Effect of Electronic Tax Education Platforms on VAT Compliance in the Hospitality Industry in Machakos Town, Kenya

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Abstract

Value Added Tax remains a critical source of government revenue in Kenya, yet compliance levels, particularly among small and medium-sized enterprises, continue to fall short of expectations. The hospitality industry comprising hotels, restaurants, and lodges is one of the most affected sectors due to its cash-based operations, limited formal systems, and inadequate tax knowledge. This study sought to examine the effect of electronic tax education platforms on VAT compliance. The study was guided by the Deterrence Theory. A descriptive research design was adopted, targeting all 120 registered hospitality establishments in Machakos Town. A census approach was used, with primary data collected through structured questionnaires. Descriptive and inferential statistics, including multiple linear regression, was used to analyse the data with the aid of SPSS version 27. From the results, it was found that electronic tax education platforms have a positive and significant relationship with VAT compliance in the hospitality industry in Machakos Town (β = .328; p = 0.000 < 0.05). The study concluded that taxpayer education positively affects value added tax compliance in the hospitality industry and the relationship is positively moderated by leveraging in tax technologies. The study recommends that electronic tax education platforms should be tailored to address the sector's unique needs, offering interactive modules on VAT registration, invoicing and reporting for diverse revenue streams.

Keywords: *Hospitality Industry, VAT Compliance, Machakos Town, Kenya.*

1. Introduction

In the era of globalization, countries are increasingly interconnected through trade, investment, and digital commerce, placing heightened pressure on governments to mobilize sufficient domestic revenue to meet growing public service demands. Value Added Tax (VAT), a consumption-based tax levied on the value added at each stage of the production and distribution chain, has become one of the most critical and reliable sources of tax revenue globally (Alshira'h, 2024). Its neutrality and self-enforcing nature through input-output tax credits make it especially appealing to both developed and developing economies (Christos, 2025). However, as per Hesami et al. (2024), the effectiveness of VAT systems largely depends on the extent to which businesses comply with filing, payment, and recordkeeping obligations. VAT non-compliance not only undermines revenue generation but also distorts fair competition and weakens fiscal sustainability in an increasingly competitive global economic environment.

Electronic Tax Invoice Management System (eTIMS) was started by Kenya Revenue Authority (KRA) in 2023 amplifies the positive influence of education by providing a digital platform that automates invoicing, real-time data transmission to KRA and simplified compliance processes, thereby reducing errors, lowering administrative costs and enhancing transparency for businesses. With the advancement in technology and globalization, countries have embraced electronic tax systems to make tax collection effective and efficient.

The eTIMS, on the other hand, was introduced in 2023 to simplify the process of acquiring electronic tax invoices (Kenya Revenue Authority, 2024). eTIMIS facilitate electronic tax invoice management in Kenya, and includes improvement in data validation and transmission of invoices in real or near real-time to KRA. It enables taxpayers to maintain their inventory and get invoices at any time using computing devices. Taxpayer education encompasses workshops, online resources and awareness programs on VAT obligations and builds foundational knowledge on registration, filing and accurate reporting (Ali, 2025).

Kenya has invested in various initiatives aimed at enhancing VAT compliance, including the implementation of eTIMS, taxpayer education campaigns, and mobile outreach programs (Koech & Muna, 2025). As per Odongo (2025), KRA has also prioritized customer-centric approaches, seeking to educate taxpayers through digital platforms, taxpayer service centers, and social media engagement. Despite these efforts, a large portion of businesses, especially in the hospitality industry, continue to struggle with VAT compliance due to limited understanding of VAT procedures, fear of penalties, and mistrust in tax administration processes (Chiaji et al., 2024). The VAT compliance gap in Kenya was estimated at 43% in both the 2020 and 2021 financial years, exceeding the targeted VAT compliance gap of 35% (KRA, 2020).

The hospitality industry in Kenya, comprising hotels, restaurants, and lodges, is a key player in the country's service sector and a major contributor to employment, tourism, and economic activity (Olooh & Felix, 2022). However, VAT compliance in this sector has historically been problematic due to its high cash-based nature, informal transactions, and seasonal income variability (Nyambu, 2023). Many hospitality businesses, particularly small and medium-sized ones, face challenges in interpreting tax obligations, managing recordkeeping, and using electronic systems, thereby increasing the risk of under-declaration or non-compliance. Strengthening VAT compliance in this sector is essential not only for increasing revenue but also for levelling the playing field among businesses (Apealetey, 2024).

Taxpayer education emerges as a critical strategy for addressing these challenges and enhancing compliance within the hospitality sector. By increasing awareness, building capacity, and simplifying VAT processes, taxpayer education can significantly influence voluntary compliance behaviour (Njunwa & Batonda, 2023). Electronic platforms, awareness

campaigns, and personalized advisory services are among the tools used to inform and empower taxpayers (Ogaluzo & Edori, 2023). Therefore, this study seeks to investigate the effect of taxpayer education on VAT compliance in the hospitality industry in Machakos Town, Kenyan area with a vibrant and growing hospitality sector that mirrors national trends in tax compliance behavior and challenges.

The hospitality industry in Machakos is dominated by informal and semi-formal businesses, many of which operate on thin margins and face difficulties understanding and navigating tax laws (Kyalo et al., 2022). Some business owners perceive VAT compliance as burdensome, while others remain unaware of their registration thresholds or filing obligations. These challenges are compounded by inconsistent enforcement and limited access to taxpayer support services (Faith, 2022). As a result, non-compliance manifests in various forms, including failure to register for VAT, under-declaration of sales, late filing, and improper issuance of tax invoices. These practices not only undermine revenue collection efforts by the KRA but also place compliant businesses at a competitive disadvantage (Muli et al., 2024).

Existing evidence suggests that taxpayer education is a critical strategy for enhancing VAT compliance, especially among small and medium-sized enterprises. While the Kenya Revenue Authority has implemented various taxpayer education programs across the country, the extent to which these interventions have influenced compliance behavior within the hospitality sector in towns like Machakos remains unclear (Gichohi, 2024). Many establishments still struggle with late filing, under-declaration of sales, and limited use of digital platforms such as eTIMS, indicating a possible disconnect between education efforts and actual compliance outcomes (Olooh & Felix, 2022). Despite the recognized potential of taxpayer education to improve compliance, empirical studies examining its effectiveness within Kenya's hospitality sector particularly at the sub-county level remain limited. Most existing studies have focused on broad national trends or on other sectors such as manufacturing, retail, or real estate, leaving a contextual and empirical gap regarding the hospitality industry in secondary towns like Machakos. This study therefore sought to bridge this gap.

2. Literature Review

The study was anchored on Deterrence Theory, originally grounded in the work of Becker (1968), which posits that individuals are rational decision-makers who weigh the potential benefits of non-compliance against the possible costs of detection and punishment. In taxation, the theory asserts that taxpayers are more likely to comply when the probability of being audited and the severity of penalties for non-compliance are high (Ya'u et al., 2023). Thus, compliance behavior is driven not only by moral or civic duty but also by the perceived risks associated with non-compliance. This theory has traditionally underpinned many tax enforcement strategies across the world, including penalties, audits, and surveillance (Shehryar et al., 2025). In the context of VAT compliance, Deterrence Theory suggests that businesses in the hospitality sector would comply if they believe that the KRA is vigilant and capable of identifying and penalizing non-compliant entities (Oringo, 2024). However, for deterrence to be effective, taxpayers must first understand what constitutes non-compliance and what penalties apply something that cannot be achieved without adequate education (Gaalya, 2023). Here, taxpayer education acts as a complementary strategy to deterrence, by informing taxpayers of their legal obligations and the consequences of violating them. In this way, education enhances the perceived risk of non-compliance and reinforces deterrence mechanisms (Chelangat, 2023).

Akaro (2023) investigated the role of electronic tax education on compliance among SMEs in Moshi Municipality, Tanzania. Their study revealed that access to online tax guides, frequently

asked questions (FAQs), and instructional videos on the TRA portal significantly enhanced taxpayer understanding of VAT obligations. Businesses that engaged with digital platforms were found to have fewer compliance-related penalties and disputes. However, the study was not specific to the hospitality industry, which presents a gap that the current research seeks to address in Machakos Town.

Badola and Mukherjee (2024) carried out a comparative analysis across 12 member countries, assessing the impact of e-learning modules and online tax advisory services on VAT compliance. The report highlighted that countries such as New Zealand and Estonia achieved notable compliance improvements by integrating user-friendly electronic platforms with real-time feedback systems. Taxpayers who accessed online simulations of VAT returns exhibited higher accuracy in reporting and fewer audit-triggering errors. Although insightful, the study lacked a sectoral focus, making it difficult to draw conclusions specifically for hospitality businesses in emerging economies.

Gichohi (2024) studied electronic taxpayer education platforms and VAT compliance among manufacturing SMEs in Nairobi. Their findings indicated that businesses that frequently accessed KRA's iTax portal and online VAT tutorials demonstrated improved filing accuracy and timely remittance. Respondents highlighted the convenience of accessing VAT information at any time as a major factor in reducing non-compliance. However, the study recommended the development of sector-specific content tailored to industries such as hospitality, which face unique challenges related to VAT invoicing and recordkeeping.

Hesami et al. (2024) conducted a study in Australia examining the role of digital taxpayer education platforms on compliance with Goods and Services Tax (GST), which is equivalent to VAT. The study found that online learning portals, interactive tutorials, and virtual tax support tools significantly improved SMEs' understanding of filing procedures and enhanced timely remittance rates. Businesses that utilized the Australian Taxation Office's e-learning programs recorded fewer VAT-related errors compared to those relying solely on printed guidelines. However, the study was limited to developed economies where digital infrastructure and taxpayer literacy are significantly advanced.

Ndlovu and Schutte (2024) explored the role of electronic taxpayer platforms on VAT compliance among SMEs in South Africa. They found that mobile-enabled tax education, coupled with automated reminders from e-filing systems, enhanced return submission rates and reduced penalties for late filing. The study concluded that online learning modules and virtual tax assistance were particularly beneficial to businesses operating in the tourism and hospitality sectors. Nonetheless, the study did not evaluate how these platforms impacted long-term compliance behavior beyond the immediate tax period.

Akaro (2023) investigated the role of electronic tax education on compliance among SMEs in Moshi Municipality, Tanzania. Their study revealed that access to online tax guides, frequently asked questions (FAQs), and instructional videos on the TRA portal significantly enhanced taxpayer understanding of VAT obligations. Businesses that engaged with digital platforms were found to have fewer compliance-related penalties and disputes. However, the study was not specific to the hospitality industry, which presents a gap that the current research seeks to address in Machakos Town.

3. Methodology

This investigation adopted a descriptive research design, which is suitable for examining the association between electronic tax education platforms and VAT compliance without manipulating the study variables. The target population comprises 120 hospitality

establishments in Machakos Town that are registered for VAT and actively operating. These include hotels, restaurants, and lodges, as they are directly subject to VAT obligations and engage with taxpayer education initiatives. This study employed a census method, where data was collected from the entire target population of 120 hospitality establishments in Machakos Town, consisting of 44 hotels, 68 restaurants, and 8 lodges and the respondents were the top management of these establishments. The investigation primarily relied on quantitative primary data, which was sourced directly from respondents within the 120 hospitality establishments in Machakos Town using structured questionnaires. The process of data analysis begins with reviewing collected questionnaires to ensure completeness and accuracy. Valid responses are then coded and entered into a computer system for analysis. Descriptive statistics, such as means and standard deviation, are calculated to summarize the data and identify patterns. To explore relationships between variables, Pearson correlation and regression analyses are conducted, assessing the strength and direction of associations. These analyses are performed using SPSS Version 27, providing a robust platform for statistical evaluation.

4. Results

4.1 Demographic Characteristics

The demographic information in the study included the gender of the respondents, age bracket, highest level of education as well as the number of years of service.

Table 1: Demographic Characteristics

Gender	Frequency	Percent
Male	49	56.3
Female	38	43.7
Years	**Frequency**	**Percent**
21 to 30	15	17.2
31 to 40	24	27.6
41 to 50	19	21.8
Over 50	29	33.3
Education Level	**Frequency**	**Percent**
High School	15	17.2
Certificate	21	24.1
Diploma	17	19.5
Degree	10	11.5
Masters	13	14.9
PhD	11	12.6
Years	**Frequency**	**Percent**
Less than one	27	31
1 to 3	17	19.5
4 to 7	23	26.4
8 and above	20	23

From the results, 56.3% of the respondents were male whereas 43.7% were female. Thus, majority of the respondents were male. Furthermore, 17.2% of the respondents were aged between 20 and 30 years, 27.6% aged between 31 and 40 years, 21.8% aged between 41 and 50 years while 33.3% were aged over 50 years. 17.2% of the respondents had high school as

their highest level of education, 24,1% certificate, 19.5% diploma, 11.5% degree, 14.9% masters while 12.6% recorded PhD. It can be noted that 31% of the respondents had been working for less than one year in their current position, 19.5% had been in their current positions for between 1 and 3 years, 26.4% for between 4 and 7 years while 23% of the participants had been working in their current positions for more than 8 years.

4.2 Descriptive results

The descriptive results for project performance are presented in Table 2. Descriptive statistics including means and standard deviations were used.

Table 2: Descriptive Results for Electronic Tax Education Platforms

	SD	D	N	A	SA		S
	%	%	%	%	%	M	Dev
I frequently use KRA's online portals for VAT-related information.	13.8%	3.4%	10.3%	39.1%	33.3%	3.7	1.3
The electronic tax education platforms are easy to navigate and understand.	5.7%	8.0%	12.6%	41.4%	32.2%	3.9	1.1
The online resources provided by KRA have improved my VAT compliance.	9.2%	8.0%	12.6%	36.8%	33.3%	3.8	1.3
I can access VAT guidelines and tutorials online when needed.	3.4%	12.6%	11.5%	34.5%	37.9%	3.9	1.1
The information on electronic platforms is regularly updated.	9.2%	5.7%	8.0%	35.6%	41.4%	3.9	1.3
I rely on digital platforms for timely VAT compliance support.	5.7%	12.6%	10.3%	42.5%	28.7%	3.8	1.2

From the results, 39.1% of the participants were in concurrence that they frequently use KRA's online portals for VAT-related information, 33.3% strongly agreed while 10.3% were neutral with a mean and a respective SD of 3.7 and 1.3 respectively. In addition, 32.2% of the participants were in concurrence that the electronic tax education platforms are easy to navigate and understand, 41.4% concurred while 12.6% were neutral with a mean of 3.9 and an SD of 1.1. The statement, the online resources provided by KRA have improved my VAT compliance received responses as follows; 36.8% were in tandem, 33.3% were strongly in tandem while 12.6% were neutral with a mean of 3.8 and a standard deviation of 1.3. With a mean of 3.9 and a standard deviation of 1.1, 37.9% were strongly in agreement that they can access VAT guidelines and tutorials online when needed, 34.5% were in agreement while 11.5% were neutral. 41.4% of the participants were strongly in agreement with a mean and standard deviation of 3.9 and 1.3 that information on electronic platforms is regularly updated, 35.6% were in tandem while 8% were neutral. Finally, the responses for the statement, I rely on digital platforms for timely VAT compliance support were as follows; 10.3% were neutral, 42.5% were in concurrence while 28.7% were strongly in agreement with a mean of 3.8 and SD of 1.2.

Table 3: Descriptive Results for VAT Compliance

	SD	D	N	A	SA		
	%	%	%	%	%	M	S Dev
I always file my VAT returns on or before the due date.	4.6%	13.8%	11.5%	41.4%	28.7%	3.8	1.2
My business accurately declares all taxable sales for VAT purposes.	9.2%	6.9%	12.6%	40.2%	31.0%	3.8	1.2
I keep proper records to support my VAT returns.	9.2%	3.4%	11.5%	43.7%	32.2%	3.9	1.2
I rarely face penalties or interest due to VAT non-compliance.	4.6%	9.2%	14.9%	46.0%	25.3%	3.8	1.1
I understand the consequences of failing to comply with VAT regulations.	12.6%	8.0%	9.2%	43.7%	26.4%	3.6	1.3
I make timely payments of VAT owed to the tax authority.	9.2%	9.2%	12.6%	34.5%	34.5%	3.8	1.3

From the results, 41.4% of the respondents were in agreement that they always file my VAT returns on or before the due date, 28.7% strongly agreed while 11.5% were neutral with a mean and a respective SD of 3.8 and 1.2 in that order. Furthermore, 31% of the participants were strongly in concurrence that their business accurately declares all taxable sales for VAT purposes, 40.2% concurred while 12.6% were neutral with a mean of 3.8 and an SD of 1.2. The statement, I keep proper records to support my VAT returns received responses as follows; 43.7% were in tandem, 32.2% were strongly in concurrence while 11.5% were neutral with a mean of 3.9 and an SD of 1.2. With a mean of 3.8 and an SD of 1.1, 25.3% were strongly in agreement that they rarely face penalties or interest due to VAT non-compliance, 46% were in agreement while 14.9% were neutral. 43.7% of the respondents were in agreement with a mean and SD of 3.6 and 1.3 that they understand the consequences of failing to comply with VAT regulations, 26.4% were strongly in tandem while 9.2% were neutral. Finally, the responses for the statement, I make timely payments of VAT owed to the tax authority were as follows; 12.6% were neutral, 34.5% were in concurrence while 34.5% were strongly in agreement with a mean of 3.8 and SD of 1.3.

4.3 Correlation Results

Table 4: Correlation Test Results

		VAT Compliance	Electronic Tax Education Platforms
VAT Compliance	Pearson Correlation	1	.554**
	Sig. (2-tailed)		0.000
Electronic Tax Education Platforms	Pearson Correlation	.554**	1
	Sig. (2-tailed)	0.000	

** Correlation is significant at the 0.01 level (2-tailed).

The association between electronic tax education platforms and VAT compliance in the hospitality industry in Machakos Town was positive and statistically significant (.554, 0.000<0.05).

4.4 Regression Results

Regression analysis is used to determine the association between electronic tax education platforms and VAT compliance in the hospitality industry in Machakos Town, Kenya.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.554a	0.307	0.299	0.80835

a Predictors: (Constant), Electronic Tax Education Platforms

From the outcomes, the estimated model explains 30.7% of the total changes in VAT compliance in the hospitality industry in Machakos Town as provided for by the value of R Square in the model of 0.307. This indicates that electronic tax education platforms are significant in explaining changes VAT compliance in the hospitality industry in Machakos Town.

Table 6: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24.614	1	24.614	37.668	.000b
	Residual	55.542	85	0.653		
	Total	**80.156**	**86**			

a Dependent Variable: VAT Compliance
b Predictors: (Constant), Electronic Tax Education Platforms

The outcomes points out that the estimated model is significant statistically as provided for by the significance value of 0.000 < 0.05. Furthermore, these results can be confirmed by the estimated value of F (37.668) which is more than the F critical value (F 1, 85) from the F tables.

Table 7: Regression Coefficient

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.547	0.371		4.173	0.000
Electronic Tax Education Platforms	0.588	0.096	0.554	6.137	0.000

a Dependent Variable: VAT Compliance

The coefficient of electronic tax education platforms was positive (β = .588) and significant statistically (p = 0.000 < 0.05). This indicates that improving electronic tax education platforms by a unit yields 0.588 units significant enhancement in VAT compliance in the hospitality industry in Machakos Town, Kenya. Hence, electronic tax education platforms determine significantly VAT compliance in the hospitality industry in Machakos Town. The results are in tandem with the findings of Gichohi (2024) which indicated that businesses that frequently accessed KRA's iTax portal and online VAT tutorials demonstrated improved filing accuracy and timely remittance. Respondents highlighted the convenience of accessing VAT information at any time as a major factor in reducing non-compliance. Hesami et al. (2024) found that online learning portals, interactive tutorials, and virtual tax support tools significantly improved SMEs' understanding of filing procedures and enhanced timely remittance rates. Businesses that utilized the Australian Taxation Office's e-learning programs recorded fewer

VAT-related errors compared to those relying solely on printed guidelines. Ndlovu and Schutte (2024) found that mobile-enabled tax education, coupled with automated reminders from e-filing systems, enhanced return submission rates and reduced penalties for late filing. The study concluded that online learning modules and virtual tax assistance were particularly beneficial to businesses operating in the tourism and hospitality sectors. Akaro (2023) revealed that access to online tax guides, frequently asked questions (FAQs), and instructional videos on the TRA portal significantly enhanced taxpayer understanding of VAT obligations. Businesses that engaged with digital platforms were found to have fewer compliance-related penalties and disputes. Mbise and Baseka (2022) discovered that interactive webinars, online chatbots, and digital tax clinics improved both voluntary filing rates and error reduction. The study reported that hospitality businesses, in particular, benefited from sector-specific online guides that clarified VAT treatment for bundled services such as accommodation and catering.

5. Conclusion

The study concluded that electronic tax education platforms have a positive and significant relationship with VAT compliance in the hospitality industry in Machakos Town. Electronic tax education platforms offer accessible, cost-effective and scalable solutions for businesses navigating complex tax regulations. These platforms provide tailored training on VAT obligations including registration, invoicing and reporting requirements specific to hospitality services like hotels, restaurants and tourism operators. This is particularly beneficial in the hospitality sector, where diverse revenue streams require precise VAT categorization to avoid penalties. The flexibility of online learning also accommodates the industry's fast-paced environment, allowing staff to train without disrupting operations. However, small and medium-sized enterprises, which dominate the sector, may face barriers like limited digital literacy, high initial setup costs or resistance to adopting new technologies.

6. Recommendations

The study recommends that electronic tax education platforms should be tailored to address the sector's unique needs, offering interactive modules on VAT registration, invoicing and reporting for diverse revenue streams. These tools should be user-friendly, mobile-accessible and integrated with existing hospitality management systems to facilitate adoption, especially for small and medium-sized enterprises. Subsidies or certifications from governments can further incentivize usage, while regular content updates and digital literacy support would ensure sustained compliance amidst evolving tax regulations.

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