

Effectiveness of presumptive tax system in Zimbabwe: Case of ZIMRA Region one

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ABSTRACT

The research's main thrust was to evaluate the effectiveness of the presumptive tax system in Zimbabwe, case study –Zimra Region One. The research looked at the implementation of the tax head, setting of tax rates, collection of revenue and the views of various stakeholders. In this study 100 ZIMRA staff members, 180 informal traders and 20 local authority staff members formed the main research participants. It was established that the presumptive tax head has not been fully implemented and administered. This has seen it contributing 60% to the gross domestic product against a 3% contribution to revenue compared with other tax heads. The principal findings were that many players in the informal sector are oblivious of the existence and objective of the presumptive tax head. In addition, the absence of involvement of the concerned stakeholders in determining tax rates has resulted in spirited resistance. ZIMRA has its own shortcomings which include lack of follow ups and inadequate awareness campaigns. The study revealed that effective implementation and administration of the tax head has the potential of increasing the revenue base. This means there is room for improvement on implementation and administering of the presumptive tax.

Key words: Presumptive tax, Informal traders, Tax evasion, compliance

INTRODUCTION

Economies (both developing and developed) are always strategizing to enhance their revenue collections. Zimbabwe has taken a stride by introducing Presumptive tax in 2005, but was further enforced in 2011 to broaden the revenue base in view of the increasing informal business activities (Zimra, 2011). Selected sectors of the economy were targeted to ensure the participation of informal businesses. These include restaurants, bottle stores, cottage industries, hair saloons and commuter operators.

Most researches have focused on tax evasion and avoidance (Dalu et al, 2012; Slemrod & Yitzhaki, 2002; Fuest & Riedel, 2009; Cobham, 2005) when it comes to taxation. This study will focus specifically on the presumptive tax head and its effectiveness in widening the tax base. It will entail looking at the implementation of the system and its impact on the informal sector.

“Presumptive tax was introduced in order to capture informal businesses that have remained outside the tax net and also to lessen the burden on the formal sector” (Zimra, 2011). Despite measures instituted to capture the revenue inflows from the informal sector, which continues to account for a significant portion of economic activity, revenue contribution to the fiscus remains insignificant due to low compliance, as shown by 3% revenue contributions against a 60% contribution to Gross Domestic Product for 2010” (Institute of Certified Tax Accountants, 2011). The research sought to establish the effectiveness of Presumptive Tax system in widening the tax base.

ZIMRA acts as an agent of the state in assessing, collecting and enforcing the payment of all taxes, advises the Minister of Finance on matters relating to the raising and collection of revenue and perform any other function that maybe conferred or imposed on it in terms of this Act or any other enactment. *Rushwaya (2005)* reported that *Governor Murerwa* said the meeting of targets set by the Ministry Of Finance by ZIMRA depended on the effectiveness of the tax system in place and partially on the prevailing economic conditions. He added that implementation of Presumptive Tax would improve tax collections and relieve the unfair tax burden on individual taxpayers. *Elschner et al (2009)* cited that Presumptive Tax systems are found in most developing countries and make sense when the desired tax base is difficult to measure, verify, and monitor. As a substitute for the desired tax base, the presumed tax base is derived from items that can be monitored readily.

On the ground, the state has been losing revenue through tax evasion as revealed by the contrast in contribution to collections versus contribution to economic activities (*Institute of Certified Tax Accountants Zimbabwe, 2011*) (refer to table 1).

The contrast in contribution to revenue of Presumptive and other taxes suggests the existence of loopholes in the system. Since its introduction, the impact of this tax head on ZIMRA's operations and revenue collection is not yet significant yet 60% of the economy is informal as indicated above. This study sought to evaluate the

effectiveness of the presumptive tax system in widening the tax base.

The Zimbabwe Revenue Authority has the option to appoint the Local Authorities as agents for the collection and remittance of the presumptive tax from the following informal traders:- operators of transport, hairdressing saloons, restaurants, bottle stores and cottage industry.

Local Authorities wishing to act as agents for the collection of these presumptive taxes are required to make a written application to the Commissioner of tax. Conditions to be met before being appointed as an agent are that, the applicant should be compliant with PAYE and VAT statutory obligations. Successful applicants would collect and remit presumptive tax on behalf of the Zimra and retain a fee of not more than 10% of the collected presumptive taxes (Zimra 2011). It was also prudent to evaluate the effectiveness of third parties in assisting ZIMRA to collect tax on its behalf.

LITERATURE REVIEW

Introduction

The section looks at definitions of Presumptive Tax, its implementation and mechanics, appropriateness to the informal sector, compliance issues, impact on the informal sector and its effectiveness in widening the revenue base. The section also looks at past studies on the same subject and experiences of other countries.

Perspective of Presumptive Tax

- According to Alm, Martinez-Vazquez (2003), presumptive tax arises when “self assessments” (e.g. of sales or income) cannot be relied upon and, “administrative assessments” are imposed instead. The use of presumptive tax offers the possibility of reducing tax evasion at low cost and broadening the revenue base. Slemrod et al (1994) cite that presumptive tax is essential where the otherwise desirable tax base is difficult for the tax authorities to measure, verify and monitor. Ayyagari et al (2003) cited that an alternative approach to managing tax evasion is presumptive taxation, which differs from the formal tax system.

From the above, it can be deduced that presumptive tax is an assumed or tax liability ascertained through indirect factors. The basis for its calculation is different from that of formal tax heads.

Implementation and Mechanics of Presumptive Tax System

The methods that can be used to determine presumptive tax, as explained by Ayyagari et al (2005), can be classified into four categories:

- methods that estimate the taxpayer's income based on the nature of the business and information on sales, employees, assets and location;
- methods that impute a return on business assets;
- methods that take into account a gross receipts or turnover;
- methods that estimate the taxpayer's income on the basis of external indicators such as personal expenditure and or wealth.

There are two methods that have been implemented in developing countries namely the Israelian *tachshiv* and the French *forfait* (Bird and Wallace, 2004 and Thuronyi, 2005). The French *forfait* is a presumptive tax method applicable only to Small-to-Medium-Enterprises with a specified annual turnover (Thuronyi, 2004). The taxman uses such information as sales, purchases, inventories, number of employees in previous years. to come up with the presumed tax (Giampaolo and Santoro, 2007). In some cases taxpayers may prove a lower tax liability even after assessment by the taxman.

Bulutoglu (1995) mentioned four possible presumptive tax rates approaches to administrative assessment. One of them is that the amount assessed may be a simple lump-sum tax based on the average income of a particular trade or profession. It may be based on a more complex calculation using information on sales, employees, assets or location. This approach has been used in Zimbabwe since 2006 to tax taxicabs and omnibus operators; hairdressing salons ;informal traders; small-scale miners; cross-border traders; restaurants ;bottle stores and cottage industry operators (Zimra 2011).

The Commissioner General estimated an income of US\$9 000 per quarter for operators of restaurants, bottle stores and the cottage industries. The operational costs were estimated to be 60% with the 40% residue being profit. Computations were done and culminated in presumptive tax rate of \$300 per quarter (Zimra 2011). The system used in a country should presumably be related to its policy objective, for instance, to reduce tax evasion in general or to simplify the system for small taxpayers. The above findings show that the tax figures are formulated from some predefined indicators and not based on actual income earned by the taxpayer.

Appropriateness of presumptive tax to the Informal Sector

The Classical Approach to tax compliance by Allingham and Sandro(1972) is also known as the deterrence model. The theory views taxpayers as rational beings making economic decisions. Their choice to evade tax is rooted in expected gains or losses linked to that decision to evade or not evade the tax. The objective of evading tax is the maximization of utility via the decision to evade tax.

If the probability of getting caught is high and the corresponding penalties are high, a utility maximizing taxpayer will not evade tax.

Critics of the deterrence model on the other hand argue that taxpayers do not act as suggested in the Classical Approach model. Tanzi and Shome (1993) argue that even if the penalties were raised, taxpayers would not change their perception of their calculation of benefits and costs.

King and Shefrin (2002) noted that the Classical model does not take into account non pecuniary costs of evasion. These are loss or damaged reputation, self esteem and social status which may be compromised when one is caught after tax evasion. They also noted that the model ignores the effectiveness of tax audits. The model assumes that audits detect all undetected tax. Since the audit is sample based in nature, the classical approach model enables the tax authorities understand the behavior of the taxpayer in respect to presumptive test. Generally, penalties have been used to coerce taxpayers to comply with tax law.

The 'slippery slope' framework cited by Kirchler (2007), Kirchler, Hoelzl and Wahl (2008) suggests that the tax climate in a society may vary from polar extremes-it may be antagonistic or synergistic.

In an antagonistic environment, taxpayers and tax authorities work against each other. The prevailing attitude is that of the 'police and robbers'. This results in a high social distance between the taxpayer and the revenue authority.

In a synergistic environment, both the taxpayer and revenue authority work together. The authority enjoys the cooperation from the informal sector. Compliance would be through audits and punishments. The psychological approach would arise where the perceived competence in managing problems could motivate taxpayers to assist the authorities so that the taxpayers feel obliged to adhere to decisions, policies and rules.

Stern (1982) highlighted that presumptive tax is a pervasive element in the tax system of most developing countries. He added that for many small entrepreneurs in Africa most firms will choose to stay in the informal sector for as long as is possible. The perceived benefits outweigh the perceived costs. Stern further said, firms in developing countries in particular rarely see their tax contributions at work in the form of government services. If compliance costs, both financial and non-financial are aggregated into a firm's cost-benefit analysis of paying taxes, the disincentive to comply with tax requirements becomes even stronger.

On the government's side too, there is also a strong disincentive to collect taxes from small businesses. The cost of monitoring and collecting tax from small businesses usually outweighs the revenues generated by small businesses given that the revenue authority resources are usually scarce. This then indicates that the informal sector is reluctant to join the formal tax system. The state is inclined not to devote adequate resources to collect presumptive tax.

How to measure effectiveness of Presumptive Tax

According to **Bird and Wallace (2004)** the question is whether presumptive tax methods are effective first in bringing firms into the formal economy and then graduating into the normal tax system, without promoting firms to move from the normal tax regime into the special regime.

Araujo-Bonjean and Chambas, (2004) say objectives of presumptive tax should also provide for an effective taxation that will be lower than that based on the normal tax rules. This would discourage firms from ever moving into the normal tax regime and attract firms that were in the formal sector to move to the presumptive regime, resulting in loss of revenue to the Tax Authority.

Thuronyi (2004) argues that tax enforcement for Small- to- Medium Enterprises (SMEs) is always problematic, especially because many countries rely on special tax regimes that try to balance several conflicting objectives which are the reduction of compliance costs, the provision of incentives to operate in the formal economy, the reduction of tax evasion and the growth in tax revenues. In view of multiple conflicting objectives, fulfilling one or more of them may mean relegation of the others.

Challenges of Presumptive Tax

Kayaga (2007) says that the presumptive assessment methods are designed as administrative expedients, but they can also be used to promote efficiency and equity goals of compliance. Presumptive tax is not accurate and is a good way to tax the hard-to-tax groups. He added that most presumptive tax methods have two thresholds, an exit and entry. The exit threshold which is high undermines the regular tax system and invites too many participants into the special regime. The entry threshold that is too low may lead to imposing tax on persons who should not be in the direct tax system at all. A major weakness of special regimes is that they exclude a defined plan facilitating taxpayers to graduate into the normal tax system.

Burgess and Stern (1993) added that information on incomes, production, transactions, property records and inheritances is difficult to obtain in developing countries. According to Thuronyi (2004) some of the challenges of presumptive tax lie in setting up the procedure for estimating the relevant parameters to implement special tax regimes. In addition such special tax regimes cause administrative problems which may result in inconsistencies with sound tax administration. He added that the implications of special tax regimes for the Hard-To-Tax sector are more complex. The advantages are less clearer than many of those who advocate such approaches seem to

yield.

A good Hard-To-Tax solution must pay sufficient attention to the impact of such systems on economy efficiency, equity, general compliance, and tax administration. **Bird and Wallace (2004)** indicated that countries hardly set a limit on the number of years that firms should stay in the simplified regime. It is therefore, a challenge for firms to graduate to the normal tax system.

Tax Evasion

Studies have found that there is an inverse relationship between firm size and the propensity to evade presumptive tax (Cowell, 2003; Giampaolo, 2007). Several other researches have also found an inverse relationship between firm size and tax evasion (Sogei, 1999; Batra et al, 2003; Tedds, 2005). However, Rice (1992) found a positive correlation between size and tax evasion. Other researches have found high propensity of the self-employed to evade taxes (Bordignon and Zanardi, 1997; Tedds, 2005).

Literature review provided a framework for formulating questionnaires and interview guide. It paved the way to enable the discussion of the findings and ultimately the conclusion.

RESEARCH METHODOLOGY

The research was carried out based on the descriptive design which was appropriate in finding the problem under investigation. This enabled the researchers to obtain information which concluded in determining the effectiveness of the presumptive tax administration. To evaluate the effectiveness of presumptive taxes in Zimbabwe, data was obtained from selected participants from ZIMRA staff and informal traders. The selected were presumed to be the most knowledgeable participants since they are the major payers with regard to presumptive tax. The researcher distributed questionnaires and conducted interviews to achieve the research objectives.

There are several research methods, but a case study was employed for this research as it was deemed appropriate to achieve the intended goals within the time frame of the research. The research population was from region 1 (Kariba, Chinhoyi, Kurima House Station and Municipality of Kariba). The participants were a fair representation of the Zimbabwean populace. Purposive sampling technique was used to come up with a sample size of 300. With a population size of about 1300 (both ZIMRA staff and informal traders) the sample size would have been 297 using Krejcie & Morgan (1970). The research was conducted with 100 ZIMRA officers, 180 informal traders and 20 local authority staff members. Their responses were then used as the measure for effectiveness of presumptive tax.

DISCUSSION OF THE FINDINGS

Major findings of the research are discussed, recommendations to address the problems and finally a conclusion are given.

Smaller firms tend to evade tax more than larger firms on the basis of too many stakeholders involved. This however, can be debated as past experience has seen big corporates being dragged to court for tax evasion.

The researchers also acknowledged that contrary to perception, not all informal traders deliberately refuse to pay their taxes and other obligations. Most informal traders professed ignorance about the existence of presumptive tax head, and very few visit the ZIMRA website.

The government and Zimra should embark on a major public exercise to educate informal sector about presumptive tax. They should use the media which reaches out to the informal sector like the public broadcaster not tax workshops which mostly attract people who are already paying taxes.

Informal traders should be educated on why they should pay taxes like any other formally employed person. They do not feel they should pay tax for various reasons, however, education will ensure that, the impact of presumptive tax on the sector will not instill resistance. Informal sector has to be brought into the tax net.

Findings show that no system gives sufficient attention to the impact of Hard-to-tax systems on economic efficiency. Presumptive tax rates should be set in such a way that they encourage informal sector businesses to graduate after some time into formal sector whilst at the same time discouraging formal sector companies taking refuge in the informal sector.

Too high an exit threshold undermines the regular tax system and too low may not serve the intended goals. The research suggests that thresholds need to be revised to suit the ever-changing economic environment and continue to achieve the intended goals.

The majority of informal traders cried foul for not being consulted in the determination of tax rates. Municipalities and representative associations for various informal sectors in implementing and monitoring like the Home Industries Association, Cross Border Traders Association, Commuter Omnibus Association and any other associations for informal operators should be involved in the process. Consideration should also be given to the vicinity in which the business operates and the type of clientele, so that they avoid a situation where a hair salon in the central business district pays same amount as that in the outskirts of town.

ZIMRA should create a database for all informal traders and issue them with business partner numbers denoting the area one operates and the business activity for example, a Hair saloon in the central business district, downtown, high density areas or low density areas should have different presumptive tax rates in line with the revenue flows in that area. This information would help in audits and would minimize the degree of regressiveness of presumptive tax.

Findings show that some municipalities working as Zimra agents, though mandated to penalize informal traders who do not comply, do not do that. If non-compliance is considered in the issuing of licenses for these traders, many informal traders would fall into the tax bracket. Municipalities and Government should penalize informal traders to an extent of non-renewal of any licenses or permits to such presumptive tax defaulters. Some municipalities collecting presumptive tax as agents of Zimra do not remit all the revenues to Zimra when due, but divert them to their own use. These local authorities should desist from failing to remit their collections to Zimra so that the impact on revenue collections is measured. Their role needs to be redefined and emphasized that failure to remit their collections should be equated to delinquency and attract penalty on their part or even being deregistered as an agent.

The study also established that an audit department exclusively for presumptive tax was not in place resulting in many potential taxpayers escaping tax. Follow up on taxpayers will make the presumptive tax system effective. Substantial controls should be put in place so that every informal trader pays presumptive tax and those who do not pay are penalized just as defaulters for any other tax heads are penalized.

Findings revealed that the implementation of presumptive tax was not effective as many informal traders were still out of the tax bracket because of, among other reasons, ignorance of the tax head, lack of follow ups by ZIMRA, the regressive nature of the tax head and taxpayer's non-involvement in the determination of tax rates. VAT and customs duty have been the main contributors to total revenue, yet presumptive tax has a higher contribution to GDP. Zimra and Government should make sure that presumptive tax system is fully implemented so that the 60% contribution made to gross domestic product is matched with revenue collections surpassing the 3% contribution for 2010.

The study revealed that presumptive tax is the appropriate tax head to use in collecting tax from the informal sector. It was also discovered that the keeping of appropriate accounting records by informal traders is doubtful leaving more room for revenue leakages. Informal traders should be educated on the simple and cheap way to keep accounting records. Government has also been urged by respondents to make sure that their tax contributions are clearly seen to benefit the society so as to motivate taxpayers.

Tax courts, specializing in tax issues should be introduced in Zimbabwe to deal with defaulters in any sector so that the need for every citizen to play their part in contributing to the fiscus is over emphasized. This will only be fair to those complying right now and will reduce their tax burden in the long run.

CONCLUSION

The implementation of the presumptive tax head in Zimbabwe has not been effective. The researchers call upon all stakeholders to play their role to make the system effective. The Government is urged to consult the all stakeholders in setting the tax rates so as to ensure the main objective is achieved, i.e. come up with a regime that graduates the informal traders into the formal tax system without attracting the formal back into informal. Government should come up with a special regime which leaves the system as a one-way bridge. The research also recommends the need to segment the taxpayers according to business activity and area of operation so as to reduce the regressiveness of presumptive tax. The research also emphasized on the need to revise the presumptive tax thresholds. ZIMRA is also advised to engage in aggressive awareness campaigns to educate both potential and existing informal traders and to set up an audit department exclusively for presumptive tax. Appointed agencies are discouraged from taking advantage of the system for their own ends. The Government is also urged to use the revenue collected for the betterment of the society.

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Table 1 Tax heads Contribution to Revenue, Fiscal Year 2011

| TAXHEAD | % CONTRIBUTION | CONTRIBUTION TO GDP |
|---------------------------|----------------|---------------------|
| Value Added Tax (VAT) | 39 | 40 |
| Customs Duties (DUTY) | 26 | |
| Individuals (PAYE) | 15 | |
| Non-tax revenue | 6 | |
| Companies | 4 | |
| Presumptive & Other taxes | 3 | 60 |

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