

An Evaluation of Enforcement Measures on Taxpayer Compliance: A Case of the Zambia Revenue Authority

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Abstract

This study critically examines the impact of stringent enforcement measures on taxpayer compliance, focusing on the Zambia Revenue Authority (ZRA). It explores the specific enforcement strategies implemented by ZRA, evaluates their effectiveness, and assesses their broader implications on taxpayer behavior. Despite various enforcement efforts, such as increased audits and penalties, Zambia continues to experience low compliance rates, raising concerns about the efficacy of current strategies and their role in revenue mobilization for national development. Using a mixed-methods approach, the research combines qualitative data from semi-structured interviews with quantitative data collected through questionnaires, targeting a sample of 95 ZRA employees selected via random and purposive sampling. Secondary data from academic and official sources supplements the primary findings. The study employs both case study methodology and regression analysis to examine the relationship between enforcement actions and tax compliance. Findings reveal that while stringent enforcement positively influences compliance, its overall impact is limited by complex tax laws and insufficient taxpayer education. The study highlights the importance of simplifying tax procedures, increasing transparency, and enhancing public awareness to foster voluntary compliance. It also underscores the critical role of ZRA staff in applying tax laws fairly and consistently. The research recommends adopting more proactive and technology-driven enforcement strategies, including the use of Artificial Intelligence, coupled with robust cybersecurity measures. These advancements, alongside taxpayer education programs, can enhance ZRA's operational efficiency and contribute to sustainable revenue generation for Zambia's economic development.

Keywords: Enforcement, Compliance, Zambia Revenue Authority (ZRA), Taxpayer, Technology

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1. Introduction

Taxation is a compulsory financial mechanism used by governments to fund public services such as infrastructure, education, healthcare, and national defence. Beyond revenue generation, taxation serves as a tool for economic regulation and social equity through progressive tax policies and behavioural incentives. Tax systems differ across countries, shaped by diverse economic, political, and cultural factors, yet all aim to optimize revenue collection efficiently. In Zambia, the tax framework includes income tax, VAT, and customs duties, relying on both direct and indirect taxes. Effective administration is crucial for enhancing compliance, reducing evasion, and maintaining public trust, especially as tax systems evolve to address challenges like globalization and digitalization.

1.1 Background

Taxation remains a critical revenue source for governments, especially in developing nations like Zambia. Despite ongoing reforms by the Zambia Revenue Authority (ZRA) aimed at enhancing efficiency and closing revenue loopholes, tax compliance remains a significant challenge. Factors such as weak enforcement, limited taxpayer education, and negative perceptions of public resource use hinder effective tax collection. Research highlights that taxpayer education can enhance voluntary compliance and support national development by improving understanding of tax obligations. Additionally, high tax rates, limited audits, and mistrust in government reduce compliance levels. Contemporary studies emphasize the importance of addressing both structural and behavioral aspects, including social norms and intrinsic motivations, to build a more inclusive and efficient tax system in Zambia.

1.2 Statement of the problem

Taxes play a critical role in financing public goods and services, promoting economic stability, and supporting national development in Zambia. Despite their importance, the Zambia Revenue Authority (ZRA) continues to face persistent challenges in tax administration, including delayed filings, non-remittance, and widespread tax evasion. These issues stem from a complex tax system, limited enforcement capacity, and low taxpayer awareness. With only 0.1% of taxpayers contributing 80% of gross revenue, tax compliance remains disproportionately low, threatening fiscal sustainability and widening socio-economic inequalities. Current tax collection mechanisms have been implemented without the support of comprehensive enforcement strategies. This research aims to evaluate the effectiveness of stringent enforcement measures, such as audits, penalties, digital tracking, and prosecutions, in improving taxpayer compliance. Strengthening enforcement is essential to broaden the tax base, increase government revenue, and enhance Zambia's ability to meet its development and fiscal goals, including the Sustainable Development Goals.

1.3 Research Objectives

- To identify the specific enforcement measures adopted by ZRA to enhance the tax compliance rate.
- To evaluate how stringent enforcement measures affect the rate of taxpayer compliance.
- To explore strategies that can be adopted by ZRA to enhance tax compliance.

1.4 Research Questions

- What tax enforcement mechanisms are currently employed by the Zambia Revenue Authority (ZRA)?
- Why does the Zambia Revenue Authority (ZRA) continue to experience low levels of tax compliance among taxpayers?
- How can ZRA's tax enforcement mechanisms be strengthened to improve compliance?

1.5 Significance of the Study

This study holds significant value for tax administrators, policymakers, and researchers by offering practical insights into improving tax compliance in Zambia. It will help the Zambia Revenue Authority (ZRA) assess the effectiveness of its enforcement strategies, uncover the root causes of low compliance, and provide tailored, evidence-based recommendations to enhance enforcement and tax collection. Additionally, the research will contribute to academic literature on tax compliance in developing economies and guide policymakers and development partners in designing informed, sustainable tax reform strategies.

2. Literature Review

2.1. Theoretical Framework

This study adopted an integrated theoretical framework grounded primarily in Taxpayer Behaviour Theory, supplemented by Institutional Theory and Deterrence Theory, to analyze the determinants of taxpayer compliance in Zambia. These theories collectively provide a comprehensive lens for examining both the demand-side and supply-side factors influencing tax compliance behavior.

Taxpayer Behaviour Theory forms the core of the framework, offering insight into how psychological, economic, and social factors—such as perceived fairness of the tax system, trust in government, social norms, and ease of compliance—drive voluntary tax compliance. Motivational postures, including civic duty and herd behavior, are emphasized as key influences, while non-compliance is often linked to perceptions of inequity, corruption, or inefficient public service delivery.

Institutional Theory supports the framework by focusing on the structural and environmental aspects of tax compliance. It examines how legal regulations, administrative capacity, inter-agency coordination, and institutional transparency influence organizational and individual compliance behavior. The theory identifies coercive (legal enforcement), mimetic (peer imitation), and normative (professional standards) pressures as key mechanisms shaping compliance practices.

Deterrence Theory is incorporated to account for the role of enforcement in tax compliance. It emphasizes the importance of certainty, severity, and swiftness of penalties in deterring tax evasion. However, its effectiveness is recognized to be enhanced when combined with trust-building and education measures.

Together, these theories underpin the conceptual framework guiding this research, with Taxpayer Behaviour Theory serving as the primary model. This integrated approach facilitates a nuanced understanding of compliance, linking enforcement strategies to behavioral insights and institutional capacities. The framework supports the design of effective, context-specific policy interventions to enhance voluntary compliance in Zambia.

2.2. Conceptual Framework

This study explores the determinants influencing tax compliance behavior among individuals and entities, drawing upon established behavioral tax theories. The framework integrates psychological, economic, and sociological constructs to explain compliance behavior.

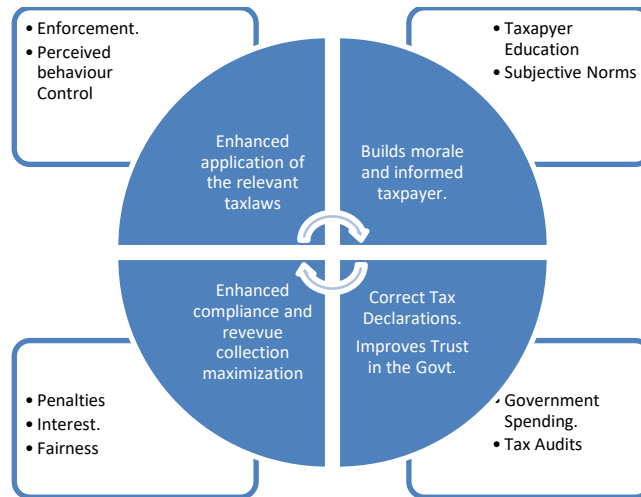


Figure 1. Conceptual model

Perceived Behaviour Control.

Perceived behavior control refers to an individual's belief in their ability to comply with tax obligations, shaped by external influences such as family, peers, and societal expectations. This construct plays a key role in how individuals make decisions regarding adherence to tax laws.

Intention.

According to the Theory of Planned Behavior, intention is a primary predictor of actual behavior. In the context of taxation, it represents the willingness of individuals to comply with tax laws and is influenced by attitude, subjective norms, and perceived behavioral control (Kirchler et al., 2008).

Tax Morale.

Tax morale encompasses the internal motivations and ethical standards that drive voluntary tax compliance. Higher tax morale is associated with increased willingness to comply, even in the absence of strict enforcement (Kirchler et al., 2008).

Risk Preference.

An individual's attitude toward risk affects their tax behavior. Risk-averse individuals are more likely to comply with tax laws to avoid potential penalties, fines, and interest (DiMaggio & Powell, 1983).

Financial Status.

A taxpayer's economic condition significantly influences their compliance behavior. Those in better financial positions are generally more able and willing to fulfill their tax obligations (DiMaggio & Powell, 1983).

Trust in Government.

Trust in governmental institutions positively affects tax compliance. When taxpayers believe that their taxes are managed and utilized effectively, they are more likely to comply voluntarily.

Perceived Fairness of the Tax System.

Tax compliance is also shaped by perceptions of fairness. If individuals believe that the tax system is equitable in the distribution of burdens and benefits, they are more inclined to comply.

2.3. Operational Definitions

Tax. A mandatory financial charge imposed by a government to fund public expenditures, including infrastructure, healthcare, and education. Taxes also serve to redistribute income and regulate economic activity (OECD, 2020).

Tax Laws. Legal frameworks established by governments to manage tax collection, define compliance requirements, and

outline penalties for non-compliance (Dreisbach & Mwanza, 2022).

Tax Compliance. The extent to which individuals and entities fulfill tax-related responsibilities, including timely reporting and payment of taxes (OECD, 2020).

Tax Type. Specific categories of taxes, such as income tax, corporate tax, VAT, and mineral royalty tax, are determined by the nature of business and jurisdiction.

Mutual Funds Performance. A metric that compares the performance of fund portfolios against sector benchmarks or indexes.

Investment Options. Financial instruments or vehicles that individuals or institutions can invest in to generate returns.

2.4. Empirical Review

This literature review critically examines global, regional, and national studies on tax compliance, highlighting both empirical findings and theoretical perspectives. It focuses on understanding the determinants of taxpayer behavior, challenges in enforcement, the role of technology, and psychological influences that shape compliance across diverse contexts.

At the global level, studies such as Bruce-Twum & Schutte (2021) and OECD (2020) emphasize the role of enforcement mechanisms, digital innovation, and methodological approaches in understanding compliance costs and behavior. Enforcement strategies, trust in tax authorities, and perceived fairness emerged as central themes influencing compliance (Chong & Arunachalam, 2018; Kirchler et al., 2019). Research also highlights the moderating effects of cultural and behavioral factors like patriotism (Alshira'h et al., 2020) and tax morale (Alm & McClelland, 2018), with digital enforcement proving effective in some contexts, although concerns over privacy and limited digital infrastructure persist. In the African context, studies underscore the importance of tax audits, penalties, and technological adoption in improving compliance. However, challenges such as limited taxpayer education, infrastructure deficits, and low trust in institutions hinder broader adoption and effectiveness. Research in Nigeria, Uganda, Zimbabwe, and Malawi (e.g., Oladele et al., 2019; Mpofo, 2020; Nanthuru et al., 2018) reflects these complexities, with tax morale and risk management emerging as significant drivers of compliance.

Zambian studies (Kafusha, 2022; Simuchile, 2023) focus on the Zambia Revenue Authority's (ZRA) e-tax system, tax amnesty models, and compliance behavior among SMEs and informal sector businesses. Findings indicate that while digital platforms have potential, limited technical skills, knowledge gaps, and system inefficiencies reduce their effectiveness. Recommendations include system upgrades, targeted education campaigns, and context-specific policy reforms.

Across the literature, several gaps and critiques are identified. Methodological limitations include small, non-random samples, reliance on cross-sectional designs, and overuse of self-reported data, which constrain generalizability and validity. Moreover, psychological and behavioral aspects—such as trust in tax authorities and perceived system fairness—remain underexplored, especially in developing country contexts. Cultural differences further complicate the universal applicability of findings related to tax morale and compliance motivations.

Overall, the literature reveals a need for more integrative, longitudinal, and mixed-method research to better understand compliance dynamics. Future research should prioritize behavioral insights, enhance data analytics capacity for targeted interventions, and adopt culturally sensitive approaches to policy formulation and enforcement.

3. Research Methodology

This study adopted a pragmatic research philosophy, integrating both qualitative and quantitative approaches to investigate the relationship between stringent enforcement measures and tax compliance, with a focus on the Zambia Revenue Authority (ZRA). The pragmatic approach was selected due to its real-world focus, methodological flexibility, and orientation toward actionable outcomes.

A mixed-methods and explanatory research design was employed to allow a comprehensive analysis, combining data from semi-structured interviews and secondary policy documents.

The study was conducted at the ZRA Headquarters in Lusaka, targeting a population of 1,755 employees across operational and support units.

A combination of simple random and purposive sampling techniques was used to select a sample size of 95 participants, calculated using Yamane's (1967) formula with a 95% confidence level and 10% margin of error. Data collection involved semi-structured interviews and document analysis of tax laws and policies, including the VAT Act, Income Tax Act, Property Transfer Tax Act, and Customs & Excise Act.

Qualitative data were analyzed thematically using Braun and Clarke's (2014) framework, while quantitative data were analyzed using SPSS, including regression analysis to evaluate relationships between job rotation and performance outcomes.

Ethical considerations included obtaining informed consent, ensuring confidentiality and anonymity, and upholding participants' right to withdraw from the study at any point.

4. Research Findings

4.1. Introduction

This chapter consists of various types of findings based on the data that was collected. It starts by tackling the background characteristics, which are followed by findings according to the objectives. Other supplementary findings are also presented, after which a summary of the chapter is provided.

Response Rate

The response rate was slow in the initial stages of the data collection. It was expedited with some reminders on a daily basis. Hence, this helped to get the research going as the respondents got settled, especially during lunchtime and after working hours.

4.2. Background Characteristics

A number of background characteristics were considered in this study. Figure 2 below shows the percent distributions of how many respondents responded and their gender.

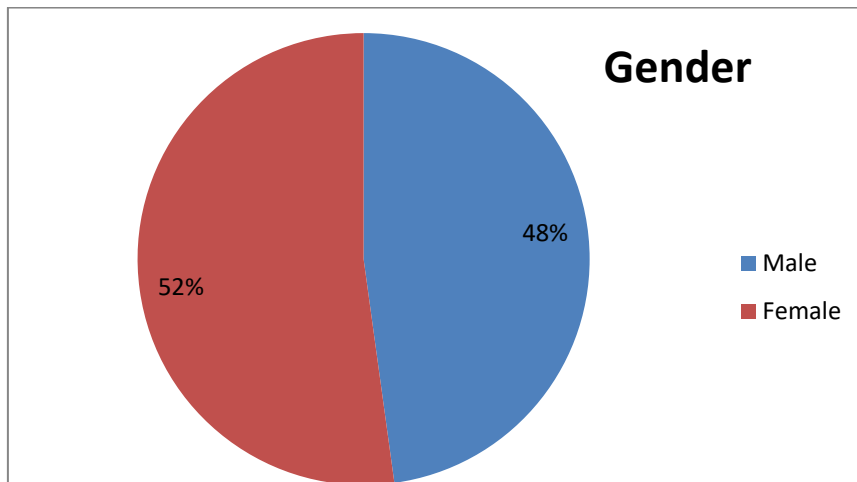


Figure 2. Gender percentage representation
Source: Fieldwork, 2025

The results above show that most of the respondents were females (52%; n=23) and males were the least (42.5%; n=17). Figure 3 below shows the percentage age range of the respondents and the frequency distribution of how many responded.

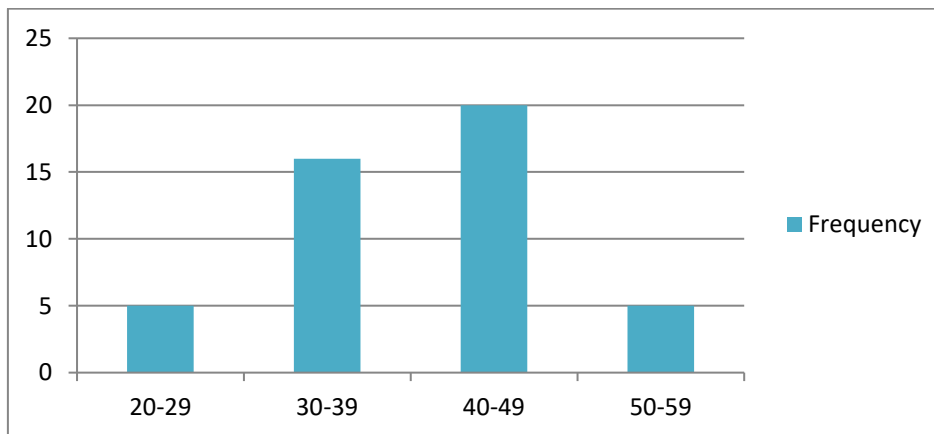


Figure 3: Age Range
Source: Fieldwork; 2025

The results above show that most of the respondents who responded are in the age range of 40-49 years (43.5%; n=20), followed by those in the age range of 30-39 years (34.8%; n=16) and 20-29 years (10.9%; n=5), as well 50-59 years (10.9%; n=5).

Other results show the employment status of the respondents with their frequency and the percentage distribution, as presented in the table below.

4.3. Objective 1. Specific enforcement measures adopted by ZRA to enhance tax compliance

The first objective of this study was to explore specific enforcement measures adopted by ZRA to enhance tax compliance rate Table 1 below shows the results for this objective.

Table 1. Specific Actions taken To Ensure Compliance

	Frequency	Percent	Valid Percent	Cumulative Percent	Bootstrap for Percent ^a			
					Bias	Std. Error	95% Confidence Interval	
							Lower	Upper
Tax Policy Review process	8	17.4	17.4	17.4	.3	6.0	6.5	30.4
Implement transit monitoring system	5	10.9	10.9	28.3	.0	4.6	2.2	21.7
Operationalize MoUs with councils	8	17.4	17.4	45.7	-.2	5.5	6.5	28.3
Implement prefilled tax returns (VAT, IPL and CIT)	9	19.6	19.6	65.2	.1	5.7	8.7	32.6
Explore artificial intelligence to detect suspicious transactions	8	17.4	17.4	82.6	.2	5.7	6.5	28.3
Increased audit coverage and selectivity using BIDA	3	6.5	6.5	89.1	-.2	3.6	.0	15.2
Benchmark with other jurisdictions	5	10.9	10.9	100.0	-.2	4.6	2.2	21.7
Total	46	100.0	100.0		.0	.0	100.0	100.0

Source: Fieldwork; 2025

The results in the table above show most of the respondents answered implement prefilled tax returns (VAT, IPL and CIT), (19.6%; n=9), followed by Tax Policy Review process, (17.4%; n=8), Explore artificial intelligence to detect suspicious transactions, (17.4%; n=8) and Operationalize MoUs with councils, (17.4%; n=8) and the least is increased audit coverage and selectivity using BIDA, (6.5%; n=3).

4.4. Objective 2. How stringent enforcement measures affect the rate of taxpayer compliance

The table below indicates the effect of tax compliance as a result of stringent enforcement measures.

Table 2. How It Affects the View on Tax Compliance

	Frequency	Percent	Valid Percent	Cumulative Percent	Bootstrap for Percent.			
					Bias	Std. Error	95% Confidence Interval	
							Lower	Upper
0	7	29.2	29.2	29.2	-.3	9.3	12.5	45.8
Increased Compliance	12	50.0	50.0	79.2	.3	10.5	29.2	70.8
No Effect	5	20.8	20.8	100.0	-.1	8.3	4.2	37.5
Total	24	100.0	100.0		.0	.0	100.0	100.0

Source: Fieldwork; 2025

Results above indicate the effect of tax compliance of 24 responses, out of 46. Most of respondents indicated an increased compliance, (50%; n=12), followed by no effect (20.8%; n=5). There was no response from the rest. The table below shows the percentage of tax compliance.

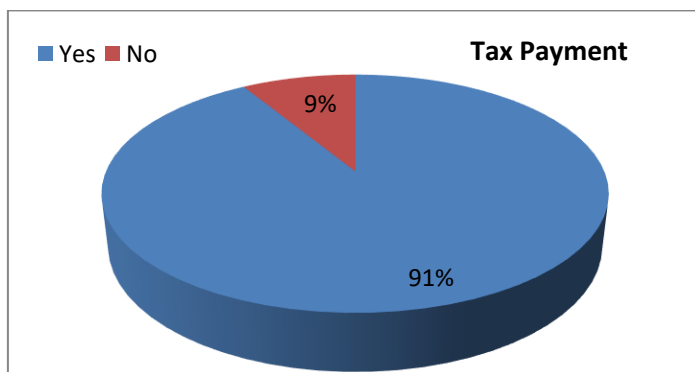


Figure 4. Tax Compliance Percentage

Source: Fieldwork; 2025

The findings indicate the percentage of tax compliance after stringent measures. Most of the respondents indicated Yes (91%; n=42), there others who responded No, (9%; n=4).

4.5. Objective 3. The level of influence of stringent enforcement measures on taxpayers

The third objective of this study focused on the level of impact of stringent enforcement measures on taxpayers as alluded to objective two above.

These results are shown in Table 3 below.

Table 3. Effectiveness of ZRA Enforcing Tax Compliance

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Very Effective	11	23.9	23.9	23.9
Effective	13	28.3	28.3	52.2
Neutral	18	39.1	39.1	91.3
Ineffective	4	8.7	8.7	100.0
Total	46	100.0	100.0	

Source: Fieldwork; 2024

Results indicate level of impact of stringent measures on taxpayers. The most respondent said it was Neutral, (39.1%; n=18), followed by effective (28.3%; n=13). Others responded very effective, (23.9%; n=11) and the least was ineffective (8.7%; n=4).

The table shows coefficient test to determine the strength of stringent measures and effectiveness

Table 4. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	4.643	.829		5.598	.000	2.972	6.315
18. Effectiveness of Current Enforcement	-.342	.331	-.154	-1.034	.307	-1.009	.325

Source: Fieldwork; 2025

The strength of the relationship between the two indicates a weak relationship as the correlation coefficient is 0.307 as it is greater than 0.05.

The table below shows the regression computed on Specific Actions taken to Ensure Compliance and Effectiveness of Current Enforcement.

Table 5. ANOVA Test

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	4.691	1	4.691	1.068	.307 ^b
Residual	193.243	44	4.392		
Total	197.935	45			

Source: Fieldwork; 2025

The regression analysis for the coefficient of the T=4.691 independent variable at 0.05 for the overall significant relationship shows that there is no significant relationship between the independent variables and any of the dependent variables. The ANOVA test shows 0.307 significance >0.05, representing that the results are not statistically significant. The table below shows the one-sample test.

Table 6 P-Value

Table 6. One-Sample Test

	Test Value = 0					
	t	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
18. Effectiveness of Current Enforcement	16.711	45	.000	2.326	2.05	2.61

Source: Fieldwork; 2025

The P-value for the test is 0.00, hence, the P-value is ≤ 0.05 , indicating the test is significant (meaning the sample is significantly different than T-Value=0). Therefore, the respondents had a significantly favourable perception of the impact of stringent measures set by ZRA, which means they were effective, $T(45) = 4.837$, $P = 0.00$. The confidence interval of the test is a 95% confidence interval of the difference, indicating that the test is statistically significant, as there are no zeros in either the lower or upper section.

Suggestions made

The table shows the suggestions made to increase the effectiveness of tax compliance.

Table 7. Suggestions for the effective implementation of ZRA Compliance

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Educating Business Personnel	12	26.1	26.1	26.1
Enhance Stiff Punishment	3	6.5	6.5	32.6
Expand Tax Base	3	6.5	6.5	39.1
Collaborate with councils	2	4.3	4.3	43.5
System Upgrade and Adoption of New Debt Recovery Strategy	7	15.2	15.2	58.7
Employ More Manpower	6	13.0	13.0	71.7
Increase tax Inspection	5	10.9	10.9	82.6
Reduce tax rates for local businesses	2	4.3	4.3	87.0
Translation of tax information into local languages	6	13.0	13.0	100.0
Total	46	100.0	100.0	

Source: Fieldwork; 2025

Results indicate the most suggested is Educating business personnels (26.1%; n=12), followed by system upgrade and adoption of new debt recovery strategy (15.2%; n=7) and the least is reduced tax rates for local businesses (4.3%; n=2) and collaborate with councils (4.3%; n=2).

4.6. Discussion of Findings

Enforcement Measures Adopted by ZRA

The Zambia Revenue Authority (ZRA) has implemented a multifaceted approach to enhance tax compliance. Key measures include:

- Prefilled Tax Returns: Introduction of prefilled returns for VAT, Income Tax, and Corporate Income Tax to simplify the filing process.
- Tax Policy Review Process: Regular reviews to ensure tax policies remain relevant and effective.
- Artificial Intelligence (AI) for Fraud Detection: Utilization of AI to identify and mitigate suspicious transactions.
- Operationalization of Memoranda of Understanding (MoUs): Collaboration with local councils to strengthen enforcement at the grassroots level.
- Increased Audit Coverage Using Bulk Intelligence Data Analytics (BIDA): Expansion of audit activities through data analytics to improve compliance monitoring.
- These strategies align with findings from Simuchile (2023) and Yin (2016), indicating that stringent enforcement measures can significantly enhance tax compliance.

Impact of Stringent Enforcement Measures on Taxpayer Compliance

Field data suggests a positive correlation between stringent enforcement measures and taxpayer compliance:

Increased Compliance: 91% of respondents reported improved compliance due to enhanced enforcement measures.

Perception of Fairness: While stringent measures led to increased compliance, 20.8% of respondents felt these measures had no effect, highlighting the importance of perceived fairness in enforcement (Kirchler et al., 2019). Statistical analysis revealed a significant positive perception of enforcement measures ($T = 4.837$, $p < 0.05$), suggesting that taxpayers recognize and respond to stringent enforcement positively.

Impact of Stringent Enforcement Measures on Taxpayers

The study found that:

Neutral Impact: Most respondents were neutral regarding the impact of stringent measures on taxpayers.

Statistical Analysis: Regression analysis indicated no significant relationship between specific enforcement actions and compliance effectiveness (ANOVA significance = 0.307). However, the overall perception of enforcement measures was positive, with a statistically significant T-value of 4.837 ($p = 0.00$), indicating effectiveness in enhancing compliance.

These findings underscore the importance of balancing enforcement with taxpayer education and support to foster long-term compliance.

Suggestions for Enhancing Tax Compliance

Respondents provided several recommendations to improve tax compliance:

Education: 50% emphasized the need for increased taxpayer education to raise awareness about the importance of taxes.

Enhanced Punishment: Calls for stricter penalties to deter tax evasion.

Increased Manpower: 30% suggested employing more staff to engage with small and medium enterprises (SMEs) directly.

Localization: 17% recommended translating tax information into local languages to overcome language barriers.

System Upgrades: Calls for upgrading ZRA's systems to improve user experience and efficiency.

Increased Tax Inspections: Advocated for more frequent on-site inspections to ensure compliance.

These suggestions align with the findings of Oladele et al. (2019), highlighting the importance of a comprehensive approach to tax compliance.

Conclusion

The ZRA's enforcement measures have led to notable improvements in tax compliance. However, the study indicates that while stringent measures are effective in the short term, a balanced approach incorporating education, fairness, and continuous system improvements is essential for sustainable compliance. Future strategies should focus on:

Taxpayer Engagement: Enhancing communication and education to build trust and understanding.

Fair Enforcement: Ensuring that enforcement measures are perceived as fair and just.

Continuous Evaluation: Regularly assessing the effectiveness of enforcement strategies to make necessary adjustments.

By adopting these strategies, the ZRA can foster a more compliant tax environment, contributing to increased domestic revenue mobilization.

5. Conclusion and Recommendations

5.1. Conclusion

This study examined the effectiveness of stringent tax enforcement mechanisms on taxpayer compliance in Zambia, with a specific focus on measures adopted by the Zambia Revenue Authority (ZRA). Findings indicate that initiatives such as pre-filled tax returns (leveraging e-invoicing), automation of Tax Clearance Certificates, the application of artificial intelligence (AI) for fraud detection, regional decentralization of enforcement units, and strategic partnerships with local councils have positively influenced tax compliance rates.

Moreover, trust in government emerged as a significant determinant of voluntary compliance, aligning with prior studies. While stringent enforcement contributed to increased compliance, the study also recognized that policy implementation must be accompanied by trust-building and effective taxpayer engagement strategies.

5.2. Recommendations

- To sustain and enhance these gains, the study recommends the following:
- Continuous upgrading of ICT systems and infrastructure across all regions.
- Development and implementation of an integrated internal system for data sharing and management.
- Execution of a three-year ICT budgeting and strategy plan.
- Investment in secure data centers and enhanced server capacity.
- Deployment of automated taxpayer satisfaction surveys.
- Strengthening cybersecurity measures and data protection protocols.
- Enhancing third-party integration for improved data accuracy.

5.3. Limitations of the Study

The study was subject to several limitations:

- Geographical Scope: Limited to Lusaka District, excluding broader regional dynamics.
- Sample Size: While adequate for initial insights, the sample may not capture diverse industry and demographic perspectives.
- Time Constraints: The study was conducted within a narrow timeframe, limiting longitudinal analysis.
- Response Bias: The Possibility of socially desirable responses.
- Technological Risks: Limited exploration of AI-associated risks, such as cybersecurity threats and digital literacy barriers.

5.4. Areas for Future Research

To deepen understanding of tax compliance dynamics, future research should:

Expand geographical coverage to include rural and informal sectors.

Conduct comprehensive assessments of AI, machine learning, and data analytics in enforcement.

Analyze cybersecurity vulnerabilities associated with digital tax systems and propose mitigation frameworks.

Addressing these dimensions will strengthen the foundation for data-driven policymaking and enhance Zambia's capacity for effective, inclusive, and technologically sound tax administration.

Acknowledgement

This study is part of my postgraduate research on the evaluation of enforcement measures in coming up with strategies for adoption by policymakers to enhance tax compliance and maximize revenue collection by the Zambia Revenue Authority.

Declaration

The authors declare that this manuscript is an original work that has not been published previously and is not under consideration for publication elsewhere. All data and analysis presented are authentic and have been conducted per the relevant ethical standards. The authors declare no conflict of interest related to this study. The resources used and institutional support have been duly acknowledged and approved for submission.

Conflict of Interest

The authors declare that they have no conflicting interests

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Ethical considerations

The article followed all ethical standards appropriate for this kind of research.

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