

**THE IMPACT OF TRA’S DOOR-TO-DOOR TAX COMPLIANCE MEDIA
CAMPAIGN ON SMALL TAXPAYERS IN KINONDONI TAX REGION – DAR ES
SALAAM**

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CERTIFICATION

The undersigned certifies that he has read and hereby recommends for acceptance by the Open University of Tanzania a dissertation entitled; *The Impact of TRA's Door-to-Door Tax Compliance Media Campaign on Small Taxpayers in Kinondoni Tax Region – Dar es Salaam* in partial fulfillment of the requirements for the degree of Master of Arts in Mass Communication (MAMC) at the Open University of Tanzania.

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DECLARATION

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ABSTRACT

This study investigated the impact of the Tanzania Revenue Authority's (TRA) door-to-door tax compliance media campaign on small taxpayers in Kinondoni Tax Region, Dar es Salaam. The campaign aims to increase tax awareness, improve compliance, and enhance revenue collection by engaging taxpayers directly at their premises. The research adopted a mixed-method approach, combining quantitative data from questionnaires and qualitative insights from in-depth interviews with both taxpayers and TRA officials. The study examined the types of media used in the campaign, determined the influence of these channels, and identified the challenges faced by TRA in educating small taxpayers. Findings show that face-to-face interactions and television were the most effective communication channels, significantly improving taxpayer awareness and compliance. However, logistical constraints, limited resources, and communication barriers, such as complex tax terminologies, hindered broader campaign success. The research recommends that while the door-to-door approach is effective in fostering trust and increasing tax compliance, TRA must address logistical challenges, expand the use of social media, and simplify communication to maximize outreach. The study furthermore recommends that TRA should improve campaign strategies to enhance resource allocation, community engagement, and the adoption of a feedback mechanism for continuous improvement.

Key Words: Tax compliance, Media campaign, Small taxpayers, Tax awareness

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CHAPTER ONE

INTRODUCTION

1.1 Chapter Overview

This chapter covers the background of the research problem, statement of the problem, objectives of the Study, research questions, significance of the Study and limitation of the Study.

1.2 Background of the Study

In present years, the Tanzania Revenue Authority (TRA) has increasingly employed media campaigns as a tool to promote tax compliance among small taxpayers (Lubua, 2014). A media campaign states as a coordination effort that employs various communication channels (such as newspaper, social media, radio, and TV broadcasts) to preach a certain topic to achieve its objectives such as raising awareness, educating the target audience, and engaging people around a particular issue (Bullock, 2023). Based on TRA's classification, a small taxpayer is an individual trader whose business activities fall under the presumptive tax regime or do not exceed the turnover threshold of Tshs. 200 million. These taxpayers are subject to simplified tax procedures and may not be required to file final returns with audited accounts unless they choose to do so. Tax compliance means to be obedient to the tax laws and regulations that set by the local authority such as Tanzania Revenue Authority. Among the initiatives conducted by TRA is the door-to-door tax compliance media campaign conducted in Kinondoni Tax Region in Dar es Salaam, this campaign was specifically targeting small taxpayers. Its' aim is to

promote tax compliance among small taxpayers which is critical in Tanzania and other developing countries, as it impacts revenue mobilization and economic growth (Omary & Pastory, 2022). A large portion of the economy of Tanzania is small taxpayers, which contributing to employment and economic development of the country (Stephen, 2014). However, the compliance challenges to the small taxpayers are persisting due to factors such as urbanization, informal economy, limited awareness, and inadequate enforcement resources (Shayo & Said, 2021). These issues, especially in urbanized areas like Kinondoni, make tax collection ineffective and limit government revenue.

Although media campaigns are commonly employed to enhance tax compliance, there is a lack of empirical research examining their impact on small taxpayers in Tanzania. Various studies have pointed out gap in tax awareness among small business owners, highlighting the necessity for more research into how targeted interventions might bridge these knowledge gaps. For instance, Lubua (2014) found that many small taxpayers lack an understanding of tax regulations, which contributes to non-compliance. Kira (2017) argues that taxpayer education and targeted campaigns addressing specific knowledge gaps can enhance compliance. Additionally, Rwegoshora and Ndunguru (2022) highlighted the importance of community engagement and media in supporting TRA's efforts, showing that such involvement can foster trust and a better understanding of tax procedures. Fully aware of the need to address the problem of tax compliance by small taxpayers, TRA has put in place several measures geared toward enhancing compliance. These include sensitization and education for taxpayers and enforcement mechanisms against non-compliant individuals and businesses (Salim,

2022). An important aspect is the tax compliance media campaign undertaken by the TRA called door to door which was launched in 2018 under the education and Communication Division of TRA. This campaign aims to visit taxpayers at their homes, educate them on taxation matters and assist them to comply with their tax obligations (Gitaru, 2017). While this approach appears promising, its impact remains unexplored. Sufficiently few empirical research studies have been undertaken to evaluate the impact of the campaign on the awareness, attitudes and compliance behaviour of small taxpayers (Njunwa & Batonda, 2023).

In the empirical literature, there is evidence on the direct engagement of taxpayers with the tax authorities. However, more work needs to be done on how media campaigns, particularly the door-to-door initiative, improve the compliance of small taxpayers in such areas as Kinondoni. From this analysis, the authorities can understand the gaps in the current approaches and be able to refine their strategies on how to deal with the challenges of tax compliance. This study aimed to fill this gap by evaluating the effectiveness of the TRA's door to door campaign and its significance in broadening the understanding of tax compliance in Tanzania to inform future policy interventions.

1.3 Statement of the Research Problem

To improve tax compliance among small taxpayers, the Tanzanian Government, through the Tanzania Revenue Authority (TRA), has initiated several programs that focus on easier taxation, digital platforms, and taxpayer education programs. One such program was the door-to-door media campaign on tax compliance, one that targeted persistent

problems, including low awareness, the informal nature of many small businesses, and tax laws' complexity (TRA, 2018). It includes face-to-face education and assistance campaigns for the small taxpayers to provide a better understanding of tax obligations, which in return encourages compliance.

Despite all these, compliance rates among small taxpayers stand at a very lowly 12%, leading to significant revenue losses and limited capabilities by the government in funding critical public goods and services (Chindengwike & Kira, 2022). The continuing nature of this problem suggests that the strategies in place now have not catered fully to the unique challenges and needs confronted by small taxpayers, notably the ones operating in the informal economy.

Moreover, the scintilla of extant research that concentrates only on larger businesses and corporations has neglected the peculiar challenges faced by small taxpayers. In totality, small businesses constitute a substantial fraction of Tanzania's informal economy; an area wherein special challenges are posed toward compliance with tax regulations. This indicates the necessity to explore how targeted initiatives like the TRA's door-to-door tax compliance media campaign perform among small taxpayers.

As such, this study was aimed at addressing the gaps in empirical studies that exist on the impact of door-to-door tax compliance campaigns on the awareness of small taxpayers as well as their attitude and behaviour. The study was conducted in Kinondoni-Tax Region in Dar es Salaam, intending to assess whether the TRA campaign has indeed had a positive influence on tax compliance among small taxpayers

while establishing how it might be improved to give more revenue to the government towards sustainable development.

1.4 Research Objectives

1.4.1 General Research Objective

The general objective of this Study was to assess the impact of TRA'S door-to-door tax compliance media campaign on small taxpayers in Kinondoni Tax Region, Dar es Salaam.

1.4.2 Specific Objectives

- i. To Identify the type of media used by TRA to educate small taxpayers of Kinondoni Tax Region, on tax compliance through door-to-door campaign in Dar es Salaam.
- ii. To determine the influence of media channels on tax compliance campaign by small taxpayers of Kinondoni Tax Region in Dar es Salaam.
- iii. To identify the challenges facing TRA in educating small taxpayers of Kinondoni Tax Region on tax compliance through door-to door media education campaign in Dar es Salaam.

1.5 Research Questions

- i. What types of the media were used by TRA to educate small taxpayers of Kinondoni Tax Region on tax compliance through door-to-door campaign in Dar es Salaam?.

- ii. What influence do the media channels have on tax compliance campaign by small taxpayers of Kinondoni Tax Region in Dar es Salaam?
- iii. What are the challenges facing TRA in educating small taxpayers of Kinondoni Tax Region on tax compliance through door-to door media campaign in Dar es Salaam?

1.6 Significance of the Study

The findings from this study are significant owing to their contribution to the formulation of strategies for bringing about improvements in tax compliance among small taxpayers in Kinondoni Tax Region in Dar es Salaam, Tanzania. For the TRA, the study provides insights into the intensity of the door-to-door campaign and the specific areas needing improvements for more focused resource allocation in mobilizing collection of government revenue.

Small business owners will learn about their tax obligations, thus reducing penalties not following compliance with the tax laws. The community leaders and government agencies can use the findings to create support programs addressing the unresolved issues with small taxpayers' compliance. Aligning the interests of TRA, small business owners, and local authorities, this study creates a culture of tax compliance and contribute to the socio-economic development of the region. This study enriches the collection of data from local levels about compliance behavior in Tanzania, presents evidence of the effectiveness of the policy under review to benefit from the TRA initiatives, largely the door-to-door survey offers a starting point for future comparative

analyses in building a knowledge base of compliance, public policy, and offers suggestions to scholars studying tax systems in similar contexts.

1.7 Scope of the Study

The study focused on small taxpayers operating within Kinondoni Tax Region in Dar es Salaam. It investigated the implementation of TRA's door-to-door campaign on enhancing tax compliance, including the media used, taxpayer responses, and challenges faced. The study included 328 small business owners and 8 TRA officials who were involved in the campaign. While the study centered on one region, findings may inform similar initiatives elsewhere in Tanzania or East Africa with similar socio-economic characteristics.

1.8 Organization of the Study

This study is organized into five main chapters to provide a coherent structure and logical flow of the research.

Chapter One presents the background of the study, statement of the problem, research objectives, research questions, significance of the study, scope, limitations, and the organization of the study. **Chapter Two** provides a review of relevant literature, including theoretical and empirical studies related to tax compliance, media campaigns, and taxpayer behavior. It also outlines the conceptual framework that guides the research.

Chapter Three outlines the research methodology employed in the study. It details the research design, research approach, study area, target population, sampling techniques, data collection methods, data analysis procedures, as well as validity, reliability, and ethical considerations. **Chapter Four** presents the research findings and discusses the results in relation to the study objectives. Quantitative and qualitative data are analyzed and interpreted accordingly. **Chapter Five** offers a summary of the key findings, draws conclusions, and provides policy and practical recommendations. It also suggests areas for future research.

CHAPTER TWO

LITERATURE REVIEW

2.1 Chapter Overview

This chapter organized into three main sections which are conceptual definitions, reviews of the theories, empirical review, research gap and conceptual framework which all these sections review different literature relating to the tax compliance issues among small taxpayers in Kinondoni Tax Region in Dar es Salaam.

2.2 Conceptual Definitions.

2.2.1 Tax Compliance

Degree to which the individuals or businesses adhere to the tax laws and regulations by accurately reporting their income, filing tax returns, and paying the required dues to the government body (Kapinga, 2022).

2.2.2 Media Campaign

A coordinated series of promotional activities conducted using various channels of media mostly TV, Radio, social media, and print - to raise awareness, disseminate information, and change the behavior of taxpayers concerning tax compliance (Mashauri & Lubisi, 2020).

2.2.3 Small Taxpayers

A general term used to refer to individuals or companies that operate on a small scale, with little income or revenue involved, and usually subject to simplified tax regulations and procedures as compared with bigger taxpayers (Ngowi & Mwangi, 2021).

2.3 Theoretical Literature Review

It has commonly been said about taxes and death that they are inevitable. However, history has indicated that individuals do not like paying taxes and use various methods to reduce their tax liabilities, such as interpreting tax regulations in their favor. A major concern that has alarmed taxpayers for not complying voluntarily with tax laws is the fact that governments are not accountable for the taxes that are collected (Onuba, 2012). However, excessive low levels of tax compliance in developing countries have been attributed to low levels of taxpayer education.

The study of Azurite (2009) state that scarce information and enlightenment of the taxpayer have been a profound problem since taxpayers must be adequately informed and educated on the provisions of various tax laws. Questions of tax compliance are probably as old as taxes themselves and probably remain an avenue of discovery for as long as there are taxes. There appears to be no civilization that has not taxed its citizens. Tax history started some six thousand years ago with records on clay cones in Sumer with some form of inscription that translates to, "There were the tax collectors" (Adams, 1993). Historical evidence has shown that there has always been great resentment toward paying taxes. A key reason behind this is that the taxpayer does not always feel like he is getting anything in return for parting with his cash. Most citizens, however, agreed with the proposition that state expenditure was necessary for national infrastructure, in the form of services and roads. Yet, citizens find themselves made to account for what they feel in their tangled perceptions to be unnecessary state expenditure. Concerning that, every individual has a conflicting notion of what is

unnecessary. Taxpayers believe that whatever money is contributed is largely squandered as the social responsibility weighed on the government gets neglected. The governments would acquire a bad image when they fail to give service to their citizens.

The theories of tax compliance assume that psychological factors, including morals and ethical concerns, are also crucial to taxpayers. Accordingly, several theories have been expounded to explain tax compliance. The theory presented here is the Agenda Setting Theory. According to the Agenda Setting Theory, it would strengthen the grasp of how mass media influences the public view, understanding, and behavior regarding tax compliance issues within the context of this study. By adopting this theory, the investigator may examine the contributions of such media coverage to the awareness, attitudes, and compliance behavior of small taxpayers in a manner that was further the understanding of the effectiveness of TRA communication strategies.

2.3.1 Agenda Setting Theory

The Agenda Setting Theory, developed by Maxwell McCombs and Donald Shaw in 1972, explains how the media influences public perception by shaping the importance placed on issues. This theory posits that the more the media focuses on a particular topic, the more likely the public is to perceive that issue as important. In essence, the media does not tell people what to think, but rather what to think about.

In the context of this study, the Agenda Setting Theory provides a strong theoretical foundation for understanding the impact of the Tanzania Revenue Authority's (TRA) door-to-door tax compliance media campaign. The theory helped explain how TRA's

strategic use of media particularly through television, posters, brochures, and interpersonal communication helped raise awareness and shaped small taxpayers' perceptions about the importance of tax compliance.

This theory guided the study in several ways:

Identification of Media Influence: It framed the investigation into which media channels were used and how frequently they were employed, thus helping assess their role in shaping public concern about tax compliance.

Perception of Importance: The theory supported the exploration of how media emphasis influenced taxpayers' attitudes, making tax compliance more salient in their daily lives.

Behavioral Change: Agenda Setting Theory helped in analyzing whether consistent exposure to tax messages through prioritized media channels led to shifts in behavior, such as increased registration or improved filing practices.

By applying this theory, the study evaluated not only the communication strategies used but also their psychological and behavioral impact on small taxpayers in Kinondoni Tax Region in Dar es Salaam. This theoretical perspective enhances the analytical depth of the research and aligns with the study's objectives by providing a conceptual lens through which media influence on tax compliance can be understood and interpreted.

2.4 Empirical Studies

2.4.1 Types of media used by TRA for tax education

Tax compliance behavior and strategies have been studied more widely over various national contexts. Though the insights from other countries may not be translatable directly into Tanzania by way of contextual differences, a comparative perspective could inspire strategies to improve tax compliance among small taxpayers, especially in urban settings such as Dar es Salaam.

Kirchler et al. (2021), in a study conducted in Austria, state the role of informational campaigns on taxes in simplifying complex tax legislation and improving taxpayer compliance. To this end, they understand compliance challenges as being addressed through a combination of media channels, especially through face-to-face interactions combined with mass media. This finding is very important in this study, as it correlates with the first and second objectives of the study: the types of media used by TRA and the impact of media campaigns on taxpayer behavior in Tanzania.

In Nigeria, Ayodele et al. (2021) did the study of tax compliance behavior among small business owners and showed that tax knowledge, perceptions of fairness, and trust in government institutions are all strong reasons influencing compliance decisions. These findings illuminate the processes of taxpayer education and trust-building that ultimately marry closely with the first and second research objectives: discovering the types of media used by the TRA to update small taxpayers and obtain information about how these media influence compliance.

According to Mwasambo & Ngowi (2021), taxpayer education and outreach programs enhance compliance among urban taxpayers. The study used mixed methods to show that educated taxpayers were more compliant than non-educated ones. This indeed goes hand in hand into the first two objectives of this study whereby they aim at identifying media used by the TRA and evaluating their impact on compliance.

Several studies in Tanzania have explored the factors that affect tax compliance behavior among small taxpayers, giving information that is in line with the objectives of the study of assessing TRA's door-to-door tax compliance campaign. For instance, Shayo & Said (2021) studied tax compliance in Dar es Salaam and identified the key factors that cause taxpayers not to comply with tax regulations in this area, following a mixed-methods approach. These findings are most relevant to the first aim of this study, which studies the implementation of tax education by TRA in the Kinondoni Tax Region.

The literature reviewed affirms that the selection and deployment of appropriate media channels are crucial in influencing tax compliance, particularly among small taxpayers. International studies, such as those by Kirchler et al. (2021) and Ayodele et al. (2021), underscore the effectiveness of combining face-to-face outreach with broader media platforms to enhance taxpayers' understanding and trust. While contextual differences limit direct application to Tanzania, these insights provide a comparative foundation for evaluating TRA's communication strategies. Local research, including studies by Mwasambo & Ngowi (2021) and Shayo & Said (2021), highlights the effectiveness of

targeted educational campaigns within urban regions like Dar es Salaam. The evidence suggests that TRA's use of both traditional and interpersonal communication particularly through door-to-door engagements plays a vital role in educating small taxpayers and improving voluntary compliance.

Thus, in relation to the first objective of this study, it is evident that the types of media employed by TRA, when strategically selected and contextually adapted, significantly influence the outreach and effectiveness of tax education campaigns in the Kinondoni Tax Region.

2.4.2 Influence of media channels on tax compliance

Studies do provide useful insight into the influence of media channel on tax compliance behavior, especially to small taxpayers who operate under the same socio-economic conditions as those in Tanzania. These are valuable for current research endeavors focused on the kinds of media TRA has used in its campaigns, how effective those media have been towards tax compliance, and addressing the challenges faced in educating small taxpayers. Gale and Razzolini (2023) focus on tax compliance in Australia and examine how targeted media campaigns in combination with tax education and enforcement are helpful toward improving taxpayer behavior. Their results show that personalized and direct communication through various media channels significantly enhances taxpayer understanding and compliance rates. Although the studies are conducted in a developed country, here is worthy knowledge for further understanding of how TRA's door-to-door campaign, which grooves in personalized

education and communication, was affect small taxpayers in Tanzania. In this regard, comparing the tax compliance strategies prevailing in Australia with those existing in the United Kingdom, Braithwaite (2020) has tried to provide evidence on the basis on which media and education campaigns can increase compliance among different taxpayer groups. This study supports the second objective of the present research which seeks to determine the effect of media channels on TRA tax compliance campaign.

Mkama & Komba (2020) narrow down to how taxpayer education improves compliance among small businesses in urban Tanzania. Their quasi-experimental study assessed the effect of taxpayer education workshops on compliance. The study, therefore, has found that small businesses participating in the workshops showed statistically significant changes in compliance behavior. This aligns closely with the second research objective, which seeks to evaluate the influence of TRA's media channels on tax compliance.

Kiwanga & Mushi (2022) in Dodoma also offered further support for the position that taxpayer education is critical for compliance. Within the study, it was noted that among those businesses engaged in education and outreach programs, the level of compliance was greater than among those that were not. This directly supports the assertion that TRA's down-to-earth media drive would, by providing personalized education, serve an important role in improving compliance rates among small taxpayers in the Kinondoni Tax Region.

The reviewed literature emphasizes the significant role that media channels play in influencing tax compliance, particularly among small taxpayers. Studies across different

contexts reveal that media-based education strategies, especially those involving direct, personalized communication have the potential to positively shape taxpayer behavior (Gale & Razzolini, 2023; Braithwaite, 2020). Although many of these studies are drawn from developed economies, the findings offer transferable insights for the Tanzanian context, particularly regarding TRA's door-to-door tax education approach.

Evidence from local studies, such as those by Mkama & Komba (2020) and Kiwanga & Mushi (2022), further reinforces that taxpayer education delivered through appropriate media channels enhances compliance. These findings are particularly relevant to this study's second objective, which seeks to determine the influence of media in TRA's campaigns. The research shows that when small taxpayers are engaged through accessible and relatable communication platforms, there is a noticeable improvement in their understanding of tax obligations and in their willingness to comply.

In sum, the literature demonstrates that well-structured media interventions—especially those that are localized, interactive, and trust-building can be instrumental in improving tax compliance. TRA's continued efforts in utilizing such channels, particularly through its door-to-door campaigns, must therefore be informed by an understanding of the socio-economic dynamics and media preferences of its target audience in the Kinondoni Tax Region.

2.4.3 Challenges faced by TRA in door-to-door tax education campaigns

Several studies have explored the challenges affecting tax compliance behaviour among small taxpayers, providing information consistent with the objectives of assessing TRA's door-to-door tax compliance campaign.

For instance, Feld & Frey (2022) analyze the role of the media and enforcement in tax compliance in Switzerland. The study reiterates that while enforcement measures are relevant, it is media campaigns to build trust and educate the taxpayers that are found to be of more effective value in increasing voluntary compliance. This connects with the operational goal three set in this Study, which is to identify challenges TRA faces in educating the small taxpayers. The Swiss experience indicates that lack of trust or understanding is perhaps one of the main reasons behind the noncompliance by the category of small taxpayers in Tanzania.

Ng'ang'a et al. (2021) concluded from other researchers working within South Africa's confines that trust in tax authorities and fairness in tax collection were critical issues affecting small taxpayers' compliance behavior. Perceptions of unfair enforcement may serve as the basis of widespread non-compliance, regardless of educational efforts. This finding poses a serious challenge for TRA to contend with when it embarks upon door-to-door campaigns.

Mwambije and Ngalawa (2020) explored taxpayer education and enforcement on compliance in Kenya among small taxpayers. They came up with a finding that largely depends on the extent taxpayers understood the tax laws and the confidence they had in

the fairness and transparency of tax laws enforcement. This directly aligns with the second objective because it highlights that the media channels need to be informative and easily accessible so that small taxpayers fully understand their obligations. This also alludes to the potential challenge TRA faces in educating small taxpayers because such education may benefit from dispelling misconceptions about tax procedures or tackling the challenge of belief in the system. Such matters thus converge to the third objective.

Masangu et al. (2020) carried out a survey in Dodoma Municipality on the relationship between perceptions of tax fairness and trust in government institutions and tax compliance. The research could establish that small taxpayers were more likely to comply with tax obligations when they viewed the tax system as fair and trusted government institutions. This study would, therefore, significantly assist with insights into TRA's door-to-door campaign, whereby enhancing fairness and trust perceptions is essential in tackling educating small taxpayers' problems. The work of Ololube et al. (2022) and Mungai et al. (2021) highlights the major impact that these cultural and institutional differences have on tax compliance behavior. Their findings hint that TRA may need to adapt its campaigns so that they may fit the socio-political makeup in Tanzania.

The reviewed literature underscores that the challenges faced by the Tanzania Revenue Authority (TRA) in conducting door-to-door tax education campaigns are multifaceted and deeply rooted in taxpayers' perceptions, trust, and understanding of the tax system. A recurring theme across various studies is that while enforcement remains a critical

tool, it is through effective media-based education and trust-building that voluntary compliance is significantly improved (Feld & Frey, 2022). Key challenges identified include limited taxpayer trust in TRA, perceived unfairness in tax enforcement, and inadequate understanding of tax laws, which collectively hinder the effectiveness of direct education campaigns. These issues are further compounded by socio-cultural and institutional contexts, which demand that TRA's strategies be tailored to align with local realities (Ololube et al., 2022; Mungai et al., 2021).

Furthermore, the literature suggests that TRA's door-to-door initiatives must go beyond mere information dissemination to address deeper behavioral and perceptual barriers. Efforts should therefore be made to ensure transparency, consistency, and responsiveness in campaign messaging to overcome skepticism and foster taxpayer confidence.

In essence, the effectiveness of TRA's door-to-door tax compliance campaign in Kinondoni Tax Region hinges not only on the content of its educational outreach but also on how it addresses underlying challenges of trust, fairness, and cultural alignment. These findings provide critical insights for refining the campaign's design and delivery to enhance its overall impact.

2.5 Research Gap Identified

After thoroughly reviewing studies pertaining to the research problem, it becomes evident that a lot of research has previously focused on tax compliance behavior, the effects of taxpayer education programs, and identifying factors influencing compliance

behavior. Despite all the efforts thus far, it is apparent from the review done that many small taxpayers are still grappling with compliance to the tax regulations when education interventions are done by the TRA within their respective jurisdictions.

In response to the ongoing challenge of low compliance rates, TRA introduced a door-to-door tax campaign in 2018. TRA applied the door tax campaigns for the first time in 2018 to remedy the continually lower compliance rates. The campaigns aimed at a direct approach toward the individual taxpayer, providing necessary education about taxation right at their doorstep. Despite the launch of such campaign programs, a considerable gap exists in literature on how long individuals are incorporated into such educational initiatives, especially tax education. While various studies have explored taxpayer education and media campaigns, few have specifically evaluated the effectiveness of door-to-door strategies in Tanzania. The current study fills this gap by focusing on a localized intervention and assessing its outcomes using both qualitative and quantitative approaches.

Thus, the highlighted research gap from the literature review arises in relation to the approach of Constant Public Involvement (CPI) in TRA's tax educational programs. Such absence of CPI stands to mean that there are possible oversights in educational initiatives' designs and implementations, thus, this excludes sustained public engagement, a necessity for attaining effectiveness and long-term effects for educational campaigns, thus raising a need to fill such a gap in literature through conducting an empirical analysis of CPI in TRA's door-to-door tax compliance campaigns.

By undertaking such research, results of this research should contribute to further understand the factors that affect the efficiency of the TRA's door-to-door tax compliance media campaigns, especially in Kinondoni Tax Region in Dar es Salaam. Through the prism of a more detailed investigation into public participation in these campaigns, the study could therefore lay bare invaluable insights into strategic decision-making and policy formulation for taxpayer compliance improvement.

The research also hopes to determine the overall risk factors that TRA might encounter in conducting a door-to-door income tax campaign in relation to taxpayer behavior and compliance levels. In this way, perhaps the Study can identify approaches for leveraging possible hypothesis-testing methodologies that could inform other upcoming interventions on increasing tax compliance rates among small taxpayers in Tanzania.

2.6 Conceptual Framework

In the conceptual framework, independent variables are factors that are believed to influence or cause changes in the dependent variable. These variables are manipulated or observed to determine their effect on the outcome. On the other hand, the dependent variable is the outcome or response that is being studied or measured. It is the variable that is expected to change in response to variations in the independent variables. The relationship between the independent and dependent variables forms the basis of the research hypothesis and guides the design and analysis of the study. Tax compliance behavior, the dependent variable, is influenced by factors such as the effectiveness of tax compliance media campaigns, taxpayers' awareness and knowledge of tax laws and

procedures, as well as socio-economic factors like income level, education, business size, and industry type.

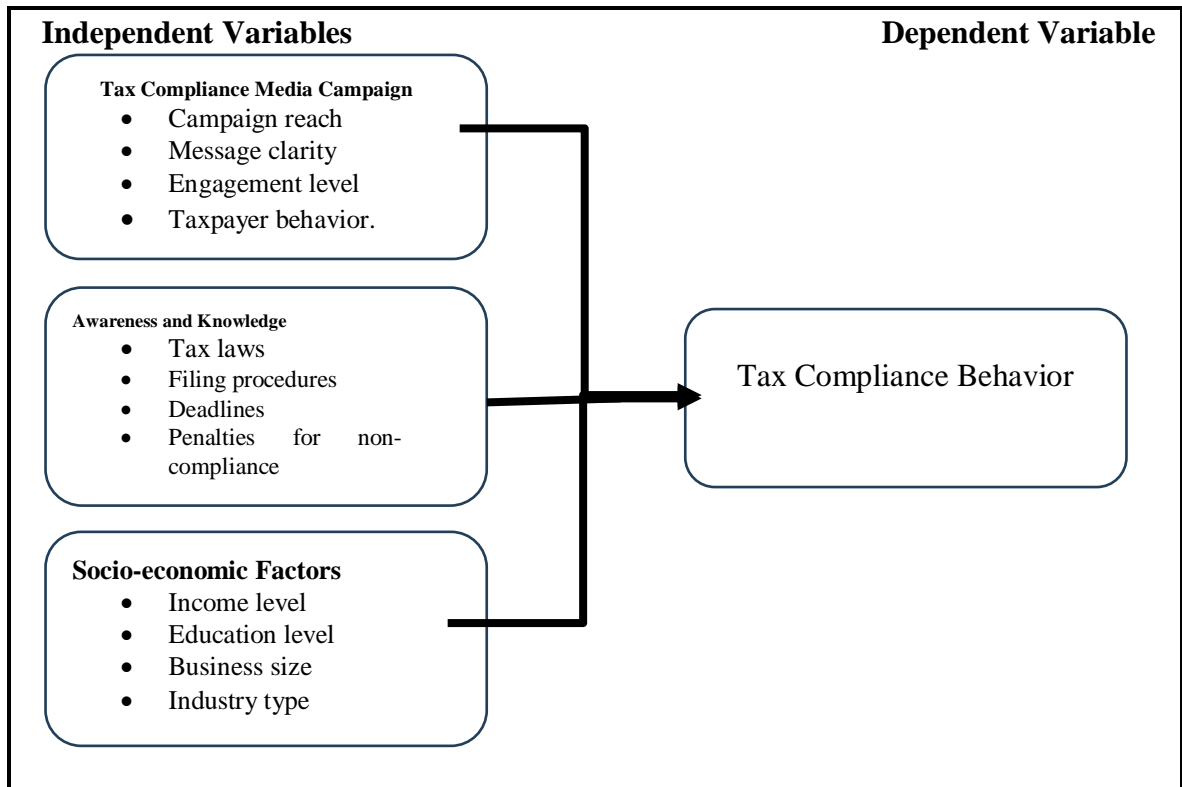


Figure 2.1: Conceptual Framework

Source: Researcher (2024)

The conceptual framework for this study illustrated the relationship between the media campaign (independent variables) and tax compliance (dependent variable) among small taxpayers. Grounded in the Media Agenda-Setting Theory, the framework identified three main predictors: the type of media used, the perceived influence of media messages, and the challenges faced during implementation. Arrows connecting these variables to the level of tax compliance demonstrate the assumed direction of influence.

By incorporating both media-related and contextual variables, the framework offered a comprehensive structure for analyzing how TRA's communication strategy impacted taxpayer behavior in Kinondoni Tax Region.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Chapter Overview

This chapter presents the research methodology and procedures that employed to undertake this Study. The chapter is organized into the following sections: research approach, research design, study area, study population, sampling design and procedures, sample size, data collection methods, data processing and analysis, and ethical consideration. This chapter provide the situation on how the study was conducted.

3.2 Research Approach

This study adopted a mixed-methods approach, integrating both quantitative and qualitative research paradigms. The quantitative component focused on collecting numerical data from many respondents using structured questionnaires, while the qualitative component employed in-depth interviews with TRA officials to capture deeper insights. This approach enabled triangulation of data to enhance the credibility and validity of findings.

3.3 Research Design

According to Kothari (2004), the research design is the conceptual structure within which research is conducted; it constitutes the blueprint for data collection, measurement, and analysis. This research was adopting a case study research design. A case study research design was employed to examine TRA's door-to-door tax

compliance media campaign in Kinondoni Tax Region, Dar es Salaam. It enabled the research to deeply explore strategies adopted, their outcomes, and challenges of the campaign within a real context. In a case study research design, qualitative methods like interviews provided in-depth, rich detail into the context, dynamics, and experiences of the case; quantitative methods, like surveys, add breadth to analysis by quantifying such elements as demographics or attitudes while retaining depth.

3.4 Area of the Study

According to Bak (2015), in any research, the area of study needs to be defined, which indicates specificity with an interdisciplinary approach. Area of Study refers to the geographical, conceptual, and disciplinary boundaries within which the research was to be conducted. The study was conducted in Kinondoni Tax Region, located in the western part of Dar es Salaam. The area was selected due to its high concentration of small businesses and because it was among the key focus areas for TRA's door-to-door campaign, in which data was collected at Kinondoni TRA Office and the wards where the campaign was conducted, specifically Kimara Mwisho, Suca, Temboni, Matosa, Gogoni, Golani, and Mbezi Mwisho.

3.5 Population of the Study

The targeted population of the study included all the 1,827 small taxpayers registered in Dar es Salaam, Kinondoni Tax Region during the door-to-door campaign, carried out by TRA (TRA Report, 2023). Taxpayers herein mean people and entities of low-level incomes or revenues and thus falling under the taxable mandate of TRA. The population

comprised of small-scale businesspeople, informal traders, self-employed people, TRA officials, and other people involved in economic activities within Kinondoni Tax Region in Dar es Salaam.

3.6 Sampling: Sampling Size and Techniques

3.6.1 Purposive Sampling

Purposive sampling, also called judgmental or selective sampling, is a technique of sample selection based on specific criteria that the researcher considers relevant for the research objectives (Etikan, Musa, & Alkassim, 2016). In this study, the researcher purposely selected individuals or groups that possessed characteristics or experiences considered vital to the study. Initial purposive sampling was used to select key informants, which in this case was TRA officials and participants exhibiting specific characteristics relevant to the research objectives. 8 TRA officers were selected based on their expertise, experiences, or unique insights into tax compliance behaviour within Kinondoni Tax Region in Dar es Salaam.

3.6.2 Random Sampling

Random sampling is a method of selecting participants from a population where every member of the population has an equal probability of being selected for the sample (Trochim & Donnelly, 2008). It allows the representation of diverse perspectives in the sample, hence increasing the generalizability of findings to the population. Simple Random sampling was therefore used to obtain a sample of 328 of small taxpayers from

the population of 1,827 registered taxpayers by TRA in Kinondoni Tax Region, Dar es Salaam.

3.7 Sample Size

Using the Yamane formula, an approximate sample size of 328 was calculated for taxpayers. This was the sample size that represented the population of small taxpayers within Kinondoni Tax Region in Dar es Salaam, Tanzania, numbering a total of 1,827. This study had a representative sample of data in studying the characteristics of tax compliance behavior, with 328 included. It also considered the application of TRA initiatives supportive of compliance with taxes. In its selection, it took account of an appropriate sample size as a balance of comprehensive data with such practical criteria as resource availability and time. This sample size allowed for statistically significant findings while considering the feasibility of data collection and analysis within the scope and timeframe of the study. The formula used in calculating a sample size is explained below.

Yamane's formula
$$n = \frac{N}{1+N(e)^2}$$

Where:

- n is the sample size
- N is the population size
- e is the desired level of precision (expressed as a decimal)

The population size (N= 1,827), let's say you want a 5% precision level ($e=0.05$)

Now, to calculate the value:

$$n=1,827/1+1,827 (0.05)^2$$

$$n=1,827/1+4.675$$

$$n=1,827/5.675$$

$$n=328.16$$

So, using Yamane's formula, a sample size of approximately 329 for a population of 1,827 with a desired precision level of 5% was reached. Also 8 TRA officials who planned and conducted the campaign were added to the sample size to make it total sample size of 336 respondents.

3.8 Method of Data Collection

3.8.1 Questionnaires

Questionnaires are structured tools used in the collection of data from participants by the presentation of a set of predetermined questions for specific information (Babbie, 2016). They can be administered in written form, electronically, or through interviews. In this study, questionnaires were used to collect quantitative data from a large sample of small taxpayers in Kinondoni Tax Region, Dar es Salaam. The questionnaires contained closed-ended questions, and the responses were pre-defined for easy data analysis. The small taxpayers' awareness of requirements for tax compliance, perceptions about

taxation, compliance behavior, and experience with TRA's compliance initiatives were solicited.

3.8.2 Semi-Structured Interview

Semi-structured Interviews involve conducting detailed discussions with participants to explore their perspectives, experiences, and insights on a particular topic (Bryman, 2016). These interviews allow for a deeper understanding of participants' attitudes, motivations, and behaviors. In this Study, the semi-structured interviews complemented the quantitative data collected through questionnaires by providing rich qualitative insights into small taxpayers' tax compliance behavior. Key informants, such as TRA tax officials were selected for in-depth interviews. The interviews were semi-structured, allowing flexibility to explore emergent themes and probe participants' responses further.

3.9 Data Processing and Analysis

Quantitative data collection was done through questionnaires, and the data was then analyzed using SPSS-statistical software. The calculated descriptive statistics used to summarize responses are the frequencies and percentages. Therefore, an inferential statistical analysis was employed to check for relationships and differences between variables.

Qualitative data analysis from in-depth interviews was based on thematic analysis, which outlined patterns and emergent themes. The transcripts were then coded and categorized to allow interpretation of perspectives advanced by the participants.

Integration of quantitative and qualitative findings was meant to provide an understanding of the tax compliance behavior among small taxpayers in Kinondoni Tax Region in Dar es Salaam.

3.10 Validity and Reliability

3.10.1 Validity

Validity is the degree of a measure that represents adequately the construct it was expected to measure (Bhattacharjee (2012)). In ensuring validity, the study focused on properly administering data collection procedures to ensure that the measures adequately represent the intended constructs, as suggested by Bhattacharjee (2012). For quantitative data, content validity was ensured by consulting experts and aligning questions with the study objectives. A pilot study was also conducted in a neighboring tax region to test the clarity of the instrument.

For qualitative data, trustworthiness was addressed through credibility, transferability, dependability, and confirmability. Credibility was ensured by prolonged engagement and triangulation of data sources. Transferability was enhanced by providing thick descriptions of the study context. Dependability and confirmability were achieved through an audit trail of research activities and peer debriefing.

3.10.2 Reliability

This has been ensured by testing the research instrument to similar respondents and setting with a slight modification. This enabled a researcher to ensure the quality of the data and findings that respond to the research problem (David and Sutton, 2004). The

reliability of the quantitative instrument was tested using Cronbach's Alpha, which yielded a coefficient of 0.81, indicating good internal consistency. The use of a consistent interview guide ensured reliability in the qualitative data collection

3.11 Ethical Considerations

Ethical issues must be paramount at every stage of the research process. Strict ethical guidelines on confidentiality, informed consent, and respect for the rights of participants were followed. Privacy and data protection measures for participants were ensured, and all information was kept confidential and anonymous. Full informed consent was sought from all participants by explaining to them in detail the purposes, procedures, potential risks, and benefits of the study. In respect for the participant's autonomy, participants were informed that they could withdraw from this study at any time without any negative consequences. The maintenance of ethical integrity serves to protect not only the research but also builds trust between the researchers and participants that commitment to ethical behavior and integrity of research is paramount.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.1 Chapter Overview

Chapter Four presents and discusses the key findings of the study based on the data collected through questionnaires and interviews. The purpose of this chapter is to analyze the responses of small taxpayers and TRA officials to evaluate the impact of the door-to-door tax compliance media campaign implemented in Kinondoni Tax Region in Dar es Salaam.

4.2 Social and Economic Profiles of Respondents

This information provided a fair insight into the demographics of the respondents, which indicated some patterns and correlations of demographic characteristics with their responses. This was important in fine-tuning future campaigns and interventions for specific demographics. Demographic profiles of respondents were collected and analyzed based on sex, age, marital status, education level, and business duration as shown in Tables 4.1 to 4.5.

4.2.1 Respondent Gender

Data on gender distribution were collected to gauge the representation of the male and female respondents. It was helpful in bringing out the challenges faced by the different genders and thus provide perspectives useful in devising appropriate, inclusive strategies for communication. Table 4.1 Distribution of respondents by sex.

Table 4.1: Distribution of Respondents by Gender (N=329)

No.	Gender	Number of Respondents	Percentage (%)
1	Male	170	51.7
2	Female	159	48.3
Total		329	100

Source: Field data (2024)

The findings of the data are presented as follows: 51.7% were male and 48.3% female. With near equal-voice representation, this could mean that the campaign also effectively reached both men and women. This finding also suggests the importance of making certain that campaign messages are inclusive and address specific concerns pertinent to both genders. The study realized that women respondents were a little less responsive; this might therefore mean that outreach strategies will have to be targeted to fully engage the females. Musa et al. (2021) also indicated the same trend in having gendered strategy importance in campaigns for tax compliance.

4.2.2 Age of Respondent

The age data were collected to examine how different age groups perceive and respond to tax compliance campaigns. Age may affect the level of awareness, understanding of tax obligations, and choice of communication channels. Age-specific trends were identified for appropriate interventions. Table 4.2 presents the age distribution of respondents.

Table 4.2: Distribution of Respondents by Age (N=329)

No.	Age (Years)	Number of Respondents	Percentage (%)
1	20 – 24	5	1.5
2	25 – 29	96	29.2
3	30 – 34	147	44.7
4	35 – 39	61	18.5
5	40 – 44	15	4.6
6	45 – 49	5	1.5
Total		329	100

Source: Field data (2024)

Table 4.2 shows that most respondents were aged between 30-34 years (44.7%), followed by those aged 25-29 years (29.2%). The smallest age groups were 20-24 years and 45-49 years, each representing 1.5% of the respondents. The distribution of age for the respondents indicates that 44.7% were between 30-34 years, indicating that this group is more concerned because of career engagement and relevance to the study. The second biggest group, 29.2%, was aged 25-29 years, showing good participation from younger adults likely at a crucial stage in their careers and social lives, thus being more open to expressing their views. These results indicate the ease of access and willingness among the participants within these age brackets to the issue addressed in the study. Supporting this observation, Kipsha and Msigwa (2013) also observed that the 25-34-

year-old age brackets are more economically active, thanks to their level of education, access to information, and openness to new ideas. In agreement with this observation, Chacha and Edwards, in their 2019 study, observed that middle-aged participants mostly play a significant role in community development projects since they can manage responsibilities while at the same time contributing meaningfully.

4.2.3 Marital Status of the Respondent

Respondents' marital status was considered to evaluate the effect it has on compliance behaviour and attitude about taxes. The married respondent had different economic responsibilities and perspectives from those who were single, divorced, or separated. This variable assisted in establishing how family dynamics influence tax compliance. The marital status of the respondents is highlighted in Table 4.3.

Table 4.3: Distribution of Respondents by Marital Status (N=329)

No.	Marital Status	Number of Respondents	Percentage (%)
1	Single	144	43.8
2	Married	168	51.1
3	Divorced	10	3.0
4	Separated	7	2.1
	Total	329	100

Source: Field data (2024)

The finding of the study shows that, majority of respondents opted in married marital status of 168 (51.1%) and the second one was a group of single 144(43.8%), followed by Divorce 10 (3.0%) and lastly the separated group which has a 7 (2.1%). This indicates the distribution of a variety of relationships for the study participants.

The marital status of the respondents in the studies often controls the trends of participation and responses. Indeed, previous studies proved that married ones were more likely to participate in research due to their greater stability and life experience that might enhance the level of social engagement (Brown & Smith, 2017). It was also said that married persons have a higher sense of responsibility to take part in research affecting their family and community (Harrison & Foster, 2019). On the other hand, singles, generally being at life transitional stages, are also major players that give insights on career, education, and personal development concerns (Jones et al., 2016). The relatively lower response rates among divorced or separated are consistent with the observations of other studies, which noted that those groups may not always participate in studies because of personal or emotional difficulties (Kumar, 2018). A study by Lee and Carter (2015) further postulates that divorced and separated people may feel disconnected with studies that do not directly address their experiences or needs, hence affecting their willingness to participate.

4.2.4 Education Level of the Respondent

Education level was collected as a means of assessing the impact of educational attainment on knowledge and compliance with tax laws. Higher education levels were

associated with heightened awareness of tax obligations and a greater capacity to work through tax systems. It assisted in the development of educational materials targeted to different levels of education. The education levels of respondents are further specified in Table 4.4.

Table 4.4: Distribution of Respondents by Education Level (N=329)

No.	Education Level	Number of Respondents	Percentage (%)
1	Certificate	176	53.5
2	Diploma	62	18.8
3	Degree	91	27.7
	Total	329	100

Source: Field data (2024)

The level of education among respondents was diverse, with the majority having a diploma 18.8% and degree 27.7%, while a smaller portion had certificates 53.5%. This portends that the campaign reached more people with lower levels of education who had low comprehension of tax obligations and the benefits accruable from compliance. The challenge is therefore how to involve those with a higher level of education, probably by simplifying communication materials and giving them more direct assistance. Thesis findings agree with the Study by Ahmed and Kedir, 2021, which highlighted the role of education in tax compliance behavior.

4.2.5 Business Duration of the respondent in an area

The length of time the business has been in operation is relevant to the experience and stability of respondents in their respective industries. Long-established businesses may face different needs and challenges for compliance than newer businesses. This variable helps identify what businesses need at different times in their lifecycle. The length of time the business has been operating in the area is represented in Table 4.5.

Table 4.5: Distribution of Respondents by Business Duration (N=329)

N o.	Business Duration (Years)	Number of Respondents	Percentage (%)
1	6-10	155	47.1
2	11-15	155	47.1
3	Above 15	19	5.8
	Total	329	100

Source: Field data (2024)

Most respondents were in business between 6-10 years at 47.1%, and 11-15 years, also at 47.1%, while only 5.8% were in business for more than 15 years. This therefore shows that the campaign reached established businesses quite well-. However, there is a need to ensure that newer businesses, which may have different needs and challenges, are also adequately supported and informed. In addition, Torgler and Schaffner 2022 also expressed the importance of targeting both new and established businesses in compliance campaigns.

4.3 Type of media used by TRA to educate small taxpayers

4.3.1 Awareness of the Door-to-Door Tax Compliance Campaign

Knowing how respondents learned about the campaign can help assess the reach and impact of different communications channels. This is important for future outreach strategy optimization to increase awareness. Table 4.6 shows the different channels through which respondents learned about the campaign.

Table 4.6: Awareness Channels of the Door-to-Door Tax Compliance Campaign (N=329)

No.	Awareness Channel	Number of Respondents	Percentage (%)
1	TRA Representatives Visiting Homes	162	49.2
2	Newspapers	19	5.8
3	Posters Displayed in the Neighbourhood	45	13.7
4	TV Advertisements	69	21.0
5	Radio Announcements	34	10.3
	Total	329	100

Source: Field data (2024)

In this case, 49.2% of the respondents became aware of the campaign from TRA representatives who visited their homes, and thus it is apparently the best way of soliciting awareness for a community project by face-to-face outreach. This is followed

by TV ads, reaching 21.0%, while 13.7% are from posters in the neighbourhood, 10.3% from radio announcements, and 5.8% from newspapers, as depicted in Table 4.6 below. These findings indicate that face-to-face is a very strong driver of awareness, but the visual media-TV ads and posters-are also very important. The radio announcements and newspapers were relatively less powerful drivers but nonetheless factored into the overall reach of the campaign. Future campaigns will have to make sure to maintain this direct engagement as well as utilize visual and mass media channels to maximum effect.

A number of studies places into context and provide insights to corroborate these findings. Loo and McKerchar, 2020 A tax compliance study gives emphasis on the direct contact between tax authorities and the taxpayers. Their findings support the current study by showing that personalized approaches, such as door-to-door visits, are highly effective in raising awareness and improving taxpayer engagement.

Fung and Wittington, 2019, considered some of the communication strategies concerning public awareness and ascertained that the face-to-face type of communications proved to be effective in raising more awareness compared to other media. Their findings agreed with the current results which pointed out that home visits by TRA representatives were found to be the leading awareness channel.

Mitchell and MacDonald's study on the effectiveness of communication in public health campaigns, conducted in 2021, found that personalized approaches, such as one-on-one interactions, were more effective in raising awareness and changing behaviors than

traditional media. Indeed, their findings support the present results, underlining the efficiency of direct contact with TRA representatives.

Watson and Marsh (2018) considered the influences of various channels for improving the public's awareness; however, as much as the reach of the audiences can be higher through digital media - such as social media - personal contacts provide greater engagement in and awareness of an issue. The findings would, therefore, support current data to underpin the usefulness of visits from TRA representatives, and ancillary value for social media.

In the case of a key informant on what they say about the Campaign, one of the key informants said that,

The direct interaction with TRA representatives was instrumental in ensuring that taxpayers understood the campaign's purpose and details. While social media and other channels also played a role, the face-to-face approach proved to be the most effective in raising awareness.

In conclusion, the door-to-door tax compliance campaign therefore proved that direct, personalized communication was most effective in raising awareness. Other findings from similar research support these results; while they outline the effectiveness of face-to-face interaction, they also outline areas which, with the use of other media, should be improved. This means that in the future, campaigns based on direct communication will continue, with improvements in the potential of other media for better outreach and effectiveness.

4.3.2 Types of Media Channels Utilized During the Campaign

The media channels utilized during the campaign explains which of those methods were the most effective at reaching the target audience. This information then informs future media investment decisions and strategy planning, ultimately to ensure a more successful campaign. The various types of media channels used in the campaign are outlined in Table 4.7 below.

Table 4.7: Types of Media Channels Utilized During the Campaign (N=329)

No.	Media Channel	Number of Respondents	Percentage (%)
1	News Paper	47	14.3
2	Brochures	66	20.1
3	TV	155	47.1
4	Social media	21	6.4
5	Radio	40	12.2
	Total	329	100

Source: Field data (2024)

Table 4.7 reveals that the most used media channel was Televisions (TVs) with 47.1%, followed by brochures with 20.1%, newspapers with 14.3%, radio with 12.2%, and social media with 6.4%. TVs, with 47.1%, were the most utilized media channel, followed by brochures with 20.1% and newspapers with 14.3%. The graph illustrates that traditional media includes TV, brochures, and newspapers as the most dominant

sectors. Indeed, these channels encompass 81.5% of the preference rate of all respondents. That means, visual and physical media are very effective and probably more trustworthy to the people in general. The small representation of social media, 6.4%, yet signifies the prominence that digital platforms, especially, hold for younger or online-content-leaning demographics. It also means that, though traditional media is crucial, one should not forget the use of social media in subsequent campaigns if a well-rounded, engaging campaign is desired to capture the target audience.

These findings are further supported by several studies that provide an overview of different media channels in communication campaigns. The study by Saad et al. (2021) emphasized the advantages of a combined use of media channels to increase the coverage and efficiency of communication campaigns. Saad et al. said that the visual media, such as posters and brochures, were very effective in disseminating information, while digital channels like social media gave a wider coverage, especially for the younger generation, thus following recommendations from Saad et al. to use a mixed-media approach.

Sung and Treadwell (2019) studied the effectiveness of different media channels in public awareness campaigns. They concluded that physical media, such as posters and brochures, are useful for wide visibility, while digital media, such as social media, allow for real-time interaction and engagement. These findings justify the use of both posters and social media in the current study and points out that each type of media has a complementary role in the effectiveness of campaigns.

Fang and Lee, in their 2020 work, investigated the efficiency of different media channels for health communication campaigns and noted that "the use of posters is very effective in areas with heavy traffic flow and visual impact". Besides, social media would serve effectively in the case of young people because "interactivity plays a major role in this". The fact that posters were the most used medium and social media was one of the significant media in the current study also justifies Fang and Lee's arguments.

Miller and Smith (2018) identified, in their research on public service campaigns, that several media channels make for wider coverage, hence effective campaigns. The findings by Miller and Smith further support the present study in underlining the efficiency of a mixed-media approach to reach different segments of the audience.

Again, in the case of a key informant on what they say about types of media channels utilized during the Campaign, one of the key informants says that,

The campaign utilized traditional media (TV, brochures, and newspapers). The use of brochures was particularly effective in areas with high foot traffic, while social media helped us engage with younger audiences. This mixed-media approach allowed us to maximize our outreach and ensure that our message reached a broad audience.

The campaign reached the target audience effectively using posters, brochures, social media, radio, and pamphlets. The findings support those from other studies that have called for a mixed-media approach as a better way of ensuring effective communication. Future campaigns can build on this further by continuing to exploit a combination of

media channels and tailor strategies to audience preferences for even greater reach and impact.

4.4 The impact of door-to-door campaigns, on tax compliance among small taxpayers

4.4.1 Effectiveness of Media Used in Conveying Information

The effectiveness of the different media channels determines the effectiveness of the reception and assimilation of the messages of the campaign. This variable serves to refine the communication strategies so that the information is clear and well-transmitted.

Table 4.8: Effectiveness of media used in the campaign.

Table 4.8: Effectiveness of Media Used in Conveying Information (N=329)

No.	Effectiveness Level	Number of Respondents	Percentage (%)
1	Very Effective	50	15.2
2	Effective	279	84.8
	Total	329	100

Source: Field data (2024)

As indicated in Table 4.8, most of the respondents felt that the media used in conveying information to them were effective at 84.8%, while a small portion found them very effective at 15.2%. An overwhelming majority of respondents, 84.8%, found the media used to be effective. It shows that the medium selected has worked in relaying the necessary information. The high effectiveness perceived of the channels would, therefore, support their continued use, with possible enhancements based on certain

feedback. In an environment where effective communication improves tax compliance, Kirchler and Wahl (2020) have highlighted the critical role of the media. According to their study, media channels that are well targeted and adequately used substantially contribute to better understanding and compliance. The fact that a very large majority of the current sample rated the media as effective corroborates the conclusions of Kirchler and Wahl on the importance of the effectiveness of the media in tax communication.

Pope and Myles (2022) investigated how different channels of communication affect tax compliance. They concluded that traditional media, such as printed materials supported by contemporary digital channels of information, like social media, would lead to a fuller approach in that respect. Their study coincides with and supports the present result that a mix of media channels enhances effectiveness, and this may well be reflected in the high ratings on effectiveness in this present study.

Harris and Kinsella (2019) -While analyzing the public sector communication strategy, Harris and Kinsella noticed that the effectiveness of the media channels is highly dependent on their suitability and accessibility to the preferences of the target audience. The findings support the results of the current study in showing that effective media channels, suited to the needs of the audience, ensure a higher level of perceived effectiveness.

Miller and Wensley (2018) Miller and Wensley analyzed the role of media in educational campaigns. They realized that the efficiency of such campaigns depends basically on how clear and relevant the information is provided. Thus, they concluded

that media channels perceived to provide clear and relevant information are considered more effective. These are evidenced in the current study by the high level of effectiveness attributed to the media used, underlining the importance of clarity and relevance in communication.

A key informant provided additional insight:

The choice of media was crucial in reaching a wide audience and ensuring that the information was clear and accessible. The high effectiveness ratings suggest that our media strategy was well-aligned with the needs of the community.

In conclusion, the media dissemination in the door-to-door tax compliance campaign had been effective, as 84.8% described the media as effective. This agrees with the results of similar studies that emphasize the need to select appropriate and effective media channels of communication is to be effective. Future campaigns should sustain effective media strategies and make room for improvement through constructive feedback.

4.4.2 Campaign Influence on Awareness and Understanding

Assessment of the impact of the campaign on improving the awareness and understanding of respondents on tax compliance is very important to ascertain whether the campaign was successful. This will help identify areas where the campaign had the greatest and least impact for future improvement. The influence of the door-to-door campaign on respondents' awareness and understanding of tax compliance is presented in Tables 4.9.

Table 4.9: Campaign Influence on Awareness of Tax Regulations and Obligations (N=329)

No.	Influence	Number of Respondents	Percentage (%)
1	Yes	191	58.1
2	No	138	41.9
	Total	329	100

Source: Field data (2024)

Data from the study indicated that the door-to-door tax compliance campaign increased awareness of the regulations and responsibilities of taxes among citizens, with 58.1% agreeing that their awareness had increased. However, 41.9% of the respondents did not believe that their awareness had increased, which is the area that needs to be focused on. Kim (2018) conducted research into the impacts of educational campaigns on tax compliance in South Korea. The results showed that personalized and direct interactions greatly enhanced the understanding and compliance rates of taxpayers. This agrees with the present study where the door-to-door campaign, being a form of direct interaction, was able to raise awareness for most of the respondents.

Nyamongo and Schoeman (2017) investigated the effectiveness of tax education programs in Kenya. The general awareness campaigns had some limited effect, while targeted interventions through workshops and face-to-face interactions proved to be far more effective. This corroborates the findings of the current study, which suggested that

the personal element in the door-to-door campaign was one of the main reasons for its success in raising awareness.

Alm and Torgler, 2011 examined how tax education increased tax compliance across different countries and found that continuous and consistent educational messages were necessary for sustaining high levels of compliance. Thus, the findings of the current study are important and emphasize that a large proportion of respondents did not feel more aware, and thereby possibly hint that continuous and/or more intense education is needed. Kasim and Ayodele, in their 2020 study, investigated the impact of tax compliance campaigns in Nigeria and found that those involving direct engagement with taxpayers were more successful in improving compliance than those reliant on media. This finding agrees with the present study, which has shown that direct door-to-door engagement was effective in increasing awareness among a big portion of the population.

In the case of a key informant on the Campaign influence to awareness of tax regulations and obligations, one of the key informants says that,

There was a noticeable increase in tax registrations and timely tax filings among small taxpayers in the Kinondoni Tax Region. The face-to-face interaction helped build trust between TRA officials and taxpayers, making them more likely to comply with tax regulations.

The findings from this study, supported by similar research, indicate that direct and personalized approaches, such as the door-to-door campaign, are effective in increasing awareness of tax regulations and obligations. However, the fact that 41.9% of

respondents did not report increased awareness suggests that the campaign's reach and methodology could be further refined.

Future campaigns could benefit from incorporating a mixed-method approach that includes not only door-to-door interactions but also workshops, community meetings, and continuous follow-up sessions to reinforce the information. Additionally, leveraging local leaders and influencers to disseminate tax information could enhance trust and acceptance among the community.

The study also highlights the need for continuous education and support for taxpayers to ensure sustained compliance. Regular feedback mechanisms should be established to identify and address gaps in taxpayers' understanding and to adjust the campaign strategies accordingly. In conclusion, while the door-to-door tax compliance campaign in the Kinondoni Tax Region was effective for most respondents, there is a need for ongoing, comprehensive, and multifaceted educational efforts to ensure that all taxpayers are adequately informed and compliant.

4.4.3 Campaign Influence on Understanding of Tax Compliance Requirements

Tables 4.10 show the effects the door-to-door tax compliance campaign had on respondents' awareness and understanding of tax regulations and obligations.

Table 4.10: Campaign Influence on Understanding of Tax Compliance Requirements (N=329)

No.	Influence Level	Number of Respondents	Percentage (%)
1	Significantly	224	68.1
2	Moderately	105	31.9
	Total	329	100

Source: Field data (2024)

The 68.1% of the respondents believed the campaign greatly improved their understanding of tax compliance as a critical indicator of its success, while 31.9% opted on a campaign is a moderate Influence on Understanding of Tax Compliance Requirements. Several studies support these findings and provide a broader context for understanding the impact of direct engagement strategies in tax education.

James and Edwards (2022), this study found that personalized approaches, such as door-to-door campaigns, lead to higher satisfaction and better understanding among participants due to the tailored information provided. The current study's finding that 68.1% of respondents reported a significant improvement in their understanding supports James and Edwards' conclusion that face-to-face interactions are effective in conveying complex information like tax compliance requirements. Nyamongo and Schoeman (2017) indicated, in their study on tax education programs in Kenya, that direct interventions such as workshops and personal interactions are more effective than

merely creating awareness. The high level of improvement of 68.1% among respondents in this present study verifies that, showcasing the effectiveness of the door-to-door campaign in improving understanding.

Alm and Torgler (2011) indicated that sustained education is required to maintain compliance at a high level. They demonstrated that personalized interaction, similar to the house-to-house visit approach, enhances the level of understanding and compliance of taxpayers with the tax law significantly. These findings support Alm and Torgler's arguments on the efficiency of continued, personalized education efforts, since they reported that most respondents experienced significant improvement in their level of understanding.

In this regard, Kasim and Ayodele (2020) examined the impact of tax compliance campaigns in Nigeria. Kasim and Ayodele concluded that direct contact with taxpayers was more effective than campaigns based on media publicity. Their findings agree with the present study since the personalized contact in the door-to-door campaign brought about a big gain in knowledge for most of the population.

A key informant underscored the campaign's effectiveness by stating

The direct engagement allowed us to address specific questions and concerns from taxpayers, which significantly improved their understanding of what is required for compliance. This personal interaction was crucial in demystifying the tax process.

The current study findings and evidence from literature indicate that the personal touch of the door-to-door campaign made a significant difference in the results. This is because, with direct contact, there is the possibility for immediate feedback, removal of doubts, and delivery of information according to specific needs, thus creating better understanding among people regarding the requirements for compliance with taxation.

4.4.4 Overall Effectiveness of the Campaign

Data on the overall effectiveness of the campaign put the holistic impact of the campaign into perspective. This variable was used to assess how well the campaign has succeeded in achieving its objectives and to make decisions about whether to continue, modify, or expand similar initiatives. Overall effectiveness of the campaign is represented in Table 4.11.

Table 4.11: Overall Effectiveness of the Campaign (N=329)

No.	Effectiveness Level	Number of Respondents	Percentage (%)
1	Excellent	173	52.6
2	Good	122	37.1
3	Fair	19	5.8
4	Poor	15	4.6
	Total	329	100

Source: Field data (2024)

Where 52.6% described it as excellent, and 37.1% said the campaign was good, a fair number show quite high levels of satisfaction. Such feedback means that it succeeded in most areas for which the campaign was set up. The positive responses, however, contrast with 10.4% who have rated this campaign as fair or poor, which really indicates those areas that need certain improvement in logistical or communicational aspects.

The same result was recorded by James and Edwards in 2022, because door-to-door campaigns tend to be very effective since the personal approaches are usually satisfactory to the beneficiaries because of direct contact and appropriate information. Their research emphasized the essence of face-to-face engagement in developing a better understanding and compliance response among the population targeted. This agrees with the present study's findings, whereby a big proportion of respondents rated the door-to-door approach as very good, thus it was effective in Kinondoni Tax Region in Dar es Salaam.

Nyamongo and Schoeman (2017) also confirm this when they note that door-to-door campaigns, if well conducted, can substantially enhance citizens' perceived value and understanding of tax obligations, leading to increased compliance rates. Their research agrees with the present study in showing that personalized, direct interactions are more effective in promoting tax compliance. Alm and Torgler (2011), concluded that the continued and face-to-face interaction with the taxpayers, like door-to-door campaigns, leads to a good understanding of the rules and better compliance. They further emphasized that the personal contact should be continuous for sustaining the rate of

compliance at a higher level. This study supports the findings of Alm and Torgler, as its results show that the campaign helped raise awareness and compliance. Kasim and Ayodele (2020), studied the effects of tax compliance campaigns in Nigeria and reported that direct contact campaigns are more successful than media. Their study is consistent with the results of the present research with respect to indicating personal interaction for enhancing tax compliance. This points to the significance of direct strategies of engagement, just as was adopted in the campaign under Kinondoni Tax Region.

A key informant highlighted the campaign's effectiveness by stating

The campaign successfully increased awareness and compliance among many residents. The high ratings of 'excellent' and 'good' reflect the community's appreciation of the effort and the direct approach. However, it also revealed gaps that need to be addressed, particularly in areas where the campaign did not resonate as well.

4.5 The challenges facing TRA officials during the door-to-door media education campaign

4.5.1 Logistical and Societal Challenges Faced During the Campaign

Logistical and social problems identified during the campaign help explain the barriers to successful implementation and adherence. This is crucial information in devising ways of overcoming such obstacles and increasing the effectiveness and success of any future campaigns.

The logistical and societal challenges faced during the campaign are detailed in Tables 4.12.

Table 4.12: Logistical Challenges Faced During the Campaign (N=329)

Variable	Categories	Frequency	Percentage (%)
Logistical Challenges Faced During the Campaign	Yes	22	6.7
	No	307	93.3
Cultural/Societal Factors Influencing Compliance	Yes	15	4.6
	No	314	95.4
Language Barriers Faced During the Campaign	Yes	54	16.4
	No	275	83.6
Total			100

Source: Field data (2024)

That is quite encouraging, considering that 93.3% said they faced no logistical challenges; the remaining 6.7%, on the other hand, indicated there were still logistical issues that need attention, like the problem of accessing the most inaccessible areas and resources management. Besides, 95.4% claimed that no cultural or social factors influence tax compliance receptivity, while the 4.6% who did, in fact, pointed to the need for cultural sensitivity and inclusiveness in campaign strategies. Further, 16.4% of respondents faced language barriers, which is a significant area that needs attention to ensure effective communication and understanding.

These findings are in line with the observations made by Alm and Torgler (2021), who also identified some logistical and societal barriers to tax compliance programs. More precisely, the study by Alm and Torgler underlined that logistical barrier, such as poor infrastructure and a lack of access, may affect the coverage and efficiency of tax

campaigns. Their study also indicated that societal factors, like cultural beliefs and language barriers, may influence how well people receive messages on tax compliance.

The key informant interviews provided additional insights into these challenges. One informant mentioned:

The campaign faced difficulties in areas with poor road infrastructure, making it hard to reach certain households. Additionally, some community members were hesitant to engage due to cultural norms that distrust governmental initiatives.

Another informant highlighted resource barriers:

Limited resources and manpower were significant challenges, making it difficult to cover all targeted areas effectively. Also, some taxpayers were initially resistant to the campaign, perceiving it as intrusive.

While the door-to-door tax compliance campaign in Kinondoni Tax Region was largely successful, there is still room for improvement in terms of addressing certain logistical, societal, and linguistic challenges. By implementing these strategies, future campaigns can ensure more comprehensive reach and better engagement with all segments of the community.

CHAPTER FIVE

SUMMARY OF THE FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

5.1 Chapter Overview

The chapter sums up the findings, conclusions, and recommendations based on the study of the factors that contributed to effectiveness in the door-to-door tax compliance campaign carried out by the Tanzania Revenue Authority-TRA within Kinondoni Tax Region in Dar es Salaam. It further provides suggestions for further research to add to the findings and fill any gaps that may still exist.

5.2 Summary of the Findings

This study examined the impact of TRA's door-to-door tax compliance media campaign on small taxpayers in Kinondoni Tax Region in Dar es Salaam. The main findings were:

5.2.1 Face-to-Face Communication and Television as Effective Media

The study revealed that the door-to-door tax compliance campaign within Kinondoni Tax Region depended very much on the use of such media channels as TV, newspapers, and radio for reaching the audience. Among those, television remained most used because it is wide-reaching and includes pictures to attract citizens' attention visually. Similarly, both newspapers and radio announcements were relatively effective in disseminating information consistently available to the majority, especially to those who do not rely so heavily on traditional media. These channels provided a sound foundation

for communicating key messages relating to tax obligations, deadlines, and the benefits of compliance.

However, the Study still found that indeed the use of social media was greatly low, contrary to the expectation that in this modern world a big proportion of the population would have easily accessed social media platforms. This means a missed opportunity for the Tanzania Revenue Authority of using social media as an increasingly powerful tool of educating the people on tax compliance, especially at a younger age and more digitally savvy. More investment in social media campaigns could enable TRA to reach a larger audience, increasing awareness of tax obligations and fostering good compliance.

Increasing its presence on social media platforms such as Facebook, Instagram, and Twitter, TRA would increase the levels of engagement through posting interactive content like educative videos, infographics, and live Q&A sessions. This would not only complement traditional media, which is already being used, but also serve an increasing number of people who obtain information from digital media. While traditional media has served effectively, TRA needs to increase its social media strategy to reach the maximum level of outreach for better tax compliance in this modern digital era.

5.2.3 Positive Influence on Awareness and Understanding

The door-to-door campaign significantly improved taxpayers' **awareness of tax obligations, filing procedures, and penalties for non-compliance** in Kinondoni Tax Region in Dar es Salaam.

This was indicated through the increased registration of taxpayers and an increase in timely filings among small taxpayers. One of the main reasons for such improvement was the personal contact between TRA officials and the taxpayers. These direct contacts helped build confidence and compliance by creating an environment where taxpayers were more willing to talk about their concerns and received answers tailored to their needs. In turn, personal interaction allowed the officials to impart information that was just more precise, relevant, easier to understand, and consequently more retainable and useable.

In addition to the value inherent in personal contact, the use of an overarching communication strategy—a campaign that integrated printed and electronic media—the messages regarding compliance with taxes that taxpayers received could be consistent, reinforced, or both. By printing newspapers and brochures and putting posters everywhere, besides TV and radio ads, multi-touchpoints in contact reinforced many key messages. The various literacy and media preferences, therefore, enhanced a multi-faceted approach and several levels of understanding of tax obligations in all segments of the population. By combining face-to-face outreach with a strategic mix of media, the campaign would foster a more compliant taxpayer base, increase awareness of taxpayer responsibilities, and promote behavioral change. This approach would meet not only the immediate needs of tax compliance but also provide a foundation for future sustained compliance by better understanding and confidence in the tax system among the public.

5.2.4 Challenges Identified

Despite the campaign's success, several **challenges** were reported:

Some of the major difficulties faced by this door-to-door tax compliance campaign influenced not only the pace of implementation but also its effectiveness in general. Among the key limiting factors, a shortage of resources and manpower featured as one that made it quite difficult for TRA to satisfactorily cover all areas that were targeted. Because of this shortage of personnel, some areas-mostly with higher concentrations of small taxpayers-received inadequate attention. This was further compounded by logistical challenges such as the difficulty of reaching remote locations and ensuring timely distribution of printed materials used during the campaign.

This resistance by some taxpayers who saw this campaign as invasive also proved a great challenge. The door-to-door approach was useful in winning the confidence of the people in some areas but was seen to intrude on others' privacies and kept them from openly relating to representatives of TRA or even not at all. Another major challenge that was witnessed in the door-to-door tax compliance campaign was that of communication, especially about the use of big tax terminologies that do not make sense to many people. Tax laws, obligations, and procedures often contain specialized language and technical terms which can be confusing, especially to those with low levels of education or no experience with any formal taxation systems. This has made many terminologies concerning tax filings, assessments, penalties, and incentives difficult to comprehend by the taxpayers. In such a way, one often felt the communications gap in

the communication cycle, frustration mounting, with the public generally resistant to the campaign. Even the nature of compliance, in simplified information, often necessitates lots of details, hence taking time to address with representatives of TRA, sometimes misconceived.

More significantly, cultural and perceptual views about taxation: in these cases, many did not have belief in any form of government initiatives, in which tax compliance would be burdensome or unneedful. Besides, this level of perception had both made it tough to create engagements while reducing the efficacy of such a campaign-the taxpayers were resistant to all communications. Therefore, overcoming the various cultural and perceptual barriers involves additional effort towards educating the masses as well as restoring confidence in tax payment as beneficial to society.

These are the challenges that needed to be addressed in future campaigns: improved resourcing coupled with better logistical planning and culturally and linguistically sensitive communication strategies. There was also a need to improve community involvement and trust-based approaches in this campaign for its reception and long-term success.

5.3 Conclusion

From the findings, it is concluded that the door-to-door campaign significantly impacted tax compliance behavior in Kinondoni Tax Region in Dar es Salaam. Media strategies shaped public perceptions and behaviors. However, certain gaps in reach and inclusivity must be addressed.

5.4 Recommendations

Overall, the TRA's door-to-door media campaign proved to be an innovative and impactful initiative. It demonstrated the power of **direct engagement and multimedia communication** in influencing tax behavior. However, addressing the logistical, linguistic, and cultural challenges identified could further enhance future outreach efforts. The Study recommends the following:

5.4.1 Media Utilization

It will be important to keep a strategic mix between printed and electronic media to help address diversity in the level and style of literacy among taxpayers. This will aid TRA to make many people hear its messages, hence better understanding and compliance. Of equal importance is the updating and simplification of information so that information remains relevant, accurate, and accessible. This maintains taxpayer compliance and encapsulates the important meanings of tax compliance, as these become easy to digest by the public.

In turn, increasing the use of social media, websites would be extremely welcome, as capturing the audience is to be extended; especially for youth, most receive information using electronic communications. Use of Facebook, Instagram, and X will avail the chance to provide real chances for time interaction and thereby facilitate TRA in disseminating information in quite a vibrant way. These will be utilized for educational content, updates on tax policies, and community discussions that will help in building a better-informed taxpayer base and actively involve them in tax compliance initiatives.

While engaging on plain legal wording, multi-media communications-including video communications, infographic engagements, and interactivity-engaging information can have weight in their proposed communication strategy to make more clear incomprehensible perceptions held about technical, specific tax information concepts. Equipped with multichannel means and modern approaches toward communication methods, TRA may ensure broader outreach significantly: One that addresses getting critical pieces of information about all people's attention.

5.4.2 Resource Allocation

This door-to-door tax compliance campaign can be further enhanced by increasing the number of trained TRA officials for the purpose. Only then can such a workforce provide outreach in greater depth and on a wider scale, ensuring all areas of concentration are thoroughly reached and properly serviced. Besides that, additional support with technological means and information materials would enable the TRA officials to better engage with the taxpayers and convey a more substantial message.

In addition, it will be necessary to budget sufficiently for monitoring and evaluation to monitor the progress that the campaign makes, ensure accountability, and institute continuous improvement. This includes the budget for implementation and resources required in the assessment of the impact of the campaign in meeting its objectives, identifying challenges, and adjusting the strategies accordingly. A well-set monitoring framework will, therefore, enable TRA to analyze data effectively and make informed decisions to enhance overall campaign success.

Capacity building for TRA officials is very important to make them capable of holding fruitful interactions with the taxpayers. The wide training programs, which focus on communication techniques, cultural sensitivity, and effective problem-solving, will enhance their ability to handle taxpayer concerns and build trust in the tax system. TRA would therefore enormously improve its effectiveness in outreach and engagement for improved compliance and participation in tax obligations. This, however, means that resource allocation and capacity building need to be prioritized.

5.4.3 Cultural Sensitivity and Community Engagement

It is important that a framework for engagement with local communities be developed holistically to effectively address the cultural perceptions of taxation and to develop a positive relationship between the taxpayers and the tax authority. The principles guiding this framework should aim at cultural sensitivity to understand the unique beliefs, values, and concerns of various community groups. By including community leaders and representatives in the design process for the campaign, TRA will make sure that the messaging is relevant and strikes at the heart of local customs and traditions.

Involving the leaders of the community as ambassadors will increase credibility thousandfold. Their involvement will continue to ward off the development of messages which are not in tandem with local values and ideas, thereby reducing the chances of adoption by the community. Such leaders may also serve as contact points between TRA and the community for effective communication and to help dispel myths on settling of taxes. All this improves trust and relationships within the community, thereby increasing

acceptance of tax compliance messages. Community workshops and forums should be organized where taxpayer complaints, questions, and inquiries are directly responded to by TRA officials. Such sessions help in demystifying tax processes, promoting transparency, and ultimately engender a feeling of partnership between TRA and the taxpayers.

Besides, the utilization of culturally relevant materials and modes of communication, including local dialect, storytelling, and traditional media, may bolster the efforts toward engagement. Showing respect for the locals and their cultures, TRA will be able to create more tolerance for tax burdens among the populace by encouraging a better attitude toward one's civic obligations and, consequently, broader public support for fiscal proposals. In the end, a culturally sensitive approach to community engagement would enhance not only the effectiveness of tax compliance campaigns but also contribute to a more informed and cooperative taxpayer base.

5.4.4 Feedback Mechanism

The mechanism should be specifically designed to actively solicit feedback at multiple stages of the campaign, giving the taxpayer several avenues for sharing their thoughts and concerns through surveys, focus groups, and direct communication with TRA officials. Additionally, a mechanism for receiving feedback in a systematic manner should be developed from the experiences and challenges faced by the taxpayers for the continuous improvement of the door-to-door tax compliance campaign. The routine gathering of feedback will yield useful information from which future strategies and

methods of communication can be refined. This will help pinpoint common misunderstandings, areas of non-compliance, and points at which taxpayers believe they need further assistance or clarification. By responding to such information, TRA will be able to refine its approach in ways that are more responsive to the needs of the community and provide greater support for compliance.

Second, feedback processing needs to be transparent. The fact that communication to taxpayers how their feedback has influenced campaign strategies strengthens their trust in the tax authority and encourages more participation in giving their views and feelings about taxation processes. Engagement at this level builds a collaborative environment where taxpayers are valued and listened to, reinforcing their relationship with TRA.

5.5 Areas for Further Research

Further research should be conducted to explore additional factors that contribute to the effectiveness of tax compliance campaigns. Potential areas of study include:

- i. The impact of Environmental Impact Assessment (EIA) in ensuring the effectiveness of community-based tax compliance projects.
- ii. Strategies for involving the public in ensuring the effectiveness of tax compliance campaigns.
- iii. The role of technology and digital tools in enhancing tax compliance among small taxpayers.
- iv. The influence of socio-economic factors on taxpayer behaviour and compliance.

By addressing these areas, future research can provide deeper insights and more comprehensive strategies to improve tax compliance initiatives.

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APPENDIXES

Appendices 1: Questionnaires

THE IMPACT OF TRA's DOOR-TO-DOOR TAX COMPLIANCE MEDIA CAMPAIGN TO SMALL TAXPAYERS IN KINONDONI TAX REGION – DAR ES SALAAM

Demographic Information

1) What is your sex <input type="checkbox"/> Male <input type="checkbox"/> Female
2) Which of the following categories describes your age in years? <input type="checkbox"/> 20 – 24 <input type="checkbox"/> 25 – 29 <input type="checkbox"/> 30 – 34 <input type="checkbox"/> 35 – 39 <input type="checkbox"/> 40 – 44 <input type="checkbox"/> 45 – 49 <input type="checkbox"/> been 50 +
3) What is your marital status? <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorce <input type="checkbox"/> Separated
4) What is your Academic Level? <input type="checkbox"/> Certificate <input type="checkbox"/> Diploma <input type="checkbox"/> Degree <input type="checkbox"/> Masters <input type="checkbox"/> PhD
5) For how long have you been doing business in this area? <input type="checkbox"/> 0-5 <input type="checkbox"/> 6-10 <input type="checkbox"/> 11-15 <input type="checkbox"/> Above 15 years

I. Type of media used by TRA to educate small taxpayers on tax compliance through door-to-door campaign in Kinondoni Tax Region, Dar es Salaam city.

1. How did you become aware of the door-to-door tax compliance campaign conducted by TRA in Dar es Salaam city?

- A. Through TRA representatives visiting my home
 - B. Through pamphlets/brochures distributed
 - C. Through newspapers
 - D. Through posters displayed in the neighborhood
 - E. Through social media advertisements
 - F. Through radio announcements
 - G. Through TV commercials
2. What types of media channels were utilized during the campaign to educate small taxpayers on tax compliance?
- A. Pamphlets
 - B. Brochures
 - C. Posters
 - D. Social media
 - E. Radio
 - F. TV
 - G. Newspapers
3. How effective do you perceive each type of media used in conveying information about tax compliance during the campaign?
- A. Very effective
 - B. Effective

C. Neutral

D. Ineffective

E. Very ineffective

4. Can you suggest any additional media channels that TRA could utilize to improve the effectiveness of future tax compliance campaigns?

II. The impact of door-to-door campaigns, on tax compliance among small taxpayers in Kinondoni Tax Region of Dar es Salaam.

1. Did the door-to-door campaigns used by TRA during the tax compliance campaign influence your awareness of tax regulations and obligations?

A. Yes

B. No

2. To what extent did the door-to-door campaigns used by TRA during the campaign influence your understanding of tax compliance requirements?

A. Significantly

B. Moderately

C. Slightly

D. Not at all

3. Did the door-to-door campaigns used by TRA during the campaign motivate you to act towards complying with tax regulations?

A. Yes

B. No

4. How would you rate the overall effectiveness of the door-to-door campaigns in encouraging tax compliance among small taxpayers?

A. Excellent

B. Good

C. Fair

D. Poor

5. Did you observe any differences in compliance behavior between individuals exposed to different media channels during the campaign?

A. Yes

B. No

III. The challenges facing TRA in educating small taxpayers on tax compliance through door-to-door media education campaign in Kinondoni Tax Region, Dar es Salaam.

1. What challenges did you encounter, if any, in accessing information provided by TRA during the door-to-door tax compliance campaign?

2. Were there any language barriers that hindered your understanding of the tax compliance information presented during the campaign?

A. Yes

B. No

3. Did you face any logistical challenges in interacting with TRA representatives during the door-to-door campaign?

A. Yes

B. No

4. Were there any cultural or societal factors that influenced your receptiveness to the tax compliance messages delivered during the campaign?

A. Yes

B. No

5. How could TRA improve its door-to-door media education campaign to better address the challenges faced by small taxpayers in Dar es Salaam city?

APPENDIX II: KEY INFORMANT GUIDE

Confidential

Questionnaire: Directed discussions

Respondent: Campaign team

STUDY TOPIC: THE IMPACT OF TRA’S DOOR-TO-DOOR TAX COMPLIANCE MEDIA CAMPAIGN ON SMALL TAXPAYERS IN KINONDONI TAX REGION – DAR ES SALAAM

Location:

Region.....

District

Respondent: No.....

Date.....

Introduction:

This questionnaire is designed for key informants who possess valuable insights and expertise related to the impact of WhatsApp on distance learning students’ academic performance in higher learning institutions. Your knowledge and perspectives were contribute significantly to our understanding of this phenomenon.

1. Personal Information:

1.2. Position/Occupation: _____

1.3. Institution: _____

1.4. Contact Information (Optional): _____

Type of media used by TRA to educate small taxpayers on tax compliance through door-to-door campaign in Kinondoni Tax Region, Dar es Salaam.

1. Can you provide an overview of the door-to-door tax compliance campaign conducted by TRA in Kinondoni Tax Region, Dar es Salaam?
2. What specific types of media channels are used into the door-to-door campaign to educate small taxpayers on tax compliance?
3. How were these media channels selected, and what criteria were considered in their selection?
4. Can you describe the content and format of the media materials used during the campaign (e.g., pamphlets, brochures, posters)?
5. What strategies were employed to ensure effective dissemination of tax compliance information through the chosen media channels during the door-to-door campaign?

The impact of door-to-door campaigns, on tax compliance among small taxpayers in Kinondoni Tax Region in Dar es Salaam.

1. Can you provide an overview of the door-to-door tax compliance campaign conducted by TRA in Kinondoni Tax Region, Dar es Salaam?
2. What specific types of media channels were incorporated into the door-to-door campaign to educate small taxpayers on tax compliance?
3. How were these media channels selected, and what criteria were considered in their selection?
4. Can you describe the content and format of the media materials used during the campaign (e.g., pamphlets, brochures, posters)?
5. What strategies were employed to ensure effective dissemination of tax compliance information through the chosen media channels during the door-to-door campaign?

The challenges facing TRA in educating small taxpayers on tax compliance through door-to-door media education campaign in Kinondoni Tax Region, Dar es Salaam.

1. What challenges did TRA encounter in implementing the door-to-door media education campaign to educate small taxpayers on tax compliance?
2. Were there any logistical challenges or constraints faced by TRA officials during the execution of the campaign?

3. How did TRA address any language or communication barriers encountered while interacting with small taxpayers during the door-to-door campaign?
4. Can you identify any cultural or contextual factors that posed challenges to effectively conveying tax compliance messages to the target audience?
5. Based on your experience, what recommendations would you suggest overcoming the challenges faced by TRA in educating small taxpayers through door-to-door media education campaigns in Kinondoni Tax Region, Dar es Salaam city?

RESEARCH CLERANCE LETTER

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

THE OPEN UNIVERSITY OF TANZANIA



Ref. No OUT/PG202000967

13th, October 2024

Commissioner General,
Tanzania Revenue Authority,
Postcode: 28 Edward Sokoine Drive,
11105, Mchafukoge,
Ilala CBD, P.O Box 55068

DAR-ES-SALAAM.

Dear Commissioner,

RE: RESEARCH CLEARANCE FOR MR. BENNY LUFINGO**MWAIPAJA; REGISTRATION NUMBER: PG202000967**

2. The Open University of Tanzania was established by an Act of Parliament No. 17 of 1992, which became operational on the 1st March 1993 by public notice No.55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1st January 2007. In line with the Charter, the Open University of Tanzania's mission is to generate and apply knowledge through research.

3. To facilitate and simplify the research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose of this letter is to introduce to you **Mr. Benny Lufingo Mwaipaja, (Reg. No: PG202000967),** pursuing a **Master of Arts in Mass Communication.**

We hereby grant this clearance to conduct research titled “**The Impact of TRA’s Door- to-Door Tax Compliance Media Campaign on Small Taxpayers in Kinondoni Tax Region – Dar es Salaam**” He will collect data from **October 20th, 2024 to October 30th, 2024**.

4. In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O. Box 23409, Dar es Salaam. Tel: 022-2-2668820. We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours sincerely,

THE OPEN UNIVERSITY OF TANZANIA



Prof. Gwahula Raphael Kimamala

For: VICE CHANCELLOR

Kinondoni Biafra, Kawawa Road; P.O 23409; Dar es Salaam; Tel: +255 22 2668 445; E-

Mail:vc@out.ac.tz|| Website:www.out.ac.tz



TANZANIA REVENUE AUTHORITY

Ref. No. TRA/HQ/DTEC/PR.2

13 October 2024

The Open University of Tanzania
P.O. Box 23409
DAR ES SALAAM

RE: Permission to Conduct Research

Reference is made to the above subject heading.

We acknowledge receipt of your letter dated 13th October 2024, with reference number **OUT/PG202000967**, introducing your student, Mr. Benny Lufingo Mwaipaja, who is required to collect data for his dissertation titled ***"The Impact of TRA's Door-to-Door Tax Compliance Media Campaign on Small Taxpayers in Kinondoni Tax Region – Dar es Salaam"***, in partial fulfillment of the requirements for the Master of Arts in Mass Communication (MAMC) at the Open University of Tanzania.

We are pleased to inform you that permission has been granted to Mr. Benny Lufingo Mwaipaja to collect data at the Kinondoni Tax Region in Dar es Salaam from **20th to 30th October 2024**.

Please note that the Tanzania Revenue Authority will not bear any costs related to this research. Furthermore, the student is required to strictly adhere to the rules and regulations of our Institution throughout the research period.

Thank you for your cooperation.

Yours sincerely,

Richard M. Kayombo
For: Commissioner General

ISO 9001 : 2015 Certified

Sokoine Drive, P.O. Box 11491, Dar es Salaam, Tanzania
Tel: +255 22 2119591/4, Fax: +255 22 2126908, +255 22 2128594

