the study

Marketing is the elementary aspect of transmitting the product and services supplied by an association to the public. Many public corporations are more involved in marketing activities to gain access to people and to share information about their services and products (Lamer, 2007). Marketing is the aspect that has transfigured behaviour whereby the process is implemented in the private and public sectors. Services are planned hypothetically, to operate specifically in a predetermined behaviour; conversely, this is not necessarily the case as many government institutions do not see it as an important pillar of their systems (Blythe, 2001).

Globally several environmental factors affect the marketing affairs of the organization. Some forces are external to the firms and mainly uncountable by the organization whilst others are in the firm and are usually convenient by management. There is an energetic transformation in the market environment that has influenced marketing planning and revenue collection (Armstrong & Kotler, 2007)

Taking local government revenue sources is based on the number of local taxes and fees collected in the field of each local authority. These activities are affected by several sources like fines and penalties, market dues, and parking fees. Local Government Authorities (LGAs) comprise three main funding sources: own revenue, central government transfer, and development aid. In addition, user changes and several varieties of self-help manners contribute to the management and continuation of public services including primary schools and health facilities.

Most Tanzanian institutions have therefore undergone a different project to develop marketing teams to facilitate the customer needs understanding and subsequently direct the institution's operation. This is started whilst the company puts in position structure which assists in performing their internal structure and focusing their goals on their customers. In other organizations, they have motivated collaboration where the responsible personnel is encouraged to pay attention to their customer and subsequently provided commodities to the customer’s expectations (Laemer, 2007; Ziethmal and Bitner, 2003).

According to Zanzibar local government Act 2014 has already given the mandate to all governments to initiate their project that can ensure a collection of local revenue from their sources including licenses, property tax, permits, fines and other penalties, parking fees, marketing dues, and financial decisions, whereas conforming with accounting and financial regulation 2014 direct the monetary operation and specify delegation policies, regulation, and rules.

Local governments have been given the power to perform suitable planning decisions at the budget stage and to perform inventory and taxes assessment for financial devolution to thrive in increasing the collection of local revenue by developing manageable and realistic projects to assist the collection.

According to the urban Municipal annual report (2019-20), The Urban Municipal Council (UMC) has five Markets that serve all people found in Urban and another part of Zanzibar, which involve Mwanakwerekwe Market, Saateni, Darajani, Mikunguni, and Mombasa Market. Mwanakwerekwe Market is the biggest Market that has more than 160 shops, 386 slabs, 550 table vendors, 24 butchers, and 80 other flow vendors to accomplish 1200 business entrepreneurs at Mwanakwerekwe Market. The annual collection of Mwaanakwerekwe Market for (the 2019-20) year is 765,360.000/- which is equal to 63180, 000/- per month

## Statement of the research problem

For many years, the Local Government Authorities (LGAs) have been plagued by challenges of poor performance in collecting revenue from sources like marketing and others. However, services delivery and infrastructure costs have been rising annually (Othman, 2003). This challenge has been encountered by many LGAs in Zanzibar. Several factors can be attributed to the ineffectiveness of collecting revenue and marketing plans in LGAs in Zanzibar.

The analyses on the revenue collection from Mwanakwerekwe Market by Zanzibar Municipal Council for the past three years have shown an increasing trend of revenue projection in a little bit compared to another year. This is supported by different annual Municipal reports.

According to the Urban Municipal Councils’ reports show that: 2017, 2018, and 2019 the revenue collections at Mwanakwerekwe Market continue to improve in revenue collection and tend to earn 598,900,000.0, 658,324,000.0 and 890,779,000.0respectively. This shows how the revenue gets rises somehow compared with many years before the total collection does not exceed more than 400,000.000.0 per year (RGoZ, 2019). This indicates that various known and unknown reasons might be inefficient for market planning and revenue collection at Mwanakwerekwe Market including; a higher level of tax avoidance, and a low level of compliance. Unwillingness to pay, but also the poor methods used to collect, political interference, poor marketing plan and low level compliance.

SAFRCO (2015) argue that Mwanakwerekwe Market has o wide room opportunity to collect more revenue than other Market in Zanzibar unless otherwise there are good marketing planning to allow good marketing arrangement of entrepreneurs, availability, and accessibility of infrastructure, and good marketing governance. Services delivery by Urban Municipal is more crucial and should be ineffective quickly ways as possible to the intended people but still, the collection does not reach the goals of the expenditure. The action of providing basic needs to the people such as healthcare, water, sanitation, primary education, highways, and agricultural facilities has been left to the local regimes (government). This is due to the decentralization by devolution in local government whose mandate is embedded in act 7/2014 of the Zanzibar constitution this shows the gap. To address this gap, the current study has decided to perform a study examining the market planning and revenue collection by the Mwanakwerekwe market in Zanzibar.

## 1.3 Objectives of the Study

### 1.3.1 General research objective

The general objective of this research is to examine the market planning on revenue collection implemented at the Mwanakwerekwe market in Zanzibar

### 1.3.2 Specific research objectives

1. To assess factor affecting the market planning on revenue collection at Mwanakwerekwe Market in Zanzibar.
2. To identify the challenges of market planning on revenue collection at Mwanakwerekwe Market in Zanzibar.
3. To assess the strategies of market planning on revenue collection at Mwanakwerekwe Market in Zanzibar.

## 1.4 Research Questions

### **1.4.1** **General research question**

What are the market planning and revenue collection implemented by the Mwanakwerekwe market in Zanzibar?

### 1.4.1 Specific research questions

1. What are the factor affecting the market planning on revenue collection by the Mwanakwerekwe Market in Zanzibar?
2. What are the challenges of the market planning on revenue collection by the Mwanakwerekwe market in Zanzibar?
3. What are strategies of marketing planning on revenue collection by the Mwanakwerekwe Market in Zanzibar?

## 1.5 Significance of the study

This study can broaden the understanding of the researcher in the area of revenue collection and marketing planning. The research also makes a significant contribution to policymakers and the body of knowledge by offering a deeper understanding of the intricacies of revenue collection.

The finding from the study will provide feedback to the Urban Municipal Council about the finding of strategies, and new regulations and determine the way which can be best to market planning and revenue collection ultimately harmonizing the taxpayer’s expectations and compliance.

The report will offer on the Market management and utilization for Urban Municipal Council and seeks the progress of on going Municipal development both in the public and private sectors to surface opportunities and challenges concerning the market, license, property tax, services charges, permit, auction fees, and parking management.

## 1.6 Scope of the study

This study is aimed at demonstrating the limitations of the research in terms of the study, term of content, sample geographical coverage, and duration of the study. The scope of the study also helps a researcher to concentrate on important matters and avoid unnecessary diversion. The study was conducted in the Urban District of Zanzibar at the Mwanakwerekwe market, due to the fact, a higher number and active entrepreneurs are undertaking economic activities in the population compared to other Markets or areas in Zanzibar.

## 1.7 Organization of the study

This research is ordered into five chapters. The first chapter is concerned with: Introduction, the background of the study, the general research objective, specific research objectives, the research question, general research question, and specific research question, the relevance of the research, and the organization of the proposal. Also, the second chapter is a literature review that contains: Overview, conceptual definitions, a critical review of supporting theories or theoretical analysis, an empirical analysis of the studies, a research gap identified, a conceptual framework for analyzing the problem and analyzing the data, theoretical framework, statement of hypothesis and outline, Additionally the third chapter deals with research methodology that comprises of overview, survey population, research strategies, area of research, sampling design, data processing and analysis, research activities, work plan, expected outcomes of the study, approximated research budget, references, and appendices.

Furthermore, the fourth chapter explained the research finding and their analysis. The research findings was presented as stated in the research question by pinpointing different issues and finally, the fifth chapter comprised the conclusion and recommendation based on the study.

## CHAPTER TWO

## LITERATURE REVIEW

## 2.1 Introduction

This chapter evaluates different literature on the market planning and collection of revenue by LGAs. The chapter is structured into sub-section as follows: Definition of key concepts applied in this study, critical review supporting theories or theoretical analysis, research gap, identified analysis, identified analytical/conceptual framework expresses framework and relationships between the variable (For problem and data analysis, hypothetical theoretical information and research summary).

## 2.2 Conceptual Definitions

### 2.2.1 Marketing

As reported by American Marketing Association (AMA), marketing is defined as an assortment of a process that the organization use in creating, presenting, communicating, and trading offers that are of great worth to customers, and partners in general (American Marketing Association, 2003). Kotler, (2013) describes marketing as the art and science of creating, exploring, and delivering value to meet the target’s needs for profit, terms marketing as a traditional approach by which an organization communicates, connects, and collaborates with the chosen community to present, and market their services and products.

### 2.2.2 Services Delivery

Services delivery gets services as efficiently and quickly as possible to the target audience. In the most immediate, service delivery refers to the level of quality on the part of the organization and its economic assurance that has passed the production stage (PMORALG, 2008). The stipulation of fundamental services such as education, healthcare, water and sanitation, highways, and agricultural services has been left to the local government. (Baltaci and Yimaz, 2006)

### 2.2.3 Marketing strategy

According to the definition reported by Aaker (2008), marketing strategy is a process that allows an organization to focus on opportunities for improving its resources to increase sales and maintain sustainable economic advantages. Marketing strategies are elementary in placing essential and everlasting activities in the field of marking. The formulation, evaluation, and component of market-oriented approaches can therefore contribute to the company’s goals and marketing purposes.

### 2.2.4 Revenue

Revenue is the returns a company receives from its business operations, mostly from sales of goods and customer services Heggstad, (2012). In many countries, revenue is known as earnings (income). Several companies earn revenue from royalties, interest, or other charge sources. Revenue can either signifies to business income as a whole, or it can refer to the amount, in a financial union, received in a certain period (URT 2011). Nevertheless, recent policy changes in monetary policy have raised questions about the potential for local government policies that have serious consequences including the creation of new districts and the abolition of qualified taxes. Generally, revenue is the income earned by an organization or company in the cash counterpart form. Sales revenue or revenues is the income generated from the sale of product services in a definite time.

Tax revenue is the profits attained by the government from the taxpayer (PMORALG, 2006). Therefore, according to the discussion above, the local government needs to present sufficient information on service delivery to the tenants. In the budget, service delivery can be reinforced by using various ways including improved service delivery and strengthening government and liability. Formally, revenue is a computation or assessment of a regular income based on a specific accounting practice or regulation set by the rule government or agency. The two familiar methods, accrual, and cash basis accounting do not apply the same procedure to measure revenue. Cooperation that provides shares for public sale is regularly required by subordinates to report revenue per accepted accounting principles (URT, 2010). This was because the laws were not clear at times who should collect revenues and who should provide services, the presence of a poor accounting system, inexperienced personnel, and politicians. All these affected the performance of local authorities (Fjeldstad and Ngalewa, 2008). (Van Auken, 2002) define revenue as the amount of cash received or Revenue as the payment for goods that are credited to an income statement over a particular time.

### 2.2.5 Revenue Collection

Hongreen (2002) describes revenue collection as a transferred asset (either cash or receivables) acquired on products or services provided to the customer. Revenue is the amount of money that receives during a specific period.

## 2**.**3 Theoretical Literature Review

Generally, local governments are progressively taking the lead in providing basic public services and necessary infrastructure for business expansion. These local Governments' responsibilities continue due to many global challenges including environmental and natural resources conflicts, growing cities, and increasing demand for infrastructure, all of which could exacerbate the financial problems facing the local governments. Also, international experience has shown that high levels of tax independence at the grassroots level are connected with a wide range of moral implications for devolution systems including enhanced macroeconomic steadiness, good governance, and fewer corruption points.

These generally attract local tariffs because of the sturdy link between transport ownership and the use of domestic services and infrastructure. To accomplish their authorization through financial responsibility, local governments in developing countries must have momentous sources of tax revenue assembled from the fees and user charges. Adequate self-incomes is important to improving the city’s ability to provide essential goods and services, together with promoting a better responsibility of government officials to their citizens. Private revenue needs to be commended by the intergovernmental transfers to deal with differences in expenses needs and financial capabilities across cities, as well as for cities to support the performance of the central Government programs.

To better meet the challenges of assembling sufficient fiscal resources, urban authorities in developing countries need financial instruments for the development of capital infrastructure. These comprise a combination of capital grants and loans from various sources. Systematic shortages in all of these common sources have led local governments around the world to attempt innovative funding sources, ranging from tools to capture the increase in land value connected with the construction of capital infrastructure to private sector partnerships in the PPP. This study used different theories to strengthen the points of view based on the study title, these are the Cognitive Structure model (CSM).

### 2.3.1 Cognitive Structures model

According to Barasa. (2001) cognitive structure model explains that marketing provides a paramount influence on the mental behaviour of the individual. Moreover, the model explains that marketing can convert the motor behaviour of the intended residents. This model is reported to be important in defining information processing that leads to purchasing decisions. Where customer was more influenced by the market planning and the rate of purchasing were increasing, hence improving the revenue collection at the market and will boost the financial capacity of that market. This occurred since it possesses an enormous influence on the process including market networking. A corporate network can best be understood as linked node structures that are formed by nodes and connected using lines including associations between market planning and revenue collection. This theory is more relevant in the study as it emphasizes the relation between market planning and revenue collection in the market area.

2**.3.2 Marketing Strategic Theory**

There are several methods (mechanisms) that have been used by marketing planning teams to increase awareness of revenue collectors and marketing plans for raising benefits products and offered services across the market. Some methods are found to be effective in the organization compared with others. The marketing plan adopted by the organization is dependent on the target population, the product being a market share of the organization, and budgetary allocation for marketing. Most marketing strategies have elements drawn from the 7P’s of marketing planning techniques which include Promotion, Price, People, Physical environments, Process, and Places (Smith and Saker, 1992).

However, the increase in revenue on the government’s agenda has been a major factor in customs duty as a source of budget revenue for most of the developing countries and enhanced marketing planning plays a high role in the matter. Revenue collections from customs duties for a sample of African countries account for just 30 % of total tax revenue collection.

Therefore, in this study, this theory is most useful because it shows a direct association between planning, revenue, and expenditure of the organization; it corresponds to market behaviour in public sector allocation procedures (Ebrill et al., 1999).

### 2.3.3 The Detergency Theory

The deterrence theory is a theoretical way of collecting revenue and tax conformity that have normally been in economic decision-making and comprehensive behavioural theory (Frey and Feld, 2002). The behavioural theory included social and financial psychological theories. The application of the deterrence theory model primarily emphasizes revenue collection and prevailing tax evasion examination (Frey and Feld, 2002). The theory is archived using several approaches both persuasive and punitive. The application of the punitive in the deterrence theory, maybe a way of increasing the possibility of discovery and improving the tax through the annoyance of more severe penalties. It can also provide good taxpayer education and improved motivation for incentives in focus events (Frey and Feld, 2002; Sandmo, 2004; Fied, Schmidt, and Schneider, 2007).

Generally, most central and local governments ensure the security of taxation and revenue collections. This may occur when the government realizes who is paying the tax that can change the equitable tax system and can easily utilize the necessary tax sources and ultimately raise a large sum of money without negatively affecting the life of entrepreneurs economically and socially (Akintoye and Tashie, 2013; Hassel dine and Bebbington, 1991).

This study is relevant because it is based on revenue collection and processed to argue a sound tax system that promoted equality and justice. This is indicating that the tax burden should be commensurate with the ability of the taxpayer to pay and also be discussed in the speculation of the capability to pay.

### **2**.3.4 The Benefit Principle

Waterhouse (1990) claims that, economists believe in the principle of profitability or revenue collection earning should be a significant directing concept in examining revenue structure, especially at the local government level. Nevertheless, some stakeholders have questioned that they should not pay local taxes unless they have access to special municipal services and well identified marketing planning. Obviously, this information present mysterious problem, ultimately, unless taxpayers disburse their domestic taxes and increase revenue collection, local government will be short of the fiscal resources needed to provide their inhabitants with local government services. (URT, 2000)

As such, the theory shows its importance in the study because there is a necessity to strengthen the profit standard in local government assets in Zanzibar, especially at the market areas strengthening of the benefits standard will need clear communication between the taxes and local residences disburse and the benefits they receive, good marketing planning and improved communication between revenue collectors and residents customers

### **2.3.5 Revenue Collection Model**

Revenue collection models, this theory explain on the collection of proceeds. These models give speculative implication on revenue payments and good marketing planning; often provide an overview of tax evasion and the challenges faced the revenue collectors. According to Hans (2004), the model insists on the importance of transparency in paying taxes and therefore provides a positive attitude towards collecting revenue.

The content in this model is essential to the local government leader and the whole organization that before implementing the laws and throughout collecting revenue. The marketing planning should guarantee to pay the revenue on time. This will provide constructive impact on taxpayers as it will serve as an incentive and will be committed to mortgage payments. For local authorities, effectual revenue collection will be increased and hence, it will be easy for them to put into operation all plans of the socio–economic development identified within their budget (Hans, 2000).

Hans (2000), the postulation is that human behaviour is economically fundamental and affects the assessment of the costs and benefits of a business or revenue. The founder in this model states that people always reject to disburse taxes when the intended outcomes are not observed. The misuse of the revenue collected is significant in the business industry of levy inversion. This model is imperative for the local authorities as it emphasizes the efficient utilize of revenue collected for local government development.

## 2.4 Empirical analysis of relevant studies

Empirical analysis is an evidence-based approach to the study and interpretation of information, this study was more looks on empirical literature review in the worldwide, in Africa and in Tanzania in general.

### 2.4.1 Empirical literature review to the worldwide

The research of Rosoiu (2015) of the title “The impact of the government revenues and expenditures on the economic growth: a case of Romania” with objectives like: to analyse the importance of the fiscal policy decisions. Vector Autoregressive Models (VAR) has become the main econometric tool to assess the effects of fiscal and policy shocks. Secondary data were applied, data was in logarithm (excepted for both interest rate) also use quarterly data to analyse the series in terms of seasonality also used the causality Granger test to indicates if a change in there are evolution of a variable The null hypothesis of this study says that the variable X doesn’t influence the evolution of the variable Y and vice versa. The results generated by the test and seen that null hypothesis is rejected between the following variables: GDP and government expenditures; HIPC and government expenditures, GDP, government revenues; Government expenditures and GDP Government revenues and government expenditures, GDP and Interest rate and GDP. This is presented empirical results for pure government expenditures and tax shocks, for example shocks to one fiscal variable at a time without constraining the response of the other fiscal variables. The study recommended that: the government should increase the expensive and revenues so that social welfare won’t be affected also should take into consideration a proxy for social welfare and to introduce it in VAR model estimation.

Rai (2004)research title “The challenges of tax collection in developing economies (with Special Reference to India)” with objectives; To achieve economic stability, To reduce economic inequality, To avoid impairment of the market-oriented economy, and To accomplish a high degree of harmony between the tax and the intended political order. The result were as follow; Occupational pattern seemed to be unsuitable for taxation, large population which is unemployment and underemployment, Abundance of exemptions for political reasons, poor exemption on agricultural income, Ambiguous exemptions on commodities under VAT System, Predominance of cash transactions with no trails, Discouraging Cash Transactions, Huge black economy, Extremely narrow tax base and heavy burden on the corporate sector, Predominance of regressive indirect taxes and Rampant tax evasion. The recommendation of the research was as follow: Modifying the small-scale exemption scheme, the governments must show will power to collect taxes by withdrawing all popular and politically motivated exemptions. Countries must take steps to widen their tax base and to reduce the black economy and knowledge of should be given first priority to all tax collection stakeholders.

Generally the world market is highly growing with market competitions, a variety factors such as sales promotion techniques, rate of sales or good marketing place are needed to be used by marketers in order to stand out among their competitors and have increasing high contribution in revenues collections . Eventually, as consumers become increasingly sensitive towards the high sale’s rate and sales promotion strategies, marketers need to identify the most suitable sales promotion strategy to be implemented in their products at the targeted market (Sun, 2006).

### 2.4.2 Empirical literature review in Africa

According to the Awitta (2010), who had done a research on “Effectiveness of revenue collection strategies at Kenya revenue authority in Nairobi”.She used the population that took part in the study comprised of 148 staffs from KRA and 45 tax players. The study use stratified random sampling technique. Questionnaires were used as data collection instruments on this study both open ended or closed were used. Data was analyzed using Statistical Package for Social Sciences (SPSS). Descriptive statistics used to summarize the data and the findings were presented in form of frequency distribution tables, pie charts and bar charts. On her findings the study revealed that all KRA employees are registered as tax payers, majority of the respondents agreed that reforms and modernization projects at CSD improved clearance times. Improved services to trading public and further agreed that this had increased revenue collection, also agreed that reforms and modernization at CSD improved services to trading public and further agreed that this had increased revenue collection. Moreover, provided greater reliance on information technology, However majority of the taxpayers’ respondents disagreed that reforms and modernization at CSD has improved services to trading public while on the other hand majority were not sure whether projects at CSD have improved clearance times on KRAs operations. Also staff trainings have enhanced their skills, knowledge and professional capacity; this was agreed by majority of the employees. Also it’s now easier for taxpayers to fill/lodge documents than before; however tax evasion is still rampant even after taxpayer education. Encourages voluntary compliance; they further disagreed that current penalties applied by CSD on errant tax payers are adequate. However majority of the respondents agreed that taxpayer education enhance voluntary compliance and that compliance level is influenced by perception on how the taxes would be used by the government. The researcher recommended that more training on the reforms and modernization at KRA should be offered so as to improve on the skills, knowledge and professional capacity of the employees. This will improve service delivery in terms of clearance and increased revenue. The current tax assessment should be reviewed since it does not encourage voluntary compliance. Penalties applied by KRA on errant tax payers should also be reviewed since the current penalties applied are inadequate. This would also reduce the tax evasion which is still rampant. Taxpayers’ education should also be enhanced more since it has been effective since on the public level of understanding of various tax regimes. Taxpayer education also will improve on tax compliance.

The study of Adejoh and Sule (2013) conducted at Nigeria with title of Revenue Generation: It’s Impact on Government Developmental Effort (A Study of Selected Local Council in Kogi East Senatorial District) and objectives of their study are; to examine the relationship between statutory allocation to the local government and government developed effort. To ascertain the extent which value added tax has contributed to government developmental effort. To assess the benefit of allocation of excess crude Account to Local government projects and the last one is to evaluate the extent to which internally generated revenue has contributed to the Local government developmental and it various sources the research methodology used in this study is descriptive design used with the targeted population of 89 local governments that made up the Kogi East Senatorial District. Stratified sampling is used in the selection of the sample. Primary and Secondary source of data were embarked. The findings were; it empirically showed that there is a significant relationship between statutory allocations to local Government and the government developmental effort. Also, revenue from value added tax has significant impact on government capital projects.

Furthermore, Government development project is strongly influenced by allocation from excess crude account. More ever, there is also a relationship between internally generated revenue and government capital projects. Government is to discharge their functions effectively. In essence, revenue and expenditure decentralization must support local government public revenue profile. Local government’s revenue generation in Nigeria needs restructuring so that taxing powers be given to local authorities and also she should be allowed to share major tax bases with other levels of government to enable enough independent funds for development. Local governments should strive towards improving internally generated revenue and instill transparency and accountability in their management structure. This can be effectively carried out through community participation in their various activities. Need to carry people along in the execution of the projects would encourage administrative openness and accountability. Local governments which constitute the areas mostly endowed with natural resources should be allowed to woo foreign investors for the development of their abundant resources. This will improve their revenue generation base and create job opportunities for the people. The researcher recommended that; the local government chairman should ensure that Machinery be in place to generate more revenue. Training and re-training programmers for the revenue officials should be organized to enable them meets the challenge of the new millennium. Enlightenment campaigns on the revenue to be paid by individual should be carried out. Control measure should be put in place to check possible frauds and embezzlement. Revenue monitoring committee should be formed to check revenue collection and finally, state government should however adopt policies of consciously involving more budgetary power and responsibilities to local authority and develop a sense of political control of the local people by making them aware of the important of local prudent financial management and their welfare.

Another research of Pieters (2015) based on evaluating revenue collection and allocation challenges faced by namable local municipality (Eastern Cape Province). The objective of this research is to explore and examine the challenges faced by Ndlambe Municipality in ensuring effective revenue collection and allocation. The research was to examine the causes of poor revenue collection and allocation of entrepreneurs by officials in Ndlambe Municipality. And finally, to comes up with strategies and recommendations that can help in improving on revenue collection and allocation by public officials and therefore enhance effective service delivery in Ndlambe Municipality.The study used the qualitative research approach, in document surveys as its data collection technique. In this study, data analyzed using the filtering technique and content analysis, it is clear indicate that the experiencing challenges in improving revenue collection and allocation at both individual and organizational level, the highest amount of bad debts, poor document management system and the deliberate disregard of the laws, rules and regulations governing. Environment abuse of power and resources is inevitable. Hence lead to reflective of fraud, poor revenue management and other irregularities including over spending, irregular, fruitless and wasteful expenditure.

The researcher recommended that Ndlambe Local Municipality that; should take seriously the recommendations of the Auditor General. Municipal debt must be reduced through constant taxpayer education and incentives, furthermore. Government must provide for or enable local government through the Municipal Systems deal with outstanding municipal accounts until the debt is reduced to acceptable levels. The municipality also needs to develop measures to convince residents to pay their taxes. This public- private partnership will enable municipalities to improve revenue. The municipality should expand the revenue base of the through supporting revenue enhancement activities and ensuring the transparent management of the revenue function. To ensure customer awareness and support and customers pay a fair.

According to the research title “Effects of internal controls on revenue collection: a case of Kenya Revenue Authority” by Brian(2013). The study was conducted using descriptive case study using causal/explanatory research. The research targets Kenya Revenue Authority staff since most employees are directly or indirectly involved in decision making and controls. The researcher therefore used purposive sampling techniques in selecting interviewees. Data was collected using both primary and secondary data collection techniques. The data was analyzed using both statistical and narrative methods. Correlation was used as a way of assessing the effect of internal controls and revenue collection. The finding was as that, there is a direct correlation between the level of internal controls and the amount of revenue collection by KRA. The level of internal controls can be measured by the effectiveness of those controls. Where there is an effective control system in place then revenue collection also goes up as demonstrated by the amounts collected when KRA had not put in place any controls with the time the organization started effecting controls.

The Recommendations of the study were; the research has achieved a substantial ground with regard to KRA and their systems of control which has opened up the organization for further research work. Future study should link KRA to level of compliance by taxpayers to ascertain how the two relate in respect to each other. The study should also be done with comparison to other revenue bodies to recommend for other revenue collection measures.

Another research paper of Muriuki(2018) based on Corporate Planning on Revenue Collection at Kenya Revenue Authority in North Rift Region. Does Evaluation Strategy matter? The study adopted a cross-sectional survey design which is analytical in nature. The study sample size for the study was therefore 191 targeted from 386 employees from the KRA stations of North Rift Region (Eldoret, Lodwar and Kitale). The study used stratified sampling technique, used full structured questionnaires as a research instruments ensured a standardized data collection procedure. Her specific objectives relate to communication strategy, implementation strategy, evaluation strategy. The study findings of objective indicates that majority of the respondents (80.2%) were of the opinion that the KRA has developed a set of KPIs to track the success of strategic initiatives and business objectives. This gives the implication that with Evaluation Strategy the organization can collect revenue effectively. Therefore there is need for effective evaluation which is increasingly being recognized as an indispensable tool of revenue collections. This is because evaluation provides abases for accountability in the use of development resources. Further, evaluation can strengthen the project design and implementation and stimulate partnership with project stakeholders.

The researcher recommendations were as follow; an organization should have an effective evaluation which is increasingly being recognized as an indispensable tool of revenue collections. This is because evaluation provides a basis for accountability in the use of development resources.

### 2.4.3 Empirical literature review in Tanzania

The researcher of Meena (2013)on her research title “Assessment of the challenges facing revenue collection in Tanzania: evidence from Tanzania Revenue Authority (TRA); Morogoro”. She had used the primary and secondary data collection methods through interviewed to get background information, and also applied questionnaires to obtain reliable data. The researcher comprised 32 respondents as sample size out of 90 populations from TRA Morogoro branch and tax payers of the study where by both qualitative and quantitative used for content analysis. This study has revealed that none of the respondents have mentioned the property tax to be amidst the revenue types collected by TRA. However, TRA collects indirect taxes which improve the tax base and allowed the government to offer services to the people that promoting sensitization and taxpayers’ education that enable citizens to understand the necessity of paying taxes. Moreover, this improves the taxpayers or taxes types and formalization of the casual sector. Likewise, facilitate them to disburse tax in a cost effectual means.

Finally the researcher recommends that this can increase the access to the citizens and the right to collect taxes information and how revenues are exhausted. Also it is advisable to address the basic challenges for facilitating good and quality public services. The enhancement of taxpayer’s education to tax’s procedures and laws, building effective publicity and support. And finally, recommended to establish avenues to discuss and put forward what is done by the government out of citizens’ taxes in order to avoid unnecessary complaints. On the other hand, argued for the use of presumptive approach enhances equal treatment to all investors.

According to Malai’s (2014 )research with title of “the challenges facing revenue collection and its effects on service delivery: A Case of Ilala Municipal Council” Who conducted the case study provides the data collection methods through interview, questionnaires and documentation and used a sample size of 100 respondents where by purposively in which non-probability sampling used as sampling techniques. The researcher identified that collection of revenue was done by suitable person who was authorized to collect such revenue from each person liable for payment of such revenue. However, during the interview, attempts to raise additional revenues from poorly designed taxes, cumbersome procedures, poorly motivated staff, low level of stakeholder involvement and poorly accountable staff may aggravate the performance of revenue collection. Further, in the absence of substantial simplification and restructuring of the current revenue system combined with capacity building and improved integrity, increased autonomy may cause greater mismanagement and corruption in local authorities. It is beyond doubt that significant changes and restructuring are necessary to improve performance of revenue collection in local authorities. Changes and restructuring should include: redesigning the current revenue structure; considering alternative sources of revenue; reforms of revenue policy; considering other valid goals; formation of clear policy on compensation and transparency enhancement.

The researcher recommended that in order to improve performance of revenue collection the following were issues to be considered: Redesigning the current revenue structure, considering alternative sources of revenue, Reforms of revenue policy, considering other valid goals, Formulation of clear policy on compensation and Transparency enhancement and Education to revenue payers at Ilala Municipal Council.

The research of Lema (2013)titled “Assessment of factors affecting implementation of annual procurement plan in local government authorities: a case study of Meru district council, Arusha, Tanzania” used descriptive design with target population 141. The study used non-probability sampling. The data and information were collected by using primary and secondary data. The use of data collection tools which include interviewing, questionnaires, internet, and observation. The findings of the research was as follow; The research revealed that, Delay of fund from central government and other sources, Inadequate allocation of funds during budgeting compared to actual requirements (insufficient) budget, budget reviewing, the main factors that affect implementation of annual procurement plan in Meru District Council. Furthermore, the study revealed that, lack of awareness and skills to decision makers concerning the use of appropriate procedures and policies in implementation of annual procurement plan and results to procure goods. Indeed, the researcher recommended that; Council should ensure that, Annual Procurement Plan is based on needs assessment and the council plan. Ensure that procurement processes conducted are efficiently in terms of time cost and take necessary actions and should pay contractors, Suppliers, Service providers in terms and condition of contract.

Adhere to the annual procurement plan. Furthermore, all stakeholders who are concerned in implementation of annual procurement plan in LGAs should have to be knowledgeable and clear understanding of annual procurement plan and implementation.

According to Kimario (2014)on his research based on “Challenges faced by local government authorities (LGAS) in implementing strategies to enhance revenues: Case of Dar es Salaam Municipal Councils” which are three municipalities are Kinondoni, Ilala and Tameka. His study based on qualitative and quantitative approaches, used the LGA officers who included members of council management team, councillors and revenue collecting agents and the agents’ revenue collecting officers. Structured questionnaire and closed and open –ended questions used to explore qualitative information from the respondents on basis for their understanding was used. The research findings were as follow; under collection of revenue as a result of weak legal mechanism to enforce tax payments and lack of participation of revenue staff during budgeting process so as a result budget officers produce unrealistic budget.

The major strategy in collecting city service levy which is the main source of income for most council, integration of Database that is KMC, IMC, TMC and TRA to help identify all registered taxpayers from TRA. Introduction of MRECOM machines to store records are helpful. Introduction of GIS to easy collection of tax if it is properly used it will help to recognize. Furthermore, Inabilities to attract, remunerate, and retain specialized values (case of property tax). The study recommendations were as follow;

Weak Formulation and Implementation of Bylaws. (Non-payment of tax and Taxpayer resistance to pay taxes). Computerization of Revenue Management. Outsource Revenue Collection and also, Sharing Resources for Efficient Revenue Collection

The study of Namaliya (2017) work on the study stated that “Strategies for Maximizing Revenue Collection in Public Water Utility Companies” utilizing three methods of research, namely, qualitative, quantitative, and mixed methods. Also he used the case study design for exploring views of participants. Used questioners and interview to get information. In this study, he did not use statistics, did not test hypotheses, did not examine causal relationships among variables, and did not want difficulties in achieving triangulation. Hence, the quantitative method was not appropriate. The researcher used both random sampling and purposive sample techniques on finding information from participants. In his findings revealed that, business leaders in public water utility companies embrace credible business strategies to collect all water fee revenues in a timely way to improve business financial viability. The significance of a financially viable public water utility is that the business leaders would concentrate on improving and providing quality water supply services. The business leaders could also use the profits to employ more people, and expand water supply to unconnected communities, thereby, improving the social well-being of the people.

 In conclusion, senior managers of public water utilities can overcome inefficiencies in collecting water fee revenues, improve business profitability, and enhance business growth by striving to employ effective and credible business strategies. Examples of such strategies include using cutting-edge technologies through innovative strategies along with embracing customer relations management, effective metering and billing, and disconnection of water supply to customers with overdue water bills.

### 2.5 Research gap identified

Most of the studies such as; SOFRECO report (2015-16), Hans (2000), Nndaba (1987) Where house (1998), Abate (2000), Abbott, 2002; Hans(2000) discussed above show that there are numerous constrain that hindering revenue collection as a vital task for local government to ensure good revenue collection at marketing. However, most of these studies was conducted outside of Zanzibar and little has been carried out in Zanzibar specifically only discussed a few challenges of revenue collection and do not based on marketing planning. Mwanakwerekwe Market cannot collect more than other Markets in Zanzibar unless otherwise there is no good marketing planning to allow marketing arrangement of entrepreneurs, availability, and accessibility of infrastructure, and good marketing governance. Therefore, this study seeks to fill this gap by assessing the market planning and revenue collection at Mwanakwerekwe Market in Zanzibar basic on the factors, challenges, and strategies of market planning and revenue collection at Mwanakwerekwe Market.

###

### 2.6 Conceptual framework

I**ndependent variables moderating variable dependent variable**

Reform and modernization of operation

Institution of performance contracts

Enhance taxes’ compliance

Staff competence on revenue collection

**Tax payer education**

**Figure 2.1:Conceptual Frame Work**

### 2.7 Theoretical framework

The conceptual framework proposed by this study is presented in Figure 2.1. The conceptual framework focused on examining the market planning and revenue collection by Mwanakwerekwe Market in Zanzibar. Furthermore, the framework shows a set of relationships between dependent and independent variables that was used in the study.

Market performance is empirically measured in terms of turnover growth. The relationship between effective revenue collection and market planning enhances high revenue collection in the Mwanakwerekwe market. The implementation of market planning and effective revenue collection can lead to improving service options for taxpayers, this is facilitated participation by all sectors and simplification of the tax process which are positively associated with enhanced revenue collection in Mwanakwerekwe Market growth.

Independent variables like reform and transformation of operation, performance institution contracts, enhanced volunteer compliance, and staff competence on revenue collection while dependent variables such as enhanced revenue collection in the Mwanakwerekwe market was more influenced by moderating variables such as taxpayer education.

The fundamental of the taxpayer process is to escalate the collection of revenue and marketing planning which together can promote the increased point of revenue collection at the Mwanakwerekwe market. However, this is dependent on the competitive surroundings of each compact and its capability to limit commencement by rivals. Market authority performance needs to build up approaches that increase the collection of revenue and compliance with tax. It is a logically developed, described situation identified through a literature survey

# CHAPTER THREE

# RESERCH METHODOLOGY

## 3.1 Introduction

This chapter consists of research design, sampling technique and size, simple random data collection methods, primary and secondary data collection methods, data analysis techniques, validity and reliability, research budget and schedule of activities.

## 3.2 Research Design

This study was carried by using a cross-sectional survey approach in such a way that data was gathered at one point in time with great degree of accuracy and provide quick results. The approach is economical in term of low finance and short time allocation.

## 3.3 Area of the study

This present study was carried out in the Urban District of Zanzibar. The Urban District occupies an area of 16km2as reported on the 2021Tanzania population census data. Urban District has the entirety population of 223,033 people, and where by 106,511 are male (47.8%) and women 116,422 (52.2%). Zanzibar Town municipality is centre of Urban District. The Urban District was chosen because it has a large number of people who use the Mwanakwerekwe market followed by Darajani market. The study has been conducted at Mwanakwerekwe market which is the largest Market in Zanzibar.

## 3.4 Population of the study

In this study, the target population was concerned the registered number of entrepreneurs at Mwanakwerekwe Market which is about 1230 business men and other stakeholders of this market including customers, municipal staffs and suppliers, the only 100 respondents have chosen among them.

## 3.5 Sampling Techniques and sample size

The population of the study carried out at Mwanakwerekwe Market in Zanzibar. In order to obtain the desirable population, simple random sampling and purposively sampling techniques have been used, purposive sampling used to obtain the 5 respondents. This purposive method has been usually suggested in social science research as it intended to focus directly to the study area (Kendra, 1989, 2006).

**3.5.1 Sample size**

The total sampling size was 100 population samples according to Slovin’s formula (2012). The sample random sampling used to select 19 respondents of 95 respondents from each 5 sectors. These respondents was picked randomly; this was chosen because of it has several advantages including time management and needs low financial resources, higher accuracy, less biasness and provides significant analysis.

Slovin’s formula (2012) = n=N/ (1+Ne2)

Whereby e=error tolerance, N=total population number, n=number of sample

n = 223,033/ (1+223,033\*(0.1)2

n =223,033/ (1+223,033\*(0.01))

n =99.955 Therefore; sample size was (n) = 100

### 3.5.1 Sampling design

The population of the study obtained at Mwanakwerekwe Market-Zanzibar was non-probability and probability sampling like purposive sampling and simple random sampling design respectively, were applied to obtained respondents. To archive the desirable population, purposive random sample techniques and simple random sampling were used for all five categories. The study used simple random sampling techniques for different stakeholders who are working in Mwanakwerekwe Market – Zanzibar by using the lottery technique through list of respondents for random selection.

**Table 3.1: Sampling size and sampling Design**

| **Respondents** | **Categories**  | **F**  |  **(%)** | **Sampling Design** | **Data Collection Tools** |
| --- | --- | --- | --- | --- | --- |
| Administrative Marketing officers  | Marketing manager | 1 | 1 | Purposive sampling | Interviewed and group discussion  |
| Market revenues’ collecting officers  | 10 | 10 | Random sampling  | Interviewed and group discussion  |
| Municipal head office  | Director  | 1 | 1 | Purposive sampling  | Semi structured Interviewed and group discussion  |
| Head of division at revenue’s office | 1 | 1 | Purposive sampling  | Semi structured Interviewed and group discussion |
| Head of unit at revenue’s office | 1 | 1 | Purposive sampling | Semi structured Interviewed and group discussion |
| Officers at the Head of revenue’s office | 3 | 3 | Random sampling  | Fill questionnaires  |
| Market committee  | Chairperson  | 1 | 1 | Purposive sampling  | Semi structured Interviewed and group discussion |
|  | Members  | 7 | 7 | Random sampling | Fill questionnaires  |
| Businessmen | Shops’ owners  | 15 | 15 | Random sampling  | Fill questionnaires  |
|  | Food venders  | 15 | 15 | Random sampling | Fill questionnaires  |
|  | Slabs venders  | 15 | 15 | Random sampling | Fill questionnaires  |
|  | Free venders | 15 | 15 | Random sampling | Fill questionnaires  |
| Customers  | Market customers  | 10 | 10 | Random sampling | Group discussion and semi structured interviewed  |
| Suppliers  | Market suppliers  | 5 | 5 | Random sampling | Group discussion and semi structured interviewed |
| **Total**  | **100** | **100.0** |  |

**Source Field (2021)**

Number of participants recruited in this study was 100, this number resembled as it is proposed by Slovin’s formula (2012), random and purposive sampling was used to pick respondents from each of the five sectors. The number of sample size chosen is to ensure the completion of work timely and with credible and accuracy of the data and meaningful analysis.

## 3.6 Method of data collection

The data from this study was collected by using both primary and secondary sources methods. From Primary data collection methods, 70 respondents was given questionnaire while remaining 30 respondents interviewed individually and with group discussion. Also secondary data collection method was used to review reports, books, internet/website and newspapers.

### 3.6.1 Secondary data

The documents review from this study was conducted to collect related information of developed materials, such as speech, books, journal, magazine, article, report, and some Report from Zanzibar Urban Municipal council.

### 3.6.2 Primary Data

According to Kothari (2006), primary data refers to direct data collected through observations, Questionnaires, and interviews. The study questionnaire involved both open and closed-ended questions. The respondents was required to provide elaborative information on an open-ended questionnaire while the closed-ended ones help to be responded timely and control respondents from giving inappropriate information.

The questionnaire designed to collect raw data from 70 respondents working at Mwanakwerekwe Market Zanzibar.

## 3.7 Data collection tools

The researcher was interviewed 30 respondents and group discussion method was used to collect data from this study, where by discussion and meetings with revenue collectors, customers and others stakeholders was conducted to collect information needed.

## 3.8 Reliability of data

To make sure the reliability of the data, pre-testing of structure questionnaires and semi-structured interview protocols was conducted whereby 20 out of (100) target respondents was tested to ensure consistency of the instrument, and check the quality of data that will be collected then the modifications made to the new updated data collection instruments. This was done to achieve similar results when administered by several times under the same set of conditions.

##

## 3.9 Validity of data

The validity of collected data is assured by considering the data accuracy as well as ethical consideration. Additionally, the data validity was attained by an analytical generalization of relating research evidence with existing literature and by stipulating the units of analysis and developing the conceptual framework.

## 3.10 Data analysis

Data collected was verified, compiled, coded, and then analyzed by using Statistical Package for Social Science and window software to make accurate influence based on the study samples. In this statistical package, descriptive statistics such as means, frequencies, and percentages was generated. Qualitative data is summarized and presented in tables to supplement important information.

# CHAPTER FOUR

# DATA ANALYSIS AND DISCUSSION

## **4.1 Introduction**

In this chapter, the results of the data collected through various data collection methods are described by using different variables such as the social, economic, and Institutional structural characteristics of the respondents. In general, it was observed that there are variations between the education level and age of respondents who were participating in market entrepreneurs undertaking business activities at Mwanakwerekwe Market and they are affected by a marketing plan and revenue provision. The findings show that most market entrepreneurs were youth and have a primary and secondary level of education. The description for variation from this study has been given and this tends to conform to other studies carried out in other developing countries.

The chapter further exposed those market entrepreneurs who are working to reduce dependencies on the government, support their families financially, pay children's school fees and medical expenses, have money to work with, and feel respect and as sources of income after economizing. Not only that but also, this chapter identified how they are affected by marketing planning and revenue collection done by market management, market environment, and sanitation are availability, thieves/ robbery, training, and business skills as constraints for the development of market entrepreneurs at Mwanakwerekwe Market in Urban District- Zanzibar

## 4.2 Demographic Characteristics of Respondents

The demographic characteristics such as age, educational and marital status of respondents were examined in order to suggest the nature of responses or probable for the response provided by the respondents, these variables analysed and discussed in reasons sub- sections as shown below;

### 4.2.1 Age of Respondents

Questionnaire was designed to determine the respondent’s age in different age categories. To determine the age of taxpayers respondent is highly important since it give ability of entrepreneurs to pay tax for the market management. The findings are represented in Table 4.1 as follow:

**Table 4.1: Age of Respondents**

|  |  |  |
| --- | --- | --- |
| Age category  | Frequency | Percentage (%) |
| Below 25 years  | 10 | 14.0 |
| 26-35 years | 15 | 21.0 |
| 36-34 years | 25 | 36.0 |
| Above 45 years | 20 | 29.0 |
| Total | 70 | 100.0 |

**Source: Field data (2021)**

Higher percentage(36.0%) of the taxpayers’ respondents were aged between 36-44 years while 29.0% were aged between 26-35 years. 21.0% of respondents aged below 25 years while 14.0% of the respondents aged 45 years and above.

### 4.2.2 Education Qualification

The education status Qualification of respondents we observed to express the distribution of their education qualification. Generally, those who gotten highest level of education gives direct response on tax payment when comparing to Diploma and Secondary level respondent. Table 4.2 represent the educational qualification of the respondents which show that about 7.0%of the respondents possess higher level education (certificate, diploma and Bachelor degree), while 36.0% of the respondents interviewed were possessed secondary level education and other remaining 57% acquired only primary level education. It can be determined that the study participants who attained knowledge and have progressive educational were perceive very important to pay tax for simulating marketing development

.

**Table 4.2:Education Qualities**

|  |  |  |
| --- | --- | --- |
| **Education level** | **Frequency** | **Percentage (%)** |
| Fist degree, Diploma, and Certificate | 5 | 7.0  |
| Secondary education  | 25 | 36.0 |
| Informal education  | 40 | 57.0 |
| **Total** | **70** | **100.0** |

**Source: Field data (2021)**

## 4.3 Periodical assessment of marketing planning and revenue collection by marketing authority.

Table 4.3 below indicate that, 43.0% of respondents have been asked on periodically marketing assessment said is moderate, others 36.0 % said is low and the rest 21.0% said is high. This indicates that the most of respondents have accepted that periodically marketing assessment improving marketing planning and collection of revenue at the market. The study participants were inquired to explain the extent of marketing and revenue collection by marketing authority and the answer we show; high fair and low.

**Table 4.3:Periodical assessment of marketing planning and revenue collection by marketing authority**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentages (%)** |
| High  | 15 | 21.0 |
| Fair  | 30 | 43.0 |
| Low  | 25 | 36.0 |
| **TOTAL**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.4 Effective marketing and sales activities within market entrepreneurs

The Table 4.4 indicate that the majority 65. 0% of respondents revealed that there are low effective marketing and sales activities at Mwanakwerekwe market, 21.0% of respondents argue that there is fair and the others said is high, this indicates that the business at Mwanakwerekwe market still is low and the majority of entrepreneurs were claimed on it this is lead to drop of revenue collection at the market. The researcher wants to know the effective marketing and sales activities within market entrepreneurs, the answer were at the following rates; high, fair and low.

**Table 4.4:Effective marketing and sales activities within market entrepreneurs**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentages (%)** |
| High  | 10 | 14.0 |
| Fair  | 15 | 21.0 |
| Low  | 45 | 65.0 |
| **TOTAL**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.5 Strategies used by municipal council to enhance volunteer tax compliance

The emphasis of the voluntary Tax Program initiated at Mwanakwerekwe Market management presents a significance opportunity to taxpayers who wish to normalize their tax compliance status, aimed to increase tax revenue, enhancing compliance and modernizing tax legislative frame work in Municipal councils. On the revenue collection, the introduction of minimum tax and digital services tax is expected to boost market tax revenue by ensuring that entrepreneurs with returning tax losses or within the digital space contribute their fair share to the tax payment. Similarly in a bid to enhance overall tax complaining the Municipal. This is given taxpayer an opportunity to declare instances of non- compliance where the same occurred within a period of staying at market. When the respondents were asked on the strategies used by Municipal council to enhance the market revenue and volunteer tax compliance. One among the key informant argues that:

*In order to increase the market revenue and enhance compliance, different strategies should be taken such as; extending good tax services to taxpayers, straitening audit and enforcement, tax payer’s understanding of the tax system, laws and administration, an increase of transparency and reducing of rampant corruption in the fiscal system, tax audits and penalties used to control tax reduction all these be performed if the market planning is well organized.*

## **4**.6 Relationship between market planning and revenue collection

The results revealed that most 50.0% of respondent asked on relationship between marketing plan and revenue collection they said there are higher relationship, while 29.0% of respondents when asked they said there are fair I relationship and the rest 21.0% of the respondent they said there are no any relationship between marketing plan and revenue collection within a market (Table 4.5). This indicates that due to the good planning at the market is there high possibility to increase the collection of revenue.

All of study participants were asked to provide their view on the relationship between market planning and revenue collection and the answers were as follow; low relationship, fair relationship and high relationship

.

**Table 4.5: Relationship between market planning and revenue collection**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentage (%)** |
| Low relationship  | 15 | 21.0 |
| Fair relationship | 20 | 29.0 |
| High relationship  | 35 | 50.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.7 Government entrepreneur’s support due to the destruction of natural hazard

The results show that most 55.0% of respondents have no faith market management on getting return or support when they affected by man destruction or natural hazard, 29.0/% respondents were totally disappointed to very poor support, 10.0% said there are fair support of respondents asked said that are good and last one 01.0% of respondents said is excellent support (Figure 4.1). This revealed that marketing management at Mwanakwerekwe market still have a role to support market entrepreneurs are their client in tax payment, therefore, marketing management support to them will create the sense of harmonization between them.

The researcher wants to know the government entrepreneurs support due to the destruction of natural hazard , the answer were at the following rates; excellent support, good support, fair poor support and very poor support.

**Figure 4.1:Government entrepreneur’s support due to the destruction of natural hazard**

## 4.8 Some constrain that hinder business men to be willing on paying their Marketing taxes.

The Table 4.6 show that most of the respondents 50.0% said there are poor environmental condition at the market, 21.0% of respondent said they paying a lot of taxes, 14.0% of respondents argue on harassment and 10.0% and 5.0% were said on corruption and government regulations respectively. This indicates that most respondents have been affected by poor environmental condition that makes to be unwilling on paying their market taxes.

**Table 4.6: Some constrain that hinder business men to be willing on paying their Marketing taxes**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentage (%)** |
| Government rules and regulation  | 3 | 5.0 |
| Corruption  | 7 | 10.0 |
| Harassment | 10 | 14.0 |
| Poor environmental condition | 35 | 50.0 |
| Many taxes | 15 | 21.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.9 Source of entrepreneur’s mobility from one market to another.

When respondents asked on source of entrepreneur’s mobility from one market to another most 35.0% of respondent argue on Customer availability, other 30.0%of respondents said non inter personal debt, 20.0%argued on harassment from market tax collectors, 10.0% of the respondents said on poor environmental condition and the rest 5.0% of respondents said on accessibility of goods from villages and other and other area of production. This indicates that many entrepreneurs were moved from one place to another because of high customer accumulation to buy goods.

**Table 4.7:Sources of entrepreneur’s mobility from one market to another**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentage (%)** |
| Customer’s availability  | 25 | 35.0 |
| Interpersonal debts | 20 | 30.0 |
| Harassment  | 10 | 20.0 |
| poor environmental condition | 9 | 10.0 |
| Accessibility of goods  | 6 | 05.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.10 Market planning and revenue collection strategies

The study revealed that 28.0% of responds said on providing registration number to every market entrepreneur that will ensure market planning and revenue collection strategies, 23.0% said should have marketing ID to every market entrepreneurs, 17.0% respondents argue on having a specific number in each in each slab, 16.0% of respondents said that preparation of market zoning area will enable to improve market planning and revenue collection strategies while other 14.0% of respondents said there is need of monthly cross check around the market. This study show that majority of respondents believe that in order to ensure market planning and revenue collection strategies at the market , the market management should provide registration number to every market entrepreneur for better identification of tax payment.

**Table 4.8: Marketing planning and revenue collection strategies**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentages (%)** |
| Having a specific number in each slabs | 13 | 17.0 |
| Having marketing ID every marketing entrepreneur  | 16 | 23.0 |
| Monthly crosscheck around the market zoning | 11 | 16.0 |
| Preparation of market | 10 | 14.0 |
| Provision of registration number to every entrepreneur  | 20 | 28.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4**.11 Entrepreneur’s mobility relation to the customer needs and preferences**

The figure 4.2 revealed that most 29.0% of respondents said that it is always entrepreneur’s mobility relate with the customer’s needs and preferences, 23.0% respondents said there it is often, 26.0% of respondent said it is sometimes, other 14.0% of respondents said rarely and the rest said is never**,** this include that always entrepreneurs mobility looking on the customer’s need and preferences so as to make their business effective ways. The researcher wants to know the government entrepreneurs support due to the destruction of natural hazard , the answer were at the following rates; never, rarely, sometimes, often and always.

**Figure 4.2:Entrepreneur’s mobility in relation to the customer’s needs and preferences**

## 4.12 Municipal responsibilities on managing and improving marketing plan

Respondents were asked if Municipal council responsible to manage and improve marketing plan, where by 43.0% of respondents agreed, 20.0% were strongly agreed and 06.0% were neither agree nor disagree other 18.0% were disagree and 06.0% were strongly agree (Table 4.9). This indicates that municipal council is responsible to manage and improve marketing plan so as to increase customer collections of the Mwanakwerekwe market.

**Table 4.9:Municipal responsibilities on managing and improving marketing**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentage (%)** |
| Strongly disagree  | 06 | 6.0 |
| Disagree  | 09 | 13.0 |
| Neither agree nor disagree | 13 | 18.0 |
| Agree | 30 | 43.0 |
| Strongly agree  | 14 | 20.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.13 Sources of initial capital of market entrepreneurs

Market entrepreneurs’ initial fund come from different sources such as bank loan, business owner’s government grant, outside investor and personal savings. The supplying and hiring cost need to cover start-up business cost as purchasing goods purchasing equipment and supplies. Most (42.0%) of the respondents interviewed have obtained initial capital from their relatives, (29.0%) of the respondents interviewed have obtained initial capital from their spouse, furthermore, (14.0%)of the respondents interviewed were got initial capital from saving groups (Sacco’s) and 9.0% of the respondents were get from different banks and the rest (6.0%) of respondents get from CBO’s.

**Table 4.10: Source of Initial Capital of marketing entrepreneurs**

|  |  |  |
| --- | --- | --- |
| **Categories** | **Frequency (100)** | **Percentage (%)** |
| Bank | 6 | 9.0 |
| Sacco’s | 10 |  14.0 |
| CBO's | 4 | 6.0 |
| Relatives | 30 | 42.0 |
| Spouse | 20 | 29.0 |
| **Total**  | **70** | **100** |

**Source: Field data (2021)**

## 4.14 Important of the Municipal Council to use electronic machines

The implementation of electronic machines is paramount in ensuring optimal revenue collection; these enable customers to clear their bills without moving to the firm premises. Also through these services, the customers only use their digital platform at home to access their account detail and can also easily transfer money to other accounts.

**Table 4.11:Important of the Municipal Council to use electronic machines**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentages (%)** |
| Not at all important  | 04 | 06.0 |
| Slightly important  | 15 | 21.0 |
| Moderate important  | 12 | 17.0 |
| Very important  | 20 | 29.0 |
| Extremely important | 19 | 27.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

The table 4.11 show that 29.0% of respondents said it is very important to use electronic machines by municipal council on collecting market revenues, 27.0% of respondents argued is an extremely important, 17.0% of respondents said it is moderate important, furthermore, 27.0% of respondents argue to be slightly importance and 06.0% of respondents were said not at all important. This is indicating that most of respondents show that there is important of the Municipal Council to use electronic machines on collecting market revenues so as increase the revenues and avoid frauds.

## 4.15 Marketing management providing capacity building to all tax payers

The result shows that 36.0% of respondents said that marketing management rarely providing capacity building to all tax payers, 21.0% of respondents said sometimes, 19.0% of respondents said often while 14.0% of respondents said never and 10.0% of respondents said always. This revealed that marketing management was not taking into consideration on how tax payers having knowledge of paying tax willingly or not. The questioners of the study look on the question based on the marketing management providing capacity building to all tax payers.

The researcher needs to know on how Municipal responsibilities to manage and improve marketing plan, the answers of respondents were; never, rarely, often and always.

**Table 4.12:Marketing Management providing capacity building to all taxpayers**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentages (%)** |
| Never | 10 | 14.0 |
| Rarely | 25 | 36.0 |
| Sometimes  | 15 | 21.0 |
| Often | 13 | 19.0 |
| Always | 07 | 10.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.16 Government regulations on introducing many taxes

The Government regulation is one among the challenges that facing many entrepreneurs in paying taxes in Zanzibar, respondents were interviewed argued on business hardship that they facing now due to accumulation of many taxes and poor management of collecting revenues which is being done by the Government officers. Furthermore, the study participants were needed to state whether the regulation formed by the government affect their business activities and paying taxes. Majority 17.0% of respondents state that high payment of business license is a major challenge that constrains their business activities, other 9.0% of respondents interviewed revealed that health services payment is high, 10.0% of respondents interviewed argued that municipal regulations is hindering their business activities. Furthermore, 9.0% of respondents interviewed revealed on daily cleaning services payment that claimed to be not relevant because the municipal officers were not clean daily and the rest 4.0% of respondents interviewed revelled that SME’s policy on corruption and bureaucracy were the source of their poor development of their business activities as it was summarized in Table 4.13

**Table 4.13: Government regulations on introducing many taxes**

|  |  |  |
| --- | --- | --- |
| **Categories**  | **Frequency** | **Percentages (%)** |
| Business license | 12 | 17.0 |
| Health services payment | 13 | 19.0 |
| Daily cleaning services payment | 6 | 9.0 |
| SME’s policy | 29 | 41.0 |
| Municipal regulations | 7 | 10.0 |
| Corruption and bureaucracy | 3 | 4.0 |
| **Total**  | **70** | **100** |

**Source: Field data (2021)**

## 4. 17 Marketing management’s survey increasing revenue collection

The study revealed that 39.0% of respondents were said often on marketing management’s survey to increase revenue collection, 23.0% of respondents said sometimes, 17.0% of respondents said always and 14.0% of respondents said rarely and the rest 07.0% of respondents said never on marketing management’s survey increasing revenue collection. This indicate that it is true to say marketing management’s survey increasing revenue collection because market authorities will identify all entrepreneurs available at the market and for any challenges happen could be easily to solve before any destruction.

The researcher wants to know the Marketing management’s survey increasing revenue collection the answer were at the following rates; never, rarely, sometimes, often and always.

**Table 4.14: Marketing Management’s survey increasing revenue collection**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentages (%)** |
| Never | 05 | 07.0 |
| Rarely | 10 | 14.0 |
| Sometimes  | 16 | 23.0 |
| Often | 27 | 39.0 |
| Always | 12 | 17.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.18 Using ID card to manage revenue collection

ID card and badge of entrepreneurs have risen proportionately with the marketplace. Some marketplace handle ID card production internally, ensure tax payment for all entrepreneurs at the market. Market authorities should have a dependence on customized ID badges, many market compile revenues and practical reasons for entrepreneurs having existing identification cards and badges for their business.

The researcher also wants to understand on the using of ID card on managing revenue collection. The following Table 4.15 depict the data collected from respondents asked on the usage of ID card

**Table 4.15: Using ID card to manage revenue collection**

|  |  |  |
| --- | --- | --- |
| **Rate**  | **Frequency** | **Percentages (%)** |
| Strongly agree | 20 | 29.0 |
| Agree | 25 | 36.0 |
| Neither agree nor disagree | 17 | 24.0 |
| Disagree | 05 | 07.0 |
| Strongly disagree | 03 | 04.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

The Table 4.15 shows that 36.0% of respondents agreed when they asked if ID card provision by market management will manage revenue collection while 29.0% of respondents answered strongly agree, 24.0 were neither agree nor disagree, 07.0% were disagree and the remaining 04.0% of respondents were strongly disagree. This indicate that majority of respondents were agree with ID card provision by market management will manage revenue collection because ID come simultaneous with registration of entrepreneurs will simplify the market authority to recognize all entrepreneurs if they pay tax or not.

## 4.19 Entrepreneurship pay tax training’s participation

Entrepreneurship’s skill is very important attributes for any market entrepreneurs they should have it so as to run their business in affective way. This study requires the participants to report if they were participated on training or givenany business skills before starting business activities. The finding shows that most (71.0%) of respondents interviewed do not get any kind of training on operating their business and how to pay taxes while only (29.0%) of respondents interviewed were get a chance to participate in entrepreneurship trainings. This indicates that many market entrepreneurs were lack knowledge of how to run their business and make it to be hard for them to know the importance of paying tax on their business. The study raises the question on entrepreneurship payer’s tax training’s participation the response of respondents were as follow; training participation and no training participation.

**Table 4.16: Entrepreneurship pays tax training’s participation**

|  |  |  |
| --- | --- | --- |
| **Categories**  | **Frequent** | **Percentages (%)** |
| Training participation | 20 | 29.0 |
| No training participation | 50 | 71.0 |
| **Total**  | **70** | **100.0** |

**Source: Field data (2021)**

## 4.20 Type of training provided to market entrepreneurs

Interviewees were required to explain the kind of business skilled acquired through training that have participated. Majority (37.0%) of interviewed respondents said that they got training on Marketing (how to purchase, finding the customers, sells the product). Other (17.0%) respondents interviewed were said they got training on how to make tax payment and good record keeping of their daily business activities (to make sure all purchases cost, sells and profit were kept in it is records in systematic ways) also other (23.0%) of respondents interviewed said that they have got the training on Customer Care (how to handle the customers and influence to purchase and satisfied from the goods and service). Furthermore, the rest (23.0%) of the respondents interviewed were said, they got training on how formulate their business activities; Business Management (learning from starting point of initiate business, finding customers, defeating the competitors and making profit). This shows that the bulk of interviewees did not acquire training of tax payment and market planning, ultimately they are not willing to pay tax to the market management and do not see the importance of paying taxes.

**Table 4.17:Type of training provided to market entrepreneurs**

|  |  |  |
| --- | --- | --- |
| **Categories**  | **Frequent** | **Percentages (%)** |
| Marketing processes  | 11 | 37.0 |
| Customer Care | 7 | 23.0 |
| Tax payment and good record keeping | 5 | 17.0 |
| Business Management | 7 | 23.0 |
| **Total**  | **30** | **100.0** |

**Source: Field data (2021)**

## 4.21 Reasons for not attending the training

On other hand the respondents were asked to say why they do not attend any kind of the training while other entrepreneurs attending, and if they have any reason for that, most (47.0%) of the respondents interviewed were lack of awareness, they don’t see it as a something importance to them, other (30.0%) of the respondents interviewed were complain on work overload, they are so busy on working at the business area, they lack even a time to get rest effectively because of their responsibilities, and the rest (23.0%) of the respondents interviewed were said they lack a chance to participate to the training, they were waiting to be invited to the training provision and not fight to find it for their own purpose and always complain that most of the time they were isolated only specific people went to the trains and they were given the chance to participate.

The researcher on the reasons make them do not attend the training, the respondents being answered like; Do not Get a Chance, Work Overload and Lack of Awareness.

**Table 4.18: Reasons for not attending the training**

|  |  |  |
| --- | --- | --- |
| **Categories** | **Frequency** | **Percentages (%)** |
| Do not Get a Chance | 7 | 23.0 |
| Work Overload | 9 | 30.0 |
| Lack of Awareness | 14 |  47.0 |
| **Total** | **30** | **100.0** |

**Source: Field data (2021)**

## 4.22 Challenges faced by market entrepreneurs

Market entrepreneurs faced many challenges, depending on type of business performed, the major obstacles that Market entrepreneurs are facing include; high taxation, municipal harassment, poor environment condition, thieves/robbery, high price of good, Shortage of start-up capital, lack of entrepreneurial skills, and shortage of customers preferences. The results show that 26.6% of entrepreneurs interviewed reported that there is a high taxation paid by entrepreneurs interviewed, furthermore, 10.0% of interviewed respondents reported on municipal harassment and thieves/robbery, (7.0%) of the respondents interviewed reported on poor environment condition at the business area. Other (20.0%) of the respondents interviewed explain on the high price of goods, and the rest (13.0%), (10.0%), (7.0%) of the respondents interviewed complained about the Shortage of start-up capital, lack of entrepreneurial skills and shortage of customers preferences respectively.

Under this question the respondents were asked on challenges faced by market entrepreneurs and the answer were differ from the respondents as follow; High taxation, Municipal harassment, Poor environment condition, Thieves/robbery, High price of goods, Shortage of start-up capital, Lack of entrepreneurial skills and shortage of customers preferences

**Table 4.19: Challenges facing market entrepreneurs**

|  |  |  |
| --- | --- | --- |
| **Responses**  | **Frequency**  | **Percentages (%)** |
| High taxation | 8 | 26.6% |
| Municipal harassment | 3 | 10.0% |
| Poor environment condition | 2 | 7.0% |
| Thieves/robbery | 2 | 7.0% |
| High price of goods | 6 | 20.0 |
| Shortage of start-up capital | 4 | 13.0% |
| Lack of entrepreneurial skills | 3 | 10.0% |
| Shortage of customers preferences | 2 | 7.0% |
| **Total** | **30** | **100.0** |

**Source: Field data (2021)**

This result indicate that respondents interviewed still they have challenges on performing their daily business activities that can hinder to reach their goal as some complaining much about these situation by saying that;

*“Every market entrepreneur has a dream of owning big businesses in which jobless people can be employed but the problem are shortage of start-up capital, high taxation and goods are very expensive compared to the profit that we get at the end of the day. If high taxation continues it is likely to discourage most of people. High taxation is a mess to our prosperity, whenever we want to make one step ahead; taxation takes us ten steps back. Why do these people impose too much tax to our small business?”* she claims (Respondent age, 39)*.*

Also these findings are supported by Decal (2013) associates with the obstacles obtained by entrepreneurs who possess micro and small businesses by says that,

*“Most of them seldom get on business activities as an effect of their family’s financial hardship. Therefore, their financial contribution is only to support and guarantee their families welfare. They be likely to function at very small size with very tiny chance to invest, they frequently lack specific skills that recount to their activities, they are not diversified, frequently functioning entrepreneurship activities which give similar products or services to consumer as their competitors, they employ poor and unfitting technology and have poor technical and entrepreneurial skills, they have a tendency to drive in much more localized or contained market with very little marketing skills”.*

## 4.23 Categories of marketing planning and of revenue collection at Mwanakwerekwe Market

The marketing planning categories based on four Ps which price, people, place and people according to Twin and Anderson, The 4 Ps are used by businesses to classify number of input factors for their entrepreneurship business, together with customers’ demands and how their goods or service meets or don’t meet those requirements, how their goods or service is supposed in the planet, how they get out from their competitors, and how they work together with their customers.

The marketing blend or categories is a mixture of elements that pressure clients to procure a product. Basically there are four main elements of the marketing blend, these includes; Price, Promotion, Place and Product. Product refers to either the substantial good that you ‘reselling offers or the intangible good, referring to services.

### 4.23.1 The Sales price in relation to marketing planning and revenue

### collection

Price is able to fairly merely be the quantitative value the market’s clients have to pay to buy its product. On the other hand, comprehensive marketing tactics will furthermore deem other sacrifices a purchaser have to make, for instance time, expenses of the goods, or study time before they find out the product. Client supposed value is moreover an input attention when it emanates to value. Key decisions underneath this umbrella comprise price-setting, pricing strategies, discounts, accepted payment methods, and more. The entrepreneurs were depending on customer’s purchases to earn some money so as to make taxes payment and ultimate the market authority to have a good income gathering. The interviewees were questioned on to what level does the sales price influence marketing planning and revenue collections and the answers were range as follow; Not at all significant, somewhat imperative, reasonable significant, extremely significant and tremendously significant.

**Table 4.20: The Sales price in relation to market planning and revenue collection**

|  |  |  |
| --- | --- | --- |
| **Categories**  | **Frequency** | **Percentages (%)** |
| Not at all important | 9 | 30.0 |
| Slightly important | 7 | 23.0 |
| Moderate important | 8 | 27.0 |
| Very important | 4 | 13.0 |
| Extremely important | 2 | 7.0 |
| **Total**  | **30** | **100.0** |

**Source: Field data (2021)**

Table 4.20 shows that the majority 30.0% of interviewees when asked about the importance of sales price to market planning and revenue collection said not at all important, 23.0% of respondents said slightly important, 27.0% of respondents argued moderate important, and the rest 13.0% and 7.0% were said very important and extremely important respectively. This indicates that the sale price is not more important in enhancing marketing planning and revenue collection because the marketing good’s price rises from time to time and revenue should be specific all the time frame to avoid claims among the entrepreneurs.

### 4.23.2 The influence of place to marketing planning and revenue collection

The place stands anywhere clients can make contact with commerce and buy its goods. On condition that handiness and right to use to the client's goal. Important decisions beneath this sunshade comprise distribution, channels, partnerships, locations, transportation, and logistics (Lauren and Chris, 2017). The question asked respondents about the influence of place on marketing planning and revenue collection and was directed to answer on different ranks; high, fair, and low.

**Table 4.21: The influence of place to marketing planning and revenue collection**

|  |  |  |
| --- | --- | --- |
| **Categories** | **Frequency** | **Percentage (%)** |
| High  | 18 | 60.0 |
| Fair  | 8 | 27.0 |
| Low  | 4 | 13.0 |
| **Total**  | **30** | **100.0**  |

**Source: Field data (2021)**

Table 4.21. above revealed that the majority 60.0% of interviewees agreed at a high rate that marketing has a great influence on marketing planning and revenue collection, 27.0% of respondents said is fair and 13.0% of respondents said is low. This shows that the place where the entrepreneurs’ business has an important passion for making them pay taxes in compliance.

### 4.23.3 The influence of promotion to marketing planning and revenue collection

Promotion coats every marketing communication the company commences to make its goods recognized and figure out the clients’ representation of its product. Important decisions here engage promotional mix, message content, message frequency, media strategies, and others. Nowadays, the business environment is very challenging due to the competition organizations are trying to produce novel products for selling in the market. To lift their incomes the organizations boost their use of sales support as a strong support system. Therefore, sales promotions are gear that is used by numerous organizations to advertise (Heard and Freling, 2006). Sales promotions take part as an essential part of the largest marketing tricks of any business. It stands similar to a feasible weapon through donating added incentives and support to the goal market to support or buy one product or product over another brand or manufactured goods (Aldermen, 2003). The investigator requested the respondents about the impact of promotion on marketing planning and revenue collection most of the respondents was answering as follow in ranks way; never, rarely, sometimes, often, and always.

**Table 4.22: The influence of promotion to marketing planning and revenue collection**

|  |  |  |
| --- | --- | --- |
| Rate  | **Frequency**  | **Percentage (%)**  |
| Never | 2 | 07.0 |
| Rarely | 5 | 17.0 |
| Sometimes | 7 | 23.0 |
| Often | 5 | 17.0 |
| Always | 11 | 36.0 |
| **Total**  | **30** | **100.0** |

**Source: Field data (2021)**

When the respondents were asked about the influence of promotion on marketing planning and revenue collection, 36.0% of respondents said it always has an impact, 17.0% of respondents said rarely or often while other 7.0% of respondents said never. This is indicating that business promotion has a chance in marketing planning and revenue collection at any marketplace or business venture.

## 4.24 Discussion of the Findings

In this section, the researcher discusses the results supported by the market planning and revenue collection implemented at the Mwanakwerekwe market in Zanzibar as the following:

This study explains some factors like; sales, promotions, and price are the factor explained by the Sun, 2006, who explained market competitions, sales promotion techniques, rate of sales, or good marketing places needed to increase contribution in revenues collections. Also, Both the World Bank and IMF (2003) insist on marketing authority to improve revenue collection, Effective marketing, and sales activities within market entrepreneurs, the impact of promotion, and the introduction of minimum tax. While this study differs in some points on this aspect, from other researchers like; Moyi (2006) argued that Market power should give further consideration to the assessment of marketing planning, taxpayer education, compliance, tax audits, and application of marketing resources to achieve marketing objectives as factors to improve revenue collection.

According to a study conducted by Torgler, (2003), the major challenges of revenue authorities on the marketing plan and revenue collections are lack of vital entrepreneurs funds on internal financial base or lack of vital collected as security of external finance, entrepreneurship education, managerial and regulatory structure, business assistance and support, barriers to access technology these are crucial factors that affect entrepreneurial success .ILO (2014) argued that the difficult time-consuming and bureaucratic measures, a lack of information regarding processes, and the extra processing payments frequently required are the challenges that hinder the market revenue collections some of these strategies are related to; entrepreneurship education, business assistance, and support and poor technology. However, this study observes different challenges such as high taxation, municipal harassment, poor environmental condition, thieves/robbery, the high price of a good, Shortage of start-up capital, lack of entrepreneurial skills, and shortage of customer preferences. entrepreneur’s mobility from one market to another, The sources of initial capital (investment or money) used to start a business by market entrepreneurs’ fund, high payment of business license, do not receive training participation all these make to be hard for market entrepreneurs to continue with their business, altimetry fails to pay tax on time and delay the revenue collections.

According to (Holder, 2009) non-profit organizations should implement and test the strategies for success such as: Communicating important messages using tax messages such as emails, and special announcements, Using social media, Using the power of phone calls, asking to provide feedback to those who fulfil opportunities, provide supports share their expenses, in another side the introduction and implementation new strategies, using a supplementary measure like convincing tax, minimum tax scheme (turn over taxes) and audits to collect market revenue for voluntary tax compliance is the better strategies for improving revenue collections. While other research done by Toom (2007) shows that improving constancy in the regulations and measures that are apparent guarantees the right and obligation of taxpayer’s complaint procedure. Indeed, this study revealed that providing a registration number to every market entrepreneur will ensure market planning and revenue collection strategies, the marketing mix such as; product, cost, place, and promotion will influence clients to buy goods. Also, the research indicates that the majority of interviewees believe that to ensure market planning and revenue collection strategies at the market management by provision of registration number to every market entrepreneur for better identification of tax payment. Furthermore, the market authority should focus on the main areas of the entrepreneur’s commercial opportunity and look to increase market share in this area. Unluckily, a lot of organizations are unsuccessful to reproduce on their marketing plan and plan.

# CHAPTER FIVE

# SUMMARY, CONCLUSION AND RECOMMENDATIONS

## 5.1 Introduction

This chapter presents the summary of key data findings, conclusions drawn from the findings highlighted, and recommendations that were made. The objective of the study was to examine the market planning and revenue collection by Mwanakwerekwe Market in Zanzibar.

## 5.2 Summary of the main findings

Based on the findings, many respondents who work in Mwanakwerekwe Market were young and have enough energy to perform their job, with a low level of education just knowing how to write, read and account for their business. Furthermore, they were not aggressive in paying taxes even though they complain about the high accumulation of taxes paid per entrepreneur, the great burden is for small entrepreneurs because they pay more than one tax compared to what they collected per day.

The research discovered that most of the market business persons agrees that there is a great relation between market planning and revenue collection because it improves income gathering in addition to preventing and closing together income outflows. However, there is low government support for entrepreneurs due to the destruction of natural hazards to the entrepreneur’s goods and services,

Respondents were agreeing that there is an entrepreneur’s mobility with the customer needs and preferences, customers were moved from one market to another to fulfil their requirements. Respondents show that there is a special responsibility of marketing management to provide capacity building to all taxpayers but is not implemented to businessmen in the market.

The study also revealed that market management should use the ID card to manage revenue collection and fulfil the need for tighter security measures and ensure tax payment for all entrepreneurs in the market. Furthermore, marketing management should have different types of training provided to market entrepreneurs, However, most of the respondents were not attained any training provided by market management or other places.

Different challenges faced by most of the market entrepreneurs include poor environmental conditions, many taxes paid, low business capital, difficult access to loans, Municipal regulations not friendly to market entrepreneurs, customers mobility from one market to another, etc. these for one way or another hindering the market entrepreneurs to be improved in their business activities. The research display that there is little growth in the revenue collection with poor market planning at Mwanakwerekwe Market in Zanzibar. Ultimately, this leads to reduce revenue collection collected by the market and enhances the high number of entrepreneurs to miss on paying taxes

## 5.3 Implications of the findings

The implication was that market entrepreneurs and market management had already reached the agreement that always market planning has a great influence to boost revenue collections. Hence, voluntary tax compliance has not been much of a success by the market authorities unless they use supplementary measures like convincing tax, minimum tax scheme (turnover taxes), and audits to collect market revenue.

Is obviously, the Marketing manager of the Mwanakwerekwe market has high responsibility and role to support market entrepreneurs as their clients in tax payments when they affected by man-made destruction or natural hazard. Also, the government is required to create good relations with entrepreneurship due to the irrespective situation to archive common goals.

Furthermore, the study’s findings implied that market entrepreneurs and market management already reached the agreement that having a good condition of market, environment will improve the business activities at the Mwanakwerekwe market.

There is a special need to improve the environment, management, and marketing plan as an important task for marketing development as revealed in the study, this will enable the dynamic relationship to develop with entrepreneurs that look beyond one area of need or support.

Also, the implication was that must be developed in guidelines and measures that are clear, and uniform it too suggests confirming the right and obligations of the taxpayer’s complaint procedure and addressing instruments that are obtained and communicated through the guide, system, and community evidence, and decrease program.

## 5.4 Conclusion

As of the results, the research accomplishes that the operation of the novel technology of revenue collection is real and effective and has developed revenue gatherings to an excessive amount. It is projected that the structure will be exactly operative while fully organized as it will decrease amounts of money lockup related through paper arrangement and the tendency on the way to govern revenue displays substantial developments. However, the electronic machines if not used effectively may lead to decrease of revenue at the Mwanakwerekwe market this is due to some staff were use manual systems instead of electrical machines.

The marketing plane has donated to enlarged revenue gathering associated with the previous years before the operation of the planning procedure; there is a straight association between the figure of marketing planning and the income collected. While there is a poor relationship between market authority and entrepreneurs due to the occurrence of natural hazards or other difficulties for market entrepreneurs, the market authority was not want to be involved with their client difficulties and just was depend on their efforts, ultimately leading to reducing revenue collection rate.

The study also concludes that the market entrepreneurs were more stimulated by the accessibility of customs at the market when customers move from one market to another they move together and leave their business area with little good or hire other people for a monthly payment that makes revenue collection to be effected in high rate. Also, the study concludes that modernization of system at the market authority, using different strategies, operational costs were high. Therefore, the operation of the novel market planning arrangement improved revenue collection due to the simplification of tax payment decreased cases of change, and developed compliance.

## 5.5 Recommendations

This research commands that the policymakers ought to safeguard a steady balance for marketing planning as they unpleasantly affect income-gathering development. The policymakers require assessing the paramount revenue collection policy for optimum financial improvement and coming up with strategies that stop tax evasion Mwanakwerekwe market in Zanzibar.

Secondly, the research commands that, improvement of technology, in Urban Municipal must adopt new strategies and systems that supplement the efforts of collecting system in revenue collection.

Thirdly, the study recommends that the revenue collection process should be continuously must revise the marketing planning to increases.

Finally, Central Government should modify its policies to allow public institutions to employ staff in the area they fit necessary for quick implementations of some improvement when the public organization adopts the technology should employ the expert to help run the system without the need of using consultants. This tendency will help to reduce costs incurred for consultation of experts from time to time when the system is operational.

## **5**.6 Limitations of the Study

A limitation for the sake of this research contained any aspect that was existent and might have hindered the accomplishment of this study’s research objective.

The research experienced numerous limitations.

During the data collection exercise, the study situation was so difficult some respondents when were reluctant to respond to all questions, therefore it was not easy to get information at a time and the only thing that researcher had to do for them was to mobilize them on complicating the questioners’ and coming at another day to complete full exercises.

Some of the vital documents and records did not simply exist due to poor record keeping and laziness of public staff, and sometimes respondents were unwilling to offer data, also it requesting that the data demanded might be misused thus exposing the association. This led the investigator to use extra effort more asking the staff on providing the important information that was used to complete the research.

Accessibility of funds was the main problem meanwhile this investigation was done on a private funding basis. Therefore, the investigator and two research assistants consumed several times walking from one place to another as a replacement for using reliable transportation such as a motor vehicle.

## 5.7 Suggestions for Further Research

The research recommends that future research be conducted to establish the effects of tax system change on economic development in Zanzibar municipals by making consideration into the newly endorsed. Also recommends further studies should be conducted on revenue maximization tactics used by local government authorities in Zanzibar.

The results obtained in this research are the effects of local authority study plans where information was collected at one point in time from Mwanakwerekwe Market of Zanzibar. The main challenge is that cannot be representative of the whole population of the Mwanakwerekwe Market of Zanzibar- Tanzania. In this situation, there is a demand for more longitudinal studies on the matter in the whole market to enable the generalization of observation.

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# APPENDICES

**APPENDIX 1: RESPONDENT’S QUESTIONNAIRE**

Dear Respondent, My name is Mariam Haji Ramadhan, I am a student of the degree of master Project management at the Open University of Tanzania-2021. This questionnaire is focused on collecting primary data concerned with the assessment of market planning and revenue collection at the Mwanakwerekwe market in Zanzibar. You as a selected respondent are kindly invited to fill in the questions provided according to your views and question instructions. The information that you will provide will be kept confidential and only to accomplish an academic carrier.

Date of interview.........................

 Questionnaire number. .................

**SECTION A**

**Demographic Information of Respondents**

1. Respondent’s information

District………………………………………………………………….…....................

Ward…………………………………………………………………...….....................

Mtaa/Shehia.....……………………………………………………….…......................

1. Age of respondent.........................
2. Sex of respondent
3. Male ( )
4. Female ( )
5. Marital status of the respondent.
6. Married ( )
7. Never married ( )
8. Divorced ( )
9. Separated ( )
10. Widowed ( )
11. Education level of respondent.
12. Informal( )
13. Primary( )
14. Secondary ( )
15. Post-secondary( )
16. Not attended any formal education ( )

**SECTION B**: **Market planning and revenue collection**

1. To what extent does the marketing authority performing periodical assessment of marketing planning and revenue collection?

A) High B) Fair C) Low

1. What are the effective marketing and sales activities within market entrepreneurs?

A) High B) Fair C) Low

1. Which tactics enhance volunteer tax compliance?
2. What is the relationship between market planning and revenue collection?

|  |  |  |  |
| --- | --- | --- | --- |
| **Statement**  | **Low relationship**  | **Fair relationship**  | **High relationship** |
| Relationship between market planning and revenue collection  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Statement**  | **Excellent support**  | **Good support** | **Poor support**  |  **Verypoor support**  |
| Government entrepreneur’s support due to destruction of natural hazards |  |  |  |  |

1. What is the Government entrepreneur’s support due to the destruction of natural hazards?
2. What are constrains that hinder businessmen being willing on paying their Marketing taxes?
3. To what extent does an entrepreneur’s mobility relate to the customer needs and preferences?

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Statement**  | **Never**  | **Rarely**  | **Sometimes**  | **Often**  | **Always**  |
| Entrepreneurs mobility relate related to the customer need and preference  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Statement** | **Strong disagree** | **Disagree** | **Neither agree nor disagree**  | **Agree** | **Strong agree** |
| Municipal responsibilities to manage and improve marketing plan |  |  |  |  |  |

1. How Municipal authorities do their responsibilities to manage and improve marketing plan? Indicate your choice by marking tick the appropriate block under your option.
2. What are the Sources of the initial capital of market entrepreneurs? Indicate your choice by marking tick the appropriate block under your option chosen.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Statement**  | **Banks**  | **Sacco’s**  | **CBO’s**  | **Relatives** | **Spouse**  |
| Sources of the initial capital of market entrepreneurs |  |  |  |  |  |

1. Are there any important for the Municipal Council to use electronic machines to collect market revenues?
2. Explain if marketing management providing capacity building to all tax payers? Indicate your choice by marking tick the appropriate block under your option chosen

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Statement**  | **Never**  | **Rarely**  | **Some times**  | **Often**  | **Always**  |
| Marketing management providing capacity building to all tax payers |  |  |  |  |  |

1. To what extent does the Government regulation have to introduce many taxes?

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Statement**  | **Never**  | **Rarely**  | **Sometimes**  | **Often**  | **Always**  |
| Marketing management’s survey increasing revenue collection |  |  |  |  |  |

1. How marketing management’s survey increasing revenue collection? Indicate your choice.
2. Are you agreeing the use of ID cards can manage revenue collection? Indicate your choice by marking tick the appropriate block under your option chosen.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Statement**  | **Strongly agree** | **agree** | **Neither agree nor disagree** | **disagree** | **Strong disagree** |
| ID cards can manage revenue collection  |  |  |  |  |  |

**APPENDIX 2:**

**INTERVIEW AND GROUP DISCUSSION GUIDE QUESTIONS FOR THE MARKETING PLANNING AND OF REVENUE COLLECTED AT MWANAKWEREKWE MARKET?**

1. Explain how the business factors influence on sales, promotion and price to improve marketing planning and of revenue collected at Mwanakwerekwe Market?
2. What are the strategies used by Municipal council to enhance volunteer tax compliance?
3. What are the challenges facing revenue collection at marketing planning and revenue collected at Mwanakwerekwe Market?
4. Explain the reasons why are you not attending the training?
5. What is the type of training provided to market entrepreneurs?
6. Explain the reasons why are you not attending the training?
7. What are the challenges faced by market entrepreneurs?

***THANK YOU.***

