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The Impact of Tax Administration on Revenue Generation in South Sudan: A Case Study of the National Revenue Authority and Ministry of Finance and Planning

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Abstract

The study aimed to assess the impact of tax administration on revenue generation in South Sudan, using a descriptive approach and a case study of the National Revenue Authority and Ministry of Finance and Planning. The research employed purposive sampling and interviews for further analysis Findings for this study were derived from tax revenue and tax administration in the National Revenue Authority and Ministry of Finance and Planning, where investigation was carried out in areas of narrow tax base, culture of the inhabitants and manpower issues, taxpayer's awareness, receipts misappropriation and inefficiency, as well as ineffectiveness and inefficiency, which were confirmed to be causes of low revenue generation in South Sudan. As a result of the findings, it was determined that it was necessary to increase the tax base by enacting new taxes like the super profit tax and the value-added tax (VAT), increase tax payer awareness to improve collection, and develop strategies to address the manpower shortage by hiring qualified, energetic, and motivated employees; provide incentives and bonuses to tax officials to reduce receipts misappropriation; and regularly train tax officials to improve their capacities and, as a result, their effectiveness and efficiency in generating revenue.

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1.0. Introduction

1.1. Background of the study

South Sudan, regardless of its riches in natural resources remains one of the poor countries in Central Africa due to improper system of revenue generation (UN panel of expert report, 2017). The administration of taxes has always been an issue for emerging nations because all nations need money and all nations have revenue administrations. South Sudan needs to be able to raise enough tax income if it wants to take advantage of the opportunities presented by globalization or recover from the setbacks. Any country needs money to function; but money alone is insufficient. The most dependable source of this money is a well-run tax collection system. The administration of taxes, however, may have an impact on not just the political future of the current government but also, more fundamentally, the public's trust in it because the tax system establishes one of the main divisions between residents in each nation. Thus, tax management may be a key factor in determining not just how the economy develops but also how a nation becomes successful.

The typical economic approach to taxation frequently ignores crucial administrative issues like tax evasion and avoidance, administrative and compliance costs, and how taxpayers and tax administrators conceptualize and implement the progression of assessing, collecting, and enforcing taxes may significantly alter the effects of the tax system. However, the creation of the tax code's design and the administrative framework used to implement it must be taken into account simultaneously for the best possible policy (McLaren 2003). In a world where information is visible with inaccuracy, to varied degrees, and its quality varies significantly on the sort of administration and enforcement in existence, good tax administration places a premium on the collecting of information (Slemrod & Gillitzer 2013). Although the Commission established in 2016 to improve revenue generation had previously accused South Sudanese politicians of embezzling money, the most recent report makes its most specific accusations yet as the nation struggles to recover from a six-year civil war that claimed the lives of about 380,000 people and severely damaged the country's ability to produce crude oil, which generates more than 98 percent of the nation's income (Panchol, 2019 and UN penal of expert, 2017). The study looked at how tax administration affected the generation of income while keeping the aforementioned viewpoints in mind.

1.2. Statement of the problems

Although the issue of tax administration's impact on revenue generation is a global one, South Sudan is not an exception and appears to be more severely affected than the industrialized countries of the globe in terms of both scope and magnitude. Identifying the impact of tax administration on revenue collection in South Sudan through case studies of the National Revenue Authority and Ministry of Finance and Planning is the main goal of the research project. The following list of significant irregularities that contributed to this project's low revenue generation: The little tax base is what's causing South Sudan to generate very little money. National Revenue Authority and Ministry of Finance and planning staffing difficulties. Another issue with poor tax generation in the nation is a lack of understanding on the part of tax payers on the significance of taxation. Low revenues were caused by inefficient and incompetent administration of the revenue-generating units.

1.3. The objective of the Research

To determine how South Sudan's tax base and manpower issues affect the country's ability to generate sufficient income, Examine Taxpayers' ignorance results in low revenue generation, which is examined Low revenue creation in South Sudan was caused by inefficient and poor administration of income-generating units.

1.4. Significance of the research

Academicians interested in conducting study in the same area can use the findings as a guide. The study, as a new area of research, contributes to the body of literature, especially in South Sudan, where there is little current knowledge on the generation of tax revenue. The findings will also help shape future study designs and more appropriate descriptive theories for a wider perspective on tax administration.

2. Literature review

Tax: McLure (2015) states that a tax is a required financial payment that the government levies on its citizens in order to fund certain public expenses. Aguolu (2004) views taxation as a mandated requirement by the state through its organisations on the capital, income, and consumption of its citizens. Individual income sources such as salaries, trading earnings, interests, profits, discounts, and eminences are subject to these criteria. As far as low collection is concerned, Ewujowo (1987) attributed the reason for low tax revenue from the private sector to the tax administrator's inability to control and protect official documents, which led to a high rate of corruption among tax payers and officials, resulting in fake tax clearance certificates. Additionally, lack of encouragement in the new areas of tax through research has been to blame for the inactivity of the entire taxation system in the developing countries, with particular focus on particularly A lack of collaboration between federal and state tax officials will also be shown to assist tax evaders, impede growth, and result in a reduction in tax income.

Tax Laws: In South Sudan, there are many different types of taxes, and this term refers to the laws that embody the norms and regulations governing tax collection. The government's legislative branches are in charge of making them. These laws are continually being modified. Without a doubt, the frequent amendments are a sign of contradictions and obstruct the accomplishment of the initial objectives. The three-year policy review mentioned earlier and/or adjustments to the nation's economic dynamism, however, could both be met with amendments. Personal Income Tax Act, Corporate tax Act, Sale tax, and Value Added tax (Company laws of South Sudan, 2009, Amended in 2012).

Personal Income Tax Act: Financial Act 2017 emphasized that any income generated or otherwise accrued by a taxpayer that is not exempt under this Chapter must be reported under Section 57 of the Taxation Act 2009, as amended by Section 5 of the Taxation Amendment Act, 2012. The Taxation Act of 2009, Sections 58(1) and 58(2), defines "gross income from wages" as such. According to Section 59 (1) of the Taxation Act 2009, "Gross income from entrepreneurial activities" According to Section 53 of the Taxation Act of 2009, "Taxable Income" Sections 55(1) and 55(2) of the Taxation Act of 2009 define "taxpayer" as such. According to the Taxation Amendment Act of 2016, the rate limits have changed for that tax year. Particularly, there is no personal income tax on taxable incomes up to 600 SSP every month. The rate of taxation for taxable incomes between SSP 601 and $5,000 per month is 10%.SSP 5,001 per month and more are considered taxable income, and are subject to a 15% tax. Since these are mandated by law, breaking them is punished under the revenue collection system.

Corporate tax *Act:* Section 64 of the Taxation Act of 2009, as amended in 2012, defines corporate tax. In other words, any entity that is required to register under the terms of the Taxation Act 2009, with the exception of insurance companies and people and organizations responsible for paying corporate tax under Chapter 2 of this Act. Charges, rates, and cap on rates for 2017–18 (1) on the taxable profits of business entities, business profit tax is assessed for the tax year 2017–18. According to the Taxation Amendment Act of 2016, the rates are in effect for the tax year. Specifically, taxable profits of a small business enterprise are subject to a 10% tax; taxable profits of a medium-sized business company are subject to a 20% tax; and taxable profits of a large-sized business enterprise are subject to a 25% tax.

Sale tax Act: Charges, assessment values, and rates under the Sale Tax Act for 2017–2018(1) for the 2017–2018 tax year, South Sudanese producers of goods are required to pay sales tax on their products. The higher of the manufacturer's selling price including excise taxes or fair market value is the amount for which the tax is calculated for the tax year. In accordance with the 2016 Taxation Amendment Act, the rate for that tax year ranges from (1%-20%).

Excise Duties: In this tax, the following terms and expressions should have the respective meanings assigned to them, unless the context clearly indicates otherwise Alcoholic beverages, tobacco products, fuels, and automobiles are all examples of "exciseable goods" (as defined in Schedule 2 below), which refers to any good that is subject to this Chapter. Air transport services, insurance services, and communications services are all included in the definition of "excise able service" (as defined in Schedule 11 below), which is inclusive of all services subject to this chapter. Persons engaged in the manufacture of excisable commodities in South Sudan, the importation of excisable goods into South Sudan, and the rendering of excisable services in South Sudan will be assessed excise duties for the tax year 2017–18 together with assessment value rates. The value on which tax is levied shall be the higher of the manufacturer's selling price or fair market value of items produced in South Sudan, or, in the case of imported goods, the customs value, or, in the case of services, the greater of the amount paid for the service or fair market value. Every paying passenger boarding an aircraft or all goods placed on a flight, to any destination inside or outside of South Sudan, will be subject to the excise duties on air transport services and charter services. According to Schedule 1 of this Act, the rates are modified for that tax year.

Tax Administration: According to Naiyeju (1999), the tax administration involves three elements. Taxpayers, the taxing body, and the law all fall under this category. The tax specifies the tax payer's rights and responsibilities as well as the scope of the tax authority. Because of the power the government had at its disposal in the past, the tax officials used coercion and frequently persecuted the tax payer. This may have explained how the native average guy behaved towards tax authorities. But in the present era, a tax payer should be considered as a responsible citizen who is expected to discharge his civic duty voluntarily.

2.1.1. Role of Tax Administration

Financing community services has been challenging since human society's inception, with some taxpayers not valuing their contributions, affecting government collections and service planning. It improved the national budget through maximization of revenue collection (Kaweesa, 2004). Tax administration is important because it affects how well taxpayers comply with their legal obligations to pay taxes, increasing the amount of money the government is able to collect.

2.1.2. Tax Administration Methods

Tax Payer Identification: Identification of the Taxpayer: According to South Sudanese law, finding all legally established businesses constitutes identification of the tax payer. The selected taxpayers are then enrolled, either voluntarily or compulsorily (under the 2012 amendment to the business legislation). Any tax administration procedure begins with tax identification, when the recognised tax payer is registered on the tax registry. According to Brostek (2005), tax administrators' duties include identifying and registering taxpayers. As more taxpayers are found and registered, the rate of collection rises. Registration of new taxpayers is not given as much consideration in South Sudan as it is for those who have previously registered. As a result, registering taxpayers involves a number of steps (Kaweesa, 2004).According to Byaruhanga (2007), tax registration include providing taxpayers with tax identification numbers as well as registering business names, locations, and addresses. Wenzel (2004) further emphasised that the likelihood of tax evasion decreases as more taxpayers are identified and registered. The largest prospective taxpayers are still unregistered in South Sudan, where tax registration is still low (Domestic Tax Statistical Reports, 20017). A decrease in revenue collection brought on by the inability to monitor unregistered taxpayers will have an effect on taxpayer compliance.

Taxpayers' Registration: *One of the key elements of tax compliance that influences whether revenues are raised at a higher or lower level is how effectively and efficiently taxpayers are registered. This is due to an increase in the number of registered and identifiable taxpayers. Reduced tax evasion by those who would otherwise do soHence. (Bird, 2010), noted that if taxpayers are identified and effectively registered, revenue collection would increase.* As a result, in order to broaden the base, attention should be paid to the identification and efficient registration of taxpayers. Businesses would fulfill their legal obligations under the tax code by registering where necessary, declaring and paying their tax liabilities freely and on schedule, and doing so after having them completely and accurately computed.

Tax Assessment Procedures: One of the essential components of tax administration is tax assessment (Bird, 2003). Establishing a person's tax liability is what it is all about. According to Emorut (2008), the evaluation procedure is time- and money-consuming. The expense of keeping records is often included in the operation. consultants with expertise in taxes and other areas, as well as time spent managing the affairs. To save money and broaden the tax base, it will be important to carry out the procedure professionally and effectively rather than doing it yourself when accurate and trustworthy information is available. According to Newbery and Stern (1998), inadequate evaluation practises in poorer nations do encourage noncompliance and evasion. At a cost that won't discourage the taxpayer from continuing to pay taxes, the tax authority will be obligated to prevent wrong assessments, minimise, and repair taxpayer mistakes.

Monitoring and Enforcement: In the words of Uslaner (2003), a good tax administration structure ensure efficiency and monitoring system involves examination of the tax returns primarily with respect to checking the timely arrival inclusion of the information and arithmetic accuracy of all tax records. A good monitoring system will verify the timeliness and quality of taxpayer information, identify those who have and have not paid taxes, examine taxpayer disclosures, look for signs of fraud, and collect any taxes that have already been assessed.

2.2 The Social Contract Theory

The social contract theory, a political theory that emphasises an understanding between the ruled and their rulers and characterises everyone's rights and duties appropriately, served as the foundation for this study. According to Britannica, (1995-920) reference book, people were naturally introduced to an anarchic state of nature in prehistoric times as suggested by the theory. Depending on the specific version, this state was either content or troubled. People then, by using common sense, framed society (government) by way of a contract between themselves. Comparative ideas, however, may be traced back to the Greek critic and social contract scholars, who had their most prominent centuries in the seventeenth and eighteenth centuries and are associated with many different names (Thomas Hobbes, 1851). From 1960: John Locke. (J. J. Rousseau, 1762). This has to do with taxes since people are more willing to pay them when the government assures them that they will be able to afford enough social amenities. For instance, the availability of energy, decent roads and street networks, educational institutions, employment prospects, healthcare facilities, and security, among other things. Despite the heavy financial burdens they face, taxpayers typically become dissatisfied when the government fails to extend these civilities. As a result, the social contact theory supports the profit standards of taxation, which state that each taxpayer should bear some of the financial burden of taxes in relation to the benefit that he or she receives from tax administrations or public services. In keeping with the way everyone's rights are laid out, his idea presupposed that there would be consideration between the people and the government. When citizens comply with their obligations and tax administrators are aware of their duties, tax income rises.

2.3. Empirical review on the past literature

The majority of studies reveal a favourable association between tax administration and tax revenue production within an economy. Few studies have been done on tax administration in relation to tax revenue generation of different nations, this means any slight changes in tax administration shows the same changes in revenue generated as cited by; Efunboade, (2014); Abata, (2014); Chatama, (2013); Kwame, Tchao and Poku (2013); Okoye and Ezejiofor, (2014); Isaac, (2015). However, studies by Nawaz (2010); Chandia et al. (2014); Madugba (2015; Wausi (2015) show a negative relationship to revenue generation, this means any change in tax administration shows no relationship with revenue generated. Similarly, Mehrara (2016) in Iran on tax revenue and tax evasion established a U shape relationship.

The lack of performance of produced money was attributed to the people's indifference to paying taxes in this nation as well as administrative shortcomings (Spinnewijn & Waseem, 2015). It goes without saying that taxes are the main way the government makes money. South Sudan levies a variety of taxes. They consist of excise taxes, corporation taxes, sales taxes, and others.

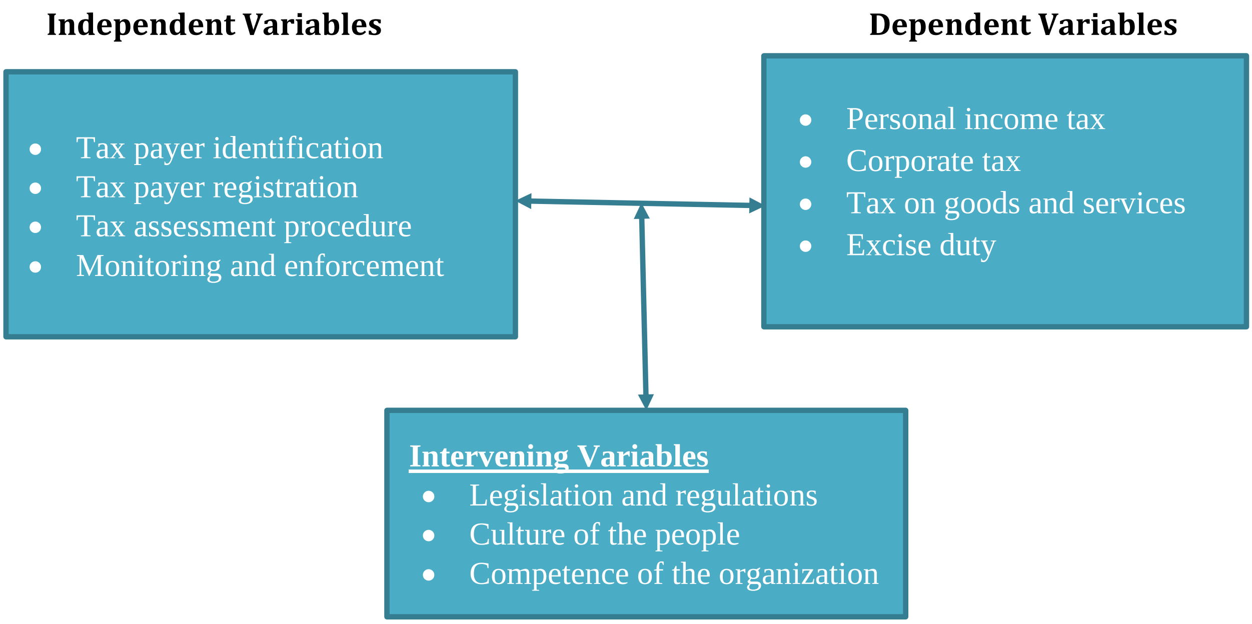
Ewujowo (1996: 68) asserts that money from the personal income tax originates from establishments connected to the government and its workers. Ironically, only the public sector, formally organised commercial sector, and government ministries and agencies are subject to this nation's progressive tax system and timely and effective revenue collection. It becomes difficult to assess and collect direct tax from the self-employed people who make up the rich people in the country.

Since direct tax collection is unprogressive and ineffective, Nnewi (1986: 108) claims that the wealthy and powerful members of society pay less. Real tax receipts often decline in an inflationary environment. Ewujowo (1987: 62) attributed the low tax revenue from the private sector to the tax administrator's inability to control and protect official documents, which led to a high rate of corruption among tax payers and officials, resulting in fake tax clearance certificates, and lack of encouragement in the new areas of tax through research, which has been responsible for the inactivity of the entire taxation system in developing countries with specific references to South Sudan. Additionally, it was shown that a lack of coordination between federal and state tax officials facilitates tax evasion, impedes growth, and reduces tax income (Twijnstra et al. 2014).

Olaruko (1988) emphasised that without an appropriate labour force, no tax system, whether it be for income or property, can ever prosper. It appears that our tax system has several major flaws. In his essay on the tax system, Bayo Lawal (1985) said that our tax system is wholly flawed and that it is too inflexible to be utilised as a tool for fiscal policy. It went on to say that the tax structure did not promote business expansion or economic expansion. According to Oche (1987), who made a contribution, South Sudan's introduction of taxes goes back to the early 19th century.. In the 1920s, he kept in imposing taxes no matter how or under what name, even if local residents occasionally engaged in violent resistance. Due to a lack of tax experience, the central government hired foreign experts to manage, collect, and adopt a single tax account. As a result, they have been using unlawful tactics to extort money from tax payers by collecting their taxes; occasionally, these funds are not receipted, which is against the principles of taxation. Good tax systems minimize tax evasion by identifying, registering, assessing, and monitoring tax processes, making tax administration crucial for non-oil revenue gathering, reducing administrative costs and evasion.

2.4. The conceptual framework models

The conceptual framework model encapsulated the relationship between dependent and independent variables in the investigation. Taxpayer identity, registration, the tax assessment procedure, monitoring, and enforcement are all independent factors in the study. Personal income tax, corporate tax, sales tax, and excise tax are the study's dependent variables. Laws and regulations, employee culture, and organizational competence are examples of intervening variables.



Source: Research's drawing, (2023)

Figure 2.1: showing the impact of independent variables (tax administration) on dependent variables (revenue generation) and intervening variables as described below:

Tax payers' identification: Identifying all companies that are legitimately formed under South Sudanese legislation is known as tax identification. The next step is either voluntary or required registration for the selected taxpayers. Any tax administration procedure begins with tax identification, when the recognized tax payer is added to the tax registry. As a result, tax administrators conduct a variety of activities, including tax identification. The rate of collection rises as tax administrators find and register more taxpayers, and vice versa.

Tax payer registration: When many tax payers are registered by tax authority and determine the appropriate number of tax payers in the country. This registration determines amount of tax base on personal's income. Corporate tax, on goods and services and on imported goods (Exercise duty). Which may either increase or decrease revenue generation and the reverse is the same.

Tax assessment procedure: A taxpayers' assessment procedure is used by tax authority to determine the number of tax payers in the country. The NRA used its mandate as the sole administrator on non-oil revenue such as taxes to establish the appropriate tax payers. The Division of taxation assess all sources of taxes if sources are established on personal's income, corporate tax, on goods and services and on imported goods, may either increase revenue generation and vice versa.

Monitoring and enforcement: Monitoring and enforcement are used by tax authority to monitor tax compliance and enforce law accordingly in the country. The NRA used its mandate as the sole authority on non-oil revenue such as taxes and draft appropriate punishment to delay in payment of taxes. The division of taxation monitor and enforce laws on personal's income, corporate tax, on goods and services and on imported goods. Which increase revenue generation and vice versa.

The impact of intervening variables on tax administration and revenue generation was described below;

Legislation and regulation: The government policy towards revenue generation. If the policy of the government is to increase revenue collection in the country and equipping tax authority with necessary tools to conduct tax collection processes (identifying, registering, assessing and monitoring of the tax compliance) and putting emphasizes on tax sources appropriately i.e. Personal's income, corporate tax, tax on goods and services and on imported goods (Excise duty) may lead to increase in revenue generation. Unlike in a country where the policy to the government is not clear.

Culture of the people: The culture of people in habited a particular country may either increase or decrease the revenue generation. For example, if the country is inhabited by pastoralists who move from place to another may be difficulty for tax administrators to identify, assess, register and monitor their activities hence, reduce revenue generation. Unlike in a country inhabited by famers who are settled in their farms make it easy to tax administrator to identify, assesses, register and monitor therefore, increase in revenue collection

3. Methodology

Research Design: This study employed a descriptive research design with a qualitative approach. This method was chosen to enable an in-depth exploration of the topic in line with the study's objectives.

Population and Sample: The population of this study consisted of employees working at the Ministry of Finance and Planning and the National Revenue Authority in South Sudan. The target group included 30 respondents, with a final sample size of 28 individuals who participated in both the questionnaire and interview phases.

Data Collection: Data for this research was collected through both primary and secondary sources. Primary data was obtained from the selected respondents through the distribution of questionnaires and conducting interviews. These methods were chosen because the respondents possessed direct knowledge of the subject matter. Secondary data was gathered from various sources such as annual reports, online journals, magazines, newspapers, and books related to taxation and revenue generation.

Geographic Scope: To maintain focus and relevance, the geographic scope of the study was limited to two key national institutions, namely the Ministry of Finance and Planning and the National Revenue Authority, both located in the National Capital, Juba.

Time Frame: The study spanned a five-year period from 2016 to 2021. This timeframe was selected to ensure that the research captured relevant and up-to-date information without delving too far into the past.

Research Approach: Descriptive research was utilized to establish the distribution of variables within the population and gather primary data. This approach was chosen for its simplicity and the ability to describe statements related to variables that may not be easily quantifiable.

Sampling Strategy: The 30 participants in the target population were divided into two groups, with 20 respondents from the National Revenue Authority and 10 from the Ministry of Finance

and Planning. Purposive sampling was employed to select the sample size of 28 respondents, ensuring representation from both institutions.
Data Collection Methods: Data collection methods included the distribution of questionnaires and conducting interviews. These methods were chosen to obtain comprehensive insights from individuals with direct knowledge of the study's subject matter.
Data Sources: In addition to primary data from the field, secondary data sources such as the internet, journal publications, annual reports, books, magazines, and newspapers were consulted to supplement and validate the research findings.

In summary, this research employed a descriptive and qualitative approach to investigate the impact of tax administration on revenue generation in South Sudan, with a specific focus on the National Revenue Authority and the Ministry of Finance and Planning. The chosen methodology allowed for a comprehensive analysis of the factors influencing revenue generation, which will contribute to a better understanding of the challenges and potential solutions in South Sudan's tax administration system.

4. Description of data analysis and findings

The small tax base, the misappropriation of receipts, the exemption as the cause of low revenue, government policy as the cause of low revenue generation, the culture of the people who live in the country, the lack of open recruitment, the lack of manpower in revenue generation, the use of lobbying as the primary method of recruitment and deployment for staffing in the Ministry of Finance and Planning and the Revenue Authority, Lack of tax administrator training is a crucial factor in the low revenue production, Political influence affects tax legislation by using politicians rather than technocrats to generate income, tax officials are unqualified for the position, Low revenue is caused by tax collectors' ignorance of their obligations and rights. Due to a lack of law enforcement, tax administration is to blame for the management of revenue generating. Ineffectiveness and efficiency are hampered by the tax administrators' low motivation, which leads to subpar performance. Tax administrators are entirely responsible for enforcing the regulations governing revenue generation, which when disregarded results in low revenue collection and findings regarding the factors in question. The responders provided excellent feedback and provided complete answers to the questionnaires.

4.1. The narrow tax base is the cause of low revenue generation

According to the survey conducted by the National Revenue Authority and Ministry of Finance, there were a variety of responses regarding the narrow tax base as the true cause of low revenue generation. Of the 17 respondents (or 61%) who responded, 17 (or 61%) strongly agreed and recognized the narrow tax base as the true cause of low revenue generation. In response to the respondents' questions, it was suggested that a common device be used to enact widespread withholding, extending beyond traditional items like wages, interest, and dividends to include professional fees, rents, and rates, as well as, in some cases, practically all business transactions. The respondents mentioned a few nations, including Kenya, Uganda, and Tanzania, that had implemented reverse withholding, in which buyers (government entities or major businesses) withhold tax from sellers (small businesses). In the nations mentioned above, the withholding was an effective treatment. The tax administration must be able to confirm that the sums that taxpayers can use as a credit against their liabilities have actually been withheld in order to manage withholding and guarantee that the Treasury receives the amounts withdrawn. While 10 (37%) respondents disagreed, claiming that political unpredictability and insecurity have prevented many companies from growing since 2013, they did so out of a fear of putting their capital investments at risk. They backed up their claim by claiming that simply raising withholding won't improve compliance unless the administrator is able to control both withholding holders and taxpayers who must be withheld. Political instability and insecurity were blamed for low revenue creation, and only one respondent (4%) indicated neutrality.

4.2 The culture of the people in habited the country was the cause of low revenue

In answering this question, there were many responses on the culture of the people in habited the country as responsible for low revenue generation; 21 (74%) respondents agreed and recognized culture of the people that in habited the country might be responsible of low revenue generation. Because in the country in habited by pastoralists communities is hard dues to theirs movement from season to season looking for pasture hence, made it difficult for the tax administrators to tracked them as such low revenue generation while, 7 (26%) respondents disagreed on the basis that there were other factors responsible apart from culture of the people in habited the country may be responsible; they stressed natural disasters like current flooding which had displace tax payers in the areas along the Nile (Equatoria, Upper Nile and Bahr El Ghazal regions) in country was also responsible for low revenues generations.

4.3 The shortage of manpower in revenue generation is the cause of low revenue

There were dissimilar responses on the shortage of manpower in revenue generation unit has been responsible for low revenue generation; 17 (62%) respondents agreed and acknowledged the shortage of manpower because, increased staffing of a tax administration agency improves revenue performance up to a threshold of a certain percent of the labor force. The staff complement of many low developing tax administrations like the South Sudan are below this level. The number of active taxpayers (in relation to the labor force) matters for tax collection and, 11 (38%) respondents disagreed that incompetency, lack of motivation and improvement in technology on tax officers might be responsible for low revenue generation.

4.4 Lack of awareness for tax payers on the right and obligation

In answering of this question, Lack of the awareness was cited as the cause of low revenue generation; 22 (79%) respondents agreed and recognized the lack of the awareness as the cause of low revenue generation, there was a need to highlights tax payers about the role of tax revenues in the economy of the developing country like South Sudan and, 6 (21%) respondents disagreed on the basis that apart from lack of the awareness; they stressed ignorance and lack of commitment, culture of the tax payers led reduction in revenues generations.

4.5 Tax administration is responsible for ineffectiveness and inefficiencies

There were a variety of replies to the question of whether tax administration was to blame for the inefficiency in revenue production and management caused by law enforcement in the guided interview performed by the National Revenue Authority and Ministry of Finance and Planning. In the interview, 7 (24%) respondents agreed and acknowledged the ineffectiveness and inefficiencies on revenue generation and management due to a lack of law enforcement, which has been accountable for low revenue because tax administration tasks like tax payer assessments, registration of tax payers, monitoring, and enforcement of penalties on tax payers are not taken into consideration. However, 18 (66%) respondents disagreed on the basis that it was possibly at fault. Tax administration is actually tax policy in many ways. Tax management has several facets beyond just maximising income for a given administrative expense. Revenue results might not always be the best foundation for judging administrative success. Equally (or more) important than how much money is raised is how it is raised, that is, how it affects fairness, the political future of the government, and the degree of economic wellbeing. It is by no means straightforward to evaluate the relationship between administrative effort and income result. It is impossible to evaluate the efficacy or efficiency of tax administration without taking into consideration both the complexity of the tax system and how stable it is over time. Even in the most industrialised nations, where the political and economic climate is uncertain and tax laws are changed annually or even more often, complexity and its effects on tax administration have long been a source of worry. Since both the stability and complexity of the tax structure must be taken into account when evaluating the effectiveness of the tax system, 3 (10%) respondents said that they had no opinion.

4.6 The miss appropriation of receipts led to lack of trust

According to interviews conducted by the National Revenue Authority and the Ministry of Finance and Planning, the following responses regarding how misappropriation of receipts (revenues) contributed to low compliance and low revenue generation were obtained. 22 (80%) respondents agreed and acknowledged this. The responses emphasised that the main duty of tax administration is to maintain the integrity of the tax administration. No government can reasonably expect its citizens to accept a tax system that they find unjust or when they are not satisfied that any of the funds raised are used for worthwhile purposes. But arbitrary and dishonest managers have the power to corrupt even reasonable taxation and sound spending practises. According to the responses, it took developed nations centuries to create and put into place good tax administration practises to counteract the clear incentives for dishonest tax authorities. Unfortunately, emerging and transitional nations like South Sudan do not have the luxury of centuries to solve such issues. Instead, they must currently maintain considerably larger administrative institutions on similarly unstable budgetary foundations. If they want to survive, they must act right away.

According to their perspective, in order to facilitate compliance, taxpayer services must be improved by giving clear instructions on what they should expect from returns, understandable forms, and information necessary. Management information systems must also cover both the involvement of third-party agents like banks in the tax system and the ultimate taxpayers, as well as appropriate and prompt procedures to identify non-filers and follow up on late payments. A thoughtful combination of both of these strategies, as well as additional steps to discourage non-compliance, such creating a plausible risk of discovery and properly enforcing sanctions, is required to increase compliance. While 5 (16%) respondents disagreed, arguing that the receipts (revenues) had not been misappropriated, they emphasised inefficiencies in tax policy or legislation. The government offered a wide range of tax breaks, exemptions, and non-incorporations, including those for business and individual income tax, property tax, customs charges, and VAT. In addition, a number of tax laws and regulations lead to investment distortions in a number of industries, including the banking and financial industry. Excise tax revenues have also been impacted by excise tax administration and structure, particularly in cases when alcohol and tobacco items are passed by the Customs director office. As a result, the amount of excise tax collected has not increased in step with the rise in the use of these items, and 1 respondent (3%) expressed neutrality.

4.7 The deployment of staff without qualification led to low revenue generation

In Answering this question, there were diverse responses on the deployment of staff without qualification as the cause of low revenue generation; 18 (65%) respondents agreed and accepted the deployment of staff without qualification is the cause of low revenue generation, because they lack necessary skills and knowledge on how to generates and spend revenues, while 9 (31%) respondents disagreed on the basis that there were other factors were responsible apart from deployment of staff without qualification; they stressed lack of incentives, which is an engine that make employees to work up to their potential or pass the hours given hence low revenue generation and 1 (4%) was undecided on the issues related to skills and knowledge on revenue generation and spending units

4.8 The recruitments are not openly advertised hence incompetence officers recruited
There were varied answers; 15 (53%) respondents agreed and acknowledged the recruitments as the cause of low revenue generation because, the system of recruitment ended up with the recruitment of incompetence officials either in collection or spending units where their capacities are in questions, hence low revenue generation, while 10 (36%) respondents disagreed on the basis that there were other reasons responsible apart from recruitments, they stressed advertisement cost, nepotism, tribalism and unprofessionalism which could not be practice in an open advertisement that might contributes to low revenues generations and, 3 (11%) respondents were undecided.

4.9 Lobbying as the means of recruitments and deployment for staffing
In this question, there were diverse responses on the lobbying as the cause of low revenue generation; 19 (67%) respondents agreed and recognized lobbying is the cause of low revenue generation, because lobbying bring non scrutinized and unqualified officers to the system of revenue generation and spending units who are unable to do the task effectively due to incompetence while, 6 (23%) respondents disagreed on the basis that, there were other factors responsible apart from Lobbying base; they stressed economic hardship going on in the country which pave ways for bribery hence made it hard to collect sizable revenues and, 3 (10%) respondents were neutral.

4.10 Lack of training of tax administrators is major reason behind low revenue
In regard to this question, there were varied responses on the lack of training of tax administrators as the cause of low revenue generation; 17 (64%) respondents agreed and acknowledged lack of training of tax administrators is the cause of low revenue generation, some of the tax administrators might be fresh graduate from schools hence necessary to orient them, while 10 (35%) respondents disagreed and stressed high costs for technical of the job in addition to assumptions in people's mind creating contention over the work hence reduced revenues collection and, 1 (4%) respondent was neutral.

4.11 Most of the tax officers are misfit for the job.
In the interviewed regarding this question, there were varied responses on the misfit for the job as the cause of low revenue generation; 21 (76%) respondents agreed and recognized the misfit for the job cause of low revenue generation because many of the revenue officers both in generation and spending units lack enough experience, different careers in to business and management courses and language as the bearer to address issue pertaining revenues generation and spending, while 5 (17%) respondents disagreed on the basis that there were other factors responsible apart from misfit for the job; they stressed inability and lack of programs set up to be followed in the administrations, hence low revenues generation and, 2 (7%) respondents were neutral.

4.12 The exemption is responsible for low revenue generation
In addressing this research question on exemption, the following responses were registered; 25 (88%) respondents strongly agreed and acknowledged the fact that, the tax avoided taxes because their disposable income is seriously affected by taxation. High tax rate makes the tax payer feel he/she is cheated or working in vain. Due to the high tax rate, fewer people may choose to work. For instance, persuading people in the informal sector to pay taxes becomes

difficult because they spend a lot of money on their own electricity supply for their homes and enterprises. Avoidance and evasion are made more likely when those in the informal sector do not pay their fair share of taxes. This is because the small number of people fulfilling their civic duty feel demoralized when they learn that defaulters escape punishment. On the other hand, taxing is a very effective way to raise money, but taxation policies should always be made with the general welfare of the populace in mind. When that is done, South Sudan's economic goal of taxation will be accomplished, and 3 (12%) respondents disagree with the statement, pointing out that exemptions are good for those in authority, humanitarian organizations, and governmental institutions simply because of the nature of the services they provide to the communities, which may not have an impact on or may have a negative impact on revenue generation in the country.

4.13 The government policy being responsible for low revenue generation

In answering this question, there were varied responses on government policy being responsible for low revenue generation; 18 (64%) respondents agreed and recognized the government policy being responsible and the reason of low revenue generation. The lump-sum tax, which was a topic of lobbying expenses, is a crucial benchmark in economic theory. The closest analogous situation in real life involves NRA costs as well as additional resource costs brought on by taxpayer resistance and political instability. It is possible for intermediate inputs to continue to be taxed under a VAT in the context of tax evasion and invoice fraud (evasion reflects the National Revenue Authority's inadequate ability to execute the law). This prevents production efficiency from occurring. While 9 (33%) respondents disagreed, arguing that there were other factors at play in addition to government policy, they emphasised that the lack of commitment and capacity of tax administrators made it difficult for the law to be implemented, leading to low revenues realised. One respondent (3%) was neutral. The extent of input taxation is directly dependent on the effectiveness of invoice-matching by the NRA.

4.14 Political influence may interfere with tax laws which cause low revenue generation

There were varied responses on the Political influence as the cause of low revenue generation; 16 (58%) respondents agreed and recognized the Political influence is the cause of low revenue generation because, politicians are appointed without technical know-how and the capacity and they cited the case of deputy commissioners for NRA, while 9 (33%) respondents disagreed on the basis that there were other factors responsible apart from Political influence; they stressed job morality and greediness of politician that made it difficult to focus on generating revenues as mandated by laws and, 3 (9%) respondents were neutral.

4.15 The administrators are responsible for low revenue

In the guided interview conducted in the National Revenue Authority and Ministry of Finance and Planning, there were diverse responses on the administrators as responsible for low revenue because they accept bribes and kicks back from the tax collectors. In the interview; 8 (30%) respondents strongly agreed and recognized the bribes and kicks back from the tax collectors is the cause of low revenue generation because of economic hardship to support their families of the officers in either revenue and spending units hence, resorted to kick back and bribes for the welfare of their families at expense of the public has been responsible for low compliance hence low revenue generation, while 17 (60%) respondents disagreed on the basis that acceptance of bribes and kicks back by the administrators has been to the small scale which might have insignificant on revenue generation both on revenue and spending units but, put emphases on the condition of tax officials which must therefore be adequately compensated, so that they do not need to steal to live. They should be professionally trained, promoted by merit, and judged by their adherence to the strictest standards of legality and morality. Payments should be routed through banks rather than the tax administration in order to avoid temptation. There should be very little direct interaction between officials and taxpayers, and much less leeway in how they choose to treat them. It is necessary to observe how people act during these meetings in some way. These words are, of course, in some ways all cliches, but they are cliches because they are true and because, in far too many developing and transitional countries, they are more often violated than upheld.

4.16 The poor motivation of tax administrators interferes with infectiveness

In the guided interview conducted in the National Revenue Authority and Ministry of Finance and Planning, there were varied answers on Poor motivation as being responsible for infectiveness and efficiency on collection and management of revenues generation units due to economic hardship the country is going through. In the interview; 20 (73%) respondents strongly agreed and accepted the poor motivation interfere with effectiveness and efficient. This implies efficiency While efficient tax administration demands that this duty be carried out at the lowest possible cost to the community, tax administration entails creating an atmosphere in which residents are encouraged to voluntarily comply with tax rules. Anywhere this is not an easy task. In South Sudan, where there are sizable informal sectors, low levels of literacy and public morals, a bad pay structure for public employees, inadequate communications, broken legal systems, and entrenched interests opposed to radical reform, the job is exceptionally challenging. Despite these disadvantages, recent experience from a number of nations demonstrates that significant change is possible with focused work and a well-thought-out plan. What a tax administration can do, however, and how it can best be reformed depends largely upon the environment in which it operates while, 7 (20%) respondents disagreed on the basis that it was perhaps shocking intricacy which employee's turnover, level of engagement, poor communications and diminished productivity of tax officials were responsible for the unfolded economic situation rather than lack of motivation and 1 (3%) respondent was neutral.

4.17. The enforcement of laws governing revenue generation is the role of tax administrators

In the guided interview conducted in the National Revenue Authority and Ministry of Finance and Planning, there were diverse responses on tax administration is responsible for infectiveness on management of revenue generation due low level of law enforcement. In the interview; 7 (25%) respondents agreed and recognized enforcement of laws governing revenue generation is solely responsibility of tax administrators which when ignore lead to low revenue generation, the respondent blame lack of accountability as per laws governing revenues was responsible because of relax laws not only in revenues but the whole constitution is not functional while, 18 (65%) respondents disagreed on the basis that it was perhaps liable for legal rules that governed central government and local governments in calculating ratios owe at each level of the government in the revenue generation because, there were rivalries over collection on which level to administer collection revenues, while 3 (10%) respondents were neutral.

4.18 The tax administration and revenue generation

In the guided interview conducted in the National Revenue Authority and Ministry of Finance and Planning, there were diverse responses on relationship between tax administration and revenue generation. In the interview; 18 (63%) respondents agreed that, there is strong relationship between tax administration and revenue generation because high performances on revenue generations are counted on good tax administration system established while 10

(37%) respondents' emphasis chances which arose which might lead to high revenues such as favorable term of trade, tax payers' loyalty and economic growth at a given period of time.

4.19 The impact of Single account for revenue collection

In answering this question, 12 (42%) respondents agreed and stated that, the introduction of single bank account by NRA and MF&P has reduced the level of revenue exploitation by thirst politicians who lobby for position in order to enrich themselves, while 16 (68%) respondent disagreed and emphasis other options which might increase tax revenues claiming that, bobile and internet penetration are frequently comparatively high in many fast expanding economies. Utilising electronic channels like internet portals, mobile payment alternatives, and ATMs as a potent tool for enhancing service levels, tax administrations can take advantage of this infrastructure. The administration can enhance the level of voluntary payments while exuding a strong sense of its public purpose by using these channels for straightforward taxpayer activities, such tax declarations and payments. Such strategies remove a barrier to compliance while also assisting in shortening lines at tax offices. Additionally, they make it possible for the databases to be of much higher quality, which, in the medium term, lays the groundwork for audit and collection procedures that are more successful.

4.20 In the opinion of the respondents, on ways to increase tax revenue

Respondents recommended that tax authorities conduct a top-down analysis of each tax type at different sectors in order to determine whether or not there are opportunities for swiftly closing sector-specific tax loopholes. This analysis should be done in conjunction with input from senior tax officials in the NRA. If there are any large differences between the anticipated and actual tax rates, the analysis should show these. Using this method, South Sudan as a nation should identify significant economic sectors that had been paying effective tax rates that ranged from a quarter to a sixth of the nominal corporate income-tax rate due to the use of tax exemptions and other loopholes. It was conceivable to bring these industries closer to the average effective tax rate with just modest legislative modifications and while still keeping the tax rates in the two sectors lower than in neighboring nations. The country's overall corporate income tax revenue could rise by more than 10% as a result of this intervention in the first fiscal year. Because of this, the majority of respondents said that exemptions were a form of tax evasion and should be made illegal. They placed a strong emphasis on the use of technology in commerce. Mobile and internet penetration had been implemented in several economies. by providing electronic infrastructures including web portals, ATMs, and mobile payment systems like Mgurush and Nile Pay as effective tools for enhancing service. The government can enhance the level of voluntary payments while exuding a strong sense of its public purpose by using these channels for straightforward taxpayer interactions, such tax statements and expenditures. By removing a barrier to compliance, such strategies not only assist shorten lines at tax offices but also lay the groundwork for more efficient audit and collection procedures in revenue generation and spending divisions.

5. Findings of the study

This part of the research findings was driven from the surveyed questionnaire. Findings were a result of the research questions set to guide the study and met the main objective of the study which is to examine the effect of tax administration on revenue generation.

Question one; on the narrow tax base

In the answering this question on narrow tax based, 17 (61%) of respondents strongly acknowledged and accepted that, the narrow tax based is the real cause of low revenue generation in this country, they respondents also emphasized inclusion of property tax, and value added in order to broaden it. Research question number 2 to 20, Administrative barricades in National Revenue Authority and Ministry of Finance and Planning

This section of findings examining whether there are any administrative setbacks in National Revenue Authority and Ministry of Finance and Planning which led to low revenue generation. The followings were administration holdups which were the manpower, taxpayer awareness, inefficiency and ineffectiveness, tax exemption, and receipts misappropriation.

Adequacy of manpower

Respondents were asked to respond on the adequacy of manpower of National Revenue Authority and Ministry of Finance and Planning in its role of collecting revenue. These conclusions are as follows: The National Revenue Authority and the Ministry of Finance and Planning, according to almost 17 (62%) respondents, still need to enlarge their staff in order to handle the new issues. This result is consistent with Awura's (2008) assessment that one of the administrative difficulties facing revenue bodies is a manpower shortage. The insufficient staffing levels were also mentioned by Odusola (2006) as a problem impacting revenue creation.

Taxpayer's awareness and registration

The National Revenue Authority and Ministry of Finance and Planning surveyed respondents to learn more about their perceptions of taxpayer awareness. The responses listed below were gathered. Due to the fact that the majority of taxpaying citizens reside in rural areas, 22 (79%) respondents expressed inadequate knowledge and registration. There are still a significant number of unregistered enterprises in the municipality that might be eligible for registration. This category of companies is not contacted, and if they are, they are not properly informed of the advantages of registering. These advantages could include being able to claim the tax they spent on their purchases, having the ability to trade, being in a position to win contracts from major businesses, and many more. All respondent groups consequently concurred that merchants continue to have an incorrect understanding of tax revenue and that significant effort needs to be made to rectify this issue. The results concur with the subsequent findings as well. Education is a key component of tax payer sensitization since it helps to mould attitudes (Lubega, 2000). According to Bird (1989), taxpayer education is important to persuade taxpayers that paying taxes is the cost of living in a civilised society, that they do so, and that the tax system is fair. These are included in the variables influencing revenue generation. One of the crucial components of tax administration is taxpayer identification. Surrey (1974) asserts that creating lists or registers and ensuring that taxpayers are on the tax rolls are the first steps in the administration of income taxes. The number of taxpayers who might otherwise try to avoid taxes falls as more of them are found and registered. The authorities might not achieve their targeted revenue as a result of the delay in updating registries. Bird (1989) highlighted that the registration of taxpayers led to an increase in the amount of money collected in Bolivia. The database of taxpayer information, which is thought to be inadequate and ineffective (Tanzi and Zed, 2000), also needs to be updated.

National Revenue Authority and Ministry of Finance and Planning staff's efficiency and effectiveness

Respondents were asked to provide their opinions on the efficiency and effectiveness of the National Revenue Authority and Ministry of Finance and Planning staff in order to determine the technical proficiency of those teams. The National Revenue Authority and Ministry of Finance and Planning staff are not efficient and effective, according to almost 26 (92%) respondents. Some responses highlighted that the National Revenue Authority and Ministry of Finance and Planning staff's lack of efficiency and effectiveness has gotten worse day by day as a result of the inadequate training that was provided to them. However, the existing hiring practises of NRA & MF&P prioritised hiring highly qualified employees, i.e., those with bachelor's and master's degrees. They think that by doing this, the majority of their workers will be efficient and effective in the long run, which does not fit the circumstances at hand. This result is consistent with Leuven's (2010) findings that the application of skills, abilities, and qualities by an employee while carrying out his or her duties, which are discernible through behaviours or actions, significantly contributes to the achievement of an aim.

Misappropriation of receipts

The following findings were obtained while determining whether acts of corruption and embezzlement occur throughout the tax revenue collection processes: 22 (80%) respondents claimed that corruption and embezzlement are causes of South Sudan's subpar tax revenue collection performance. They went on to state that these wrongdoings are primarily carried out by National Revenue Authority and Ministry of Finance and Planning personnel working together with tax payers. Through these actions, a significant amount of revenue is lost. Most poor nations' tax systems—50 of them, including South Sudan—are characterised by pervasive corruption and tax evasion, with the impact of lost income on the funding of public services being of particular concern. Tanzi (2000).

The exemption is responsible for low revenue generation

In addressing this research question on exemption, the following responses were registered; 25 (88%) respondents strongly agreed and acknowledged the fact that, the avoided taxes because it affect their income hence living them in poverty. The failure of others in the companies not to pay tax equally encourages avoidance and evasion especially the companies of those affiliated to the politicians. This in with Lin and Yang (2001) extend the portfolio choice model in the presence of tax evasion from inactive to an energetic setting and recommended that total yield growth is raised about the statutory tax rate which should not be compromised.

The poor motivation of tax administrators interferes with infectiveness

Twenty (73%) of the respondents strongly agreed and supported the statement that insufficient motivation interferes with productivity and efficiency. Despite these disadvantages, recent experience from a number of nations demonstrates that significant change is possible with focused work and a well-thought-out plan. However, what a tax administration can do and how it might be successfully modified depend mainly on the workplace culture. Work incentives, pay, and job security are included.

The culture of the people in habited the country was the cause of low revenue

In answering this question, 21 (74%) respondents acknowledged culture of the people that in habited South Sudan was responsible of low revenue generation. Because the country in habited by pastoralists communities than farmers who move from season to season looking for pasture hence, made it difficult for the tax administrators to followed them hence, low revenue generation.

Frequency of audit on Tax payments

The audit may have some effects on how much money is made. One-year audits, according to 14 (51%) respondents, do not adequately examine the frequent fraud and misappropriation that took place throughout the financial year. The respondents contend that in order to lessen the likelihood that tax evasion may occur, the frequency of audits of taxpayers should be more than one per year. This result is consistent with Joshua Aizenman and Yothin's (2005) discovery that the likelihood of an audit and the penalty for underpaying impact how well taxes are collected. For instance, numerous studies have repeatedly demonstrated that the likelihood of an audit and the associated penalty both have a favourable impact on tax compliance (see, e.g., Beck, Jon, & Jung, 1991).

Single account formed by National Revenue Authority and Ministry of Finance and Planning made improvement in revenue generation

In regard to this question, 16 (68%) respondents disagreed and put emphasis internet portals, mobile payment options, and ATMs as an influential lever for improving service levels. With the provision of Internet service, they respondents stressed the level of voluntary payments while conveying a strong sense of its public purpose. Therefore, single account has insignificant impact on revenue generation in this country

Conclusion

The current research sheds light on the critical challenges faced by South Sudan's tax administration in its quest to enhance income generation for the nation. The findings underscore the urgent need for reforms and strategic interventions to address the identified issues. The inefficiency and ineffectiveness of the National Revenue Authority and Ministry of Finance and Planning staff pose a significant barrier to effective tax collection. To remedy this, it is imperative that these institutions recruit highly qualified and motivated individuals to fill vacant positions. Furthermore, investing in comprehensive training programs, coupled with ongoing performance evaluations and audits, can substantially enhance the efficiency and effectiveness of tax collectors and taxpayers alike. A limited tax base is another substantial impediment to income generation. To mitigate this challenge, South Sudan should consider diversifying its tax revenue streams by introducing additional taxes, such as VAT, Capital Gain revenue, Super Profit Tax, and Sumptuary Taxes. This diversification would not only broaden the nation's revenue base but also reduce its dependency on a single source of income, making the tax system more resilient. Labor issues, including the need for better compensation and working conditions, should be a priority for the National Revenue Authority and Ministry of Finance and Planning. Attracting and retaining top talent is essential for achieving long-term success in tax administration. Moreover, enhancing taxpayer awareness and education programs can foster a culture of compliance, making it easier to collect revenue. Taxpayers who understand their obligations are more likely to meet them voluntarily. In summary, the challenges identified in this study are interconnected and demand a holistic approach to reform South Sudan's tax administration. By addressing issues related to staff competence, tax base expansion, labor concerns, and taxpayer awareness, the nation can take significant strides towards improving income generation. It is crucial for policymakers and stakeholders to collaborate in implementing these recommendations to build a more effective and efficient tax administration system, ultimately contributing to South Sudan's economic development and fiscal stability.

Recommendations

Expanding the Tax Base: In order to expand the tax base and generate more revenue, additional taxes such the value added tax, capital gains tax, super profit tax, and sumptuary taxes were introduced. Change the local population's pastoralist culture. Creating policies to deter pastoralist groups from maintaining huge herds of cattle and to promote farming in order to induce pastoralist tribes to settle where the government can collect taxes from them.

Adequate manpower: In order to address the issue of manpower, the National Revenue Authority and the Ministry of Finance and Planning should take the following measures: They should hire enough people to be able to meet the challenges related to the quantity and quality of employees; they should continue staff trainings and workshops to equip them with new strategies for handling problems; and they should consider these measures when hiring new employees.. should consider the differences in age by the candidates, this is because for a number of years now National Revenue Authority and the Ministry of Finance and Planning, has been employing graduates and setting the period with which they should have completed their studies. As they all approach retirement age at the same time, candidates who competed in the same year are now likely to be the same age, which will present a significant challenge to the institution. To minimize the anticipated issue, National Revenue Authority and the Ministry of Finance and Planning might think about hiring employees of varied ages. Exercises to strengthen taxpayer awareness and identification should be undertaken as frequently as feasible to improve compliance and boost revenue generation. The following should be taken into account in order to address the issue of taxpayers' awareness and identification: there should be a cross-check with small and medium-sized businesses to make sure they are registered if they qualify for registration, and there should be a clear record of all businesses as to their nature and performances. Their ability to be easily traced for tax purposes will be facilitated by close monitoring of their operations and whereabouts. Proper record keeping is essential, particularly when it comes to the residence of mobile taxpayers. Since the National Revenue Authority and Ministry of Finance and Planning cannot reach all businesses, the taxpayer identification process of tax administration should be further decentralized to the local council level because these can quickly and effectively identify taxpayers in their areas of jurisdiction, especially in remote areas where businesses have started to grow.

Audit of a Regular Taxpayer: The audit of a regular taxpayer must take the following into account; prior to filing tax returns with the National Revenue Authority and the Ministry of Finance and Planning, proper assessment should be stressed. Knowing the collections from the particular firms would be made easier with this. In other words, whether in good and bad economic circumstances, a company should be examined from all angles. As opposed to the results, which are often only made once a year, the assessment should be made periodically. By doing so, it will be easier to prevent tax evasion, which will improve efficiency and the amount of money collected.

Laws of revenues be reviewed: Revisiting the revenue laws Due to the fact that exemptions are in conflict with the tax law's neutrality characteristic, consideration and reform of the tax code are necessary. The need to remain impartial significant sums are being lost because of exemptions, which also hurts the broad tax base characteristic. As a result, it should be evaluated. Maintaining such exclusions makes no sense at all for an impoverished government like South Sudan, whose budget has been mostly financed by loans and grants. The exceptions need to be reviewed.

Motivation of tax administrators: Tax administrators are motivated by policies that grant them rights and advantages in an effort to deter them from accepting bribes and kickbacks.

Strict guidelines for a single account: This account may only be strictly withdrawn from unless otherwise allowed. Despite the fact that it has no bearing on this study, this is done to prevent the theft of public funds in the account.

Areas for Further Research

Government policies and methods of generating revenue. (ii) The impact on performance of the National Revenue Authority, Ministry of Finance, and planning management methods (iii) How the National Revenue Authority, the Revenue Authority, and the Ministry of Finance and Planning use technology like integrated financial management information system (IFMIS) to generate money.

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