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The Effect of Stakeholders' Engagement on Excise Duty Compliance Among Non-Alcoholic Beverages Dealers in Nakuru Town, Kenya

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Abstract

Taxation, as administered by the Kenya Revenue Authority, has been a feature since the enactment of the Income Tax Act in 1973. Nevertheless, a significant number of taxpayers have not adhered to the Act, primarily due to the absence of robust government mechanisms to identify and integrate business owners into the tax system. Therefore, the purpose of this study was to determine the effect of stakeholders' engagement on excise duty compliance among non-alcoholic beverages dealers in Nakuru town, Kenya**.** The study was anchored on the following theories: the Ability to Pay theory and the Theory of Planned Behavior. The target population was 185 non-alcoholic beverage dealers in Nakuru town. The response rate of 81.1% implies that 150 out of 185 questionnaires were responded to correctly filled out and submitted. This study relied on primary data, gathered using questionnaires distributed via a drop-and-pick method. The study found that stakeholder engagement positively influences excise duty compliance (β = 0.265, p-value = 0.001). The findings recommend that stakeholders' engagement has a positive effect on excise duty compliance. Stakeholder engagement policies should be institutionalized, ensuring that non-alcoholic beverage dealers are actively involved in tax formulation and implementation processes.

Keywords: *Stakeholders' Engagement Excise Duty Compliance,* Non-Alcoholic Beverages Dealers

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1. Introduction

Governments require steady revenue streams for community investments and social initiatives in order to foster fiscal growth and development. In both rich and developing nations, taxes continue to be the primary source of government funding. Governments must devise a method for tax compliance that will not deter citizens from contributing to tax payments (Chow, 2020). Tax is one of the fundamental sources of income for the government; hence tax administration plays a critical role. Actual tax collected always differs by a large gap margin resulting from the tax target. Excise taxes are a well-established component of global tax policy.

As indicated in the Excise Duty Act, 2015. No. 23 of 2015, excise duty in Kenya, is charged on (a) excisable goods manufactured in Kenya by a licensed manufacturer; (b) excisable services supplied in Kenya by a licensed person; or (c) excisable goods imported into Kenya.

For a licensed manufacturer, excise duty liability becomes concrete when excisable goods are removed from their warehouse (Excise Duty Act, 2015). The Excise Duty Act outlines a penalty of double the payable excise duty in cases involving the manufacture or supply of excisable goods/services without a license, the importation of excisable goods requiring stamps without a license, manufacturing goods in unlicensed premises, and when a manufacturer cannot account for excisable goods produced (Kenya Association of Manufacturers, 2018). Breaching other provisions within the Act, such as manufacturing unlicensed goods in a factory, failing obligations related to excise-controlled goods, neglecting to inform the Commissioner of inventory discrepancies or business particular changes, not displaying an excise license, or violating excise stamp provisions, can lead to a fine up to Ksh. 5 million, imprisonment for up to 3 years, or both (Kenya Revenue Authority, 2017).

Excise taxes are used to generate government revenue while providing incentives for market participants to consume and produce less harmful products (Kokemuller 2022). With proper design and implementation, excise taxes can improve overall well-being and fund public programs to improve market outcomes. Poor implementation of excise tax policy, however, can create an environment in which people are worse off than if no policy had been implemented in the first place (Cordes, Ebel & Gravelle, 2021) Excise taxes are selective consumption taxes levied on targeted products or activities. The excise tax is added on top of other broad-based taxes like value-added taxes (VATs) or sales taxes. The selective nature of the excise taxes provides a narrow tax base. That narrow base must be justified by unique costs or considerations related to the taxed activity.

Stakeholder engagement in tax compliance refers to the involvement of key actors, government agencies, businesses, taxpayers, and civil society in shaping, implementing, and adhering to tax policies. Effective stakeholder engagement promotes transparency, trust, and voluntary compliance. Engaging stakeholders fosters trust in tax authorities, reducing tax evasion (Kirchler, Hoelzl, & Wahl, 2008). Governments and NGOs play a role in educating taxpayers about rights, obligations, and benefits of tax compliance (OECD, 2019).

Nakuru, affectionately nicknamed "Nax Vegas" by some, is a vibrant city nestled in Kenya's stunning Rift Valley. As the capital of Nakuru County, it holds the distinction of being the fourth-largest city in the entire country, and notably, the biggest in the Great Rift Valley region itself. Back in 2019, its urban population reached an impressive 570,674, solidifying its status as the largest urban hub in the Rift Valley, surpassing even Eldoret in Uasin Gishu County. You'll find Nakuru conveniently situated about 160 kilometers (99 miles) from Nairobi, Kenya's capital, right along the Nairobi–Nakuru Highway.

1.1 Problem Statement

Despite these reforms, excise duty compliance and ultimate performance have remained relatively low. Estimates suggest that Kenya's overall tax compliance rate stands at around 65%. This figure is a weighted average derived from various aspects: approximately 60% of eligible individuals are registered, 55.5% of registered taxpayers file their returns, and among those who do file, 79.9% make their payments. These statistics were reported by the Kenya Revenue Authority (KRA) in 2020.

The overriding objective of excise duty in Kenya is to raise tax revenues, but the performance has been weak (Deloitte, 2022). For instance, in the year ended June 2023, the KRA collected KES 264.5 billion on account of excise duty against a target of KES 294 billion, representing a revenue gap of 10% (KRA, 2023). Additionally, financial year 2023/2024, KRA collected KES 296.5 billion on account of excise duty against a target of KES 301.2 billion, representing a revenue gap (KRA, 2024). This denotes a significant excise duty compliance gap.

2. Literature Review

2.1 Theoretical Review

2.1 Ability to pay theory

As elaborated by Johnson (2020), the ability to pay approach to taxation posits that taxes should primarily be levied based on a taxpayer's actual capacity to contribute. This fundamental principle suggests that individuals, companies, and larger corporations with higher incomes are not only capable of contributing more but are also reasonably expected to bear a larger share of the overall tax burden.

The core concept behind this form of taxation is that everyone should experience a comparable sacrifice when paying taxes; since a dollar holds less value for wealthier individuals, contributing more of their money in taxes doesn't necessarily create a disproportionate hardship. According to Chigbu, Eze, and Ebimobowei (2021), Individuals should pay taxes in respect of their ability to pay, such that they are not overburdened by the taxes.

However, economists disagree on the precise metrics for determining an individual's capacity or faculty to pay. This concept is outright dismissed by some, arguing that if a high-income earner chooses not to acquire property, they would avoid taxation. Another proposal suggests that the ability-to-pay theory should be assessed by a person's expenditures. This view asserts that greater spending should correlate with higher taxes, and vice versa. This viewpoint, however, is considered unsound and unjust in every way. An individual supporting a large family must spend more than someone with a small family. Basing tax liability on expenditure would unfairly burden the former, who already carry the weight of numerous dependents, forcing them to pay more taxes than the latter, which is unjustifiable (Hartman, Jain & Kundu, 2016).

Conversely, most economists contend that income should serve as the fundamental measure of an individual's ability to pay. It seems highly equitable that if one person's income surpasses another's, the higher earner should contribute more to government support. This rationale explains why, in contemporary global tax systems, income has been adopted as the optimal standard for assessing the ability to pay, a theory that supports the dependent variable of Excise Duty Compliance.

2.1.2 The Theory of Planned Behaviour

The Theory of Planned Behavior emerged due to considerable variations in the manifestation of human conduct (Ajzen, 2011). This theoretical framework posits that three fundamental factors influence an individual's actions. Firstly, behavioral belief encompasses an individual's conviction regarding potential outcomes and their subsequent evaluation of those results. Confidence in these outcomes and their perceived value collectively shape an individual's attitude toward a specific behavior. The second factor, normative belief, represents an individual's perception of the normative expectations held by significant referent individuals or groups, such as family, peers, organizational leaders, tax officials, and tax consultants.

The Theory of Planned Behavior suggests that an individual's actions in society aren't random; they're driven by specific determinants, arise from clear reasons, and unfold in a structured way (Erten, 2002). This theory posits that the ability to carry out a particular behavior hinges on whether an individual has a distinct intention to perform it. Therefore, the key elements shaping this intention include one's attitude toward the behavior, subjective norms, and perceived behavioral control. As Ajzen (2002) points out, these elements are, in turn, shaped by behavioral beliefs, normative beliefs, and control beliefs. It's also been argued that both sociological and psychological factors are crucial for understanding the different levels of tax compliance.

In these types of analyses, concepts such as trust in authorities, the perceived fairness of the system, moral considerations, and social norms are often woven into the theory to provide a better grasp of tax compliance. Furthermore, research by Bobek and Hatfield (2003) empirically supports that subjectivity and perceived behavioral control are variables significantly impacting tax compliance. This theoretical framework provides foundational support for the independent variables of tax morale and stakeholder engagement

2.2 Empirical Review

2.2.1 Stakeholders' Engagement

A study by Kamil (2021) in Indonesia, focusing on the effects of stakeholder engagement, revealed a positive and significant impact on individual taxpayer compliance. Conversely, knowledge demonstrated a negative and significant relationship with taxpayer compliance in his findings. Lin and Carrol (2020) conducted research in New Zealand to determine how enhanced tax knowledge and attitudes influence compliance behavior among taxpayers. Their study found that a taxpayer's compliance behavior markedly improved upon acquiring relevant tax knowledge.

Taru and Mukta (2020) examined Goods and Services Tax (GST) compliance in India. Their review aimed to assess the extent of awareness and perception concerning the new tax. Furthermore, the study sought to investigate how promotional strategies affected tax compliance. Data was analyzed descriptively. Results indicated that awareness could be considered a moderate determinant of GST compliance among the sampled taxpayers in India. Further data analysis revealed that promotional strategies served as effective sensitization platforms, which enhanced tax compliance.

Kairu (2022) investigated the difficulties encountered by the Kenya Revenue Authority (KRA) regarding turnover tax. The study's explanatory variables included perceptions of the tax, the trust tax officers placed in the levy, and various facilitation mechanisms. In this context, "facilitation" served as an indicator for taxpayer sensitization. Primary data for the research were gathered using structured questionnaires distributed to KRA employees, with one hundred and forty-seven respondents completing them. A descriptive analysis of this data predominantly revealed that facilitation played a crucial role in promoting tax compliance. Furthermore, respondents noted that taxpayer reactions were more favorable when they actively educated taxpayers about tax legislation.

2.2.2 Excise Duty Compliance

Excise duty is a tax levied on the production, sale, or consumption of specific goods within a country. Unlike customs duty, which applies to imported and exported goods, excise duty is charged on domestically manufactured goods. Compliance with excise duty regulations ensures that businesses correctly assess, report, and remit the applicable taxes to the government. Businesses engaged in the production or sale of excisable goods must register with the relevant tax authority (Central Board of Indirect Taxes and Customs in India, or the IRS in the U.S. for certain excise taxes).

Excise taxes are also imposed on products that generate negative externalities. The Excise Duty Act of 2015 marked a shift, bringing in a new tax calculated per unit of quantity specifically for goods deemed "harmful." The core intent here was to mitigate the negative consequences arising from the production, supply, consumption, or even just the use of items whose actual costs to society aren't fully accounted for in their market price. Classic examples include tobacco and alcoholic beverages (Deloitte & Touche, 2020). Beyond this, excise taxes also serve a broader purpose: they can enhance the "vertical equity" of an economy's tax system, a benefit particularly noticeable when these duties are levied on items generally seen as luxuries.

However, goods cannot be exclusively categorized as either luxurious or harmful. It is estimated that approximately 17 million Kenyans, or 43 percent of the nation's populace, lack access to clean water (UNICEF, 2022). Nonetheless, water has now been included among excisable products, a move that contradicts the Cabinet Secretary's previous budget declaration that bottled water would not be excisable. The reasoning behind this decision likely stems from the view that bottled water is fundamentally a luxury item, not typically purchased by the average person (Deloitte & Touche, 2021).

2.3 Conceptual Framework

Conceptual framework represents a collection of overarching ideas and foundational principles drawn from pertinent areas of study, serving to organize a subsequent presentation (Kombo and Tromp 2009). Figure 1 shows the conceptual model depicting the nature of the relationship between the independent variable's stakeholder engagement and the dependent variable excise duty compliance.

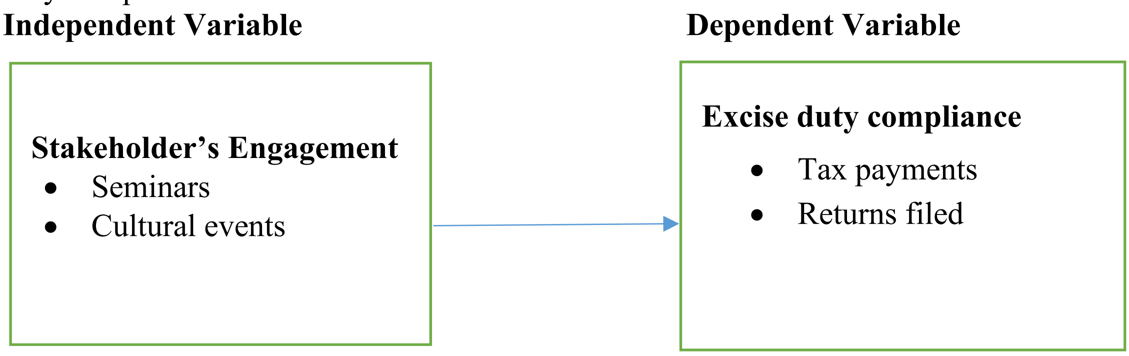

Figure 1: Conceptual Framework

3. Methodology

The research design serves as a comprehensive plan detailing the methods and strategies for gathering and assessing information, including specifying data collection techniques, the instruments to be employed, how those instruments will be managed, and the structuring of information for subsequent analysis (Lawrence, 2012). For this study, an explanatory research design was used. The explanatory research design tries to explain the nature of certain relationships and investigates the causal relationship between variables. The target population

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consisted of 185 non-alcoholic beverage dealers located in Nakuru town, Kenya. The research used a census survey approach (Smith,2024). A response rate of 81.1%, indicating that 150 of 185 questionnaires were accurately completed and returned, signifies a high degree of participant engagement and willingness to contribute data.

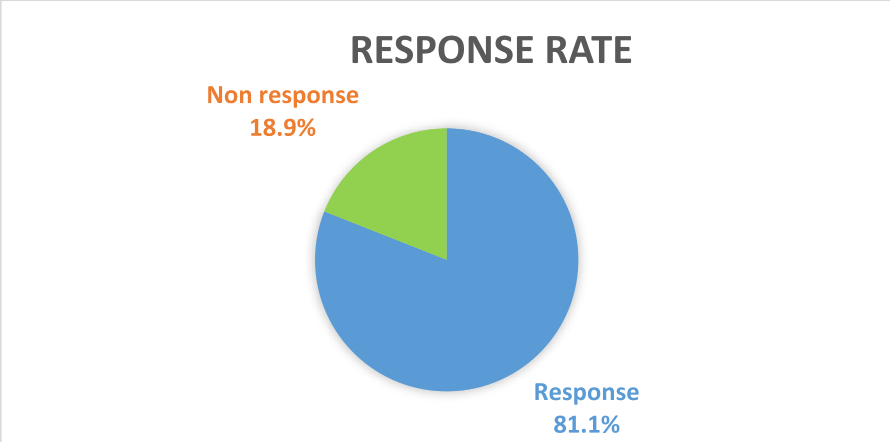

Figure 2: Response Rate

Reliability Analysis

According to Sekaran (2003), reliability refers to the stability and consistency of an instrument in measuring a concept, serving as an indicator of the measure's effectiveness or "goodness." In this study, reliability was assessed using Cronbach's Alpha, which represents the average of all possible split-half correlations. A Cronbach's alpha coefficient of 0.7 was established as the threshold for reliability in this research. Table 1 shows that the construct of excise duty compliance demonstrated excellent internal consistency with a Cronbach's alpha of 0.943, based on five items. For stakeholders' engagement, the reliability was also robust, with a Cronbach's alpha of 0.860 for five items.

Table 1: Test of Reliability of Questionnaire

Factor	Number of Items	Cronbach Alpha score	Conclusion
Excise Duty Compliance	5	0.943	Reliable
Stakeholder's Engagement	5	0.860	Reliable

4. Results and Discussion

4.1 Descriptive statistics

4.1.1 Descriptive statistics Stakeholder's Engagement

Table 2 presents the descriptive statistics for items gauging stakeholder engagement, offering insights into how respondents perceive Kenya Revenue Authority (KRA) initiatives. The KRA seminars held in my locality have assisted me to identify my tax obligations, and now I can account for tax effectively. The mean response was 3.92 with a standard deviation of 1.114. "Sensitization forums such as adverts on television have improved my excise duty

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compliance," the mean response was 4.00, accompanied by a standard deviation of 1.099. Access to tax information has become easier since I can get the information through print media (newspapers, magazines, prospectuses, pamphlets, booklets, and journals)," had a mean of 3.93 and a standard deviation of 1.157. Regarding the statement, "Kenya Revenue Authority frequently organizes taxpayers' workshops to educate taxpayers on tax laws related to taxation," the mean response obtained was 4.07, accompanied by a standard deviation of 1.127. Finally, the statement, "KRA has created awareness among taxpayers on excise duty," yielded a mean of 4.09 and a standard deviation of 1.095.

Table 2: Stakeholders' Engagement

	N	Mean	SD
The KRA seminars held in my locality have assisted me in identifying my tax obligations, and now I can account for tax effectively	150	3.92	1.114
Sensitization forums, such as adverts on television, have improved my excise duty compliance.		4.00	1.099
Access to tax information has become easier since I can get the information through the print media (newspapers, magazines, prospectuses, pamphlets, booklets, and journals)		3.93	1.157
Kenya Revenue Authority frequently organizes workshops for taxpayers workshops to educate taxpayers on tax laws related to taxation of taxpayer		4.07	1.127
KRA has created awareness among taxpayers on excise duty		4.09	1.095

4.1.2 Descriptive statistics for Excise Duty Compliance

Table 3: The descriptive statistics for the excise duty compliance questionnaire items offer insights into how respondents perceive and behave regarding their tax obligations. As detailed in Table 4.11, the statement, "I am registered for excise duty obligation," received a mean response of 4.04 with a standard deviation of 1.134. For the statement, I submit my business tax returns on the set period, the mean response is 4.05 with a standard deviation of 1.137. The statement I have been charged late payment interest in the past has a mean of 3.99 and a standard deviation of 1.161. For the statement I pay my taxes by the due date, the mean response is 4.01 with a standard deviation of 1.138. Finally, the statement I have been charged with a late filing penalty in the past has a mean of 4.02 and a standard deviation of 1.108.

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Table 4: Excise Duty Compliance

	N	Mean	SD
I am registered for excise duty obligation	150	4.04	1.134
I submit my business tax returns on the set period.		4.05	1.137
I have been charged late payment interest in the past.		3.99	1.161
I pay my taxes by the due date.		4.01	1.138
I have been charged with a late filing penalty in the past.		4.02	1.108

4.2 Correlation Analysis

The correlation analysis to explore the nature of the relationships between excise duty compliance and stakeholders' engagement. The correlation matrix showed that the correlation between stakeholders' engagement showed a significant and positive correlation at 45.3%, with excise duty compliance, suggesting that a stronger stakeholder engagement is associated with better compliance.

Table 4: Correlation Statistics

	Excise Duty Compliance	Stakeholder's Engagement
Excise Duty Compliance	1	0.453**
Stakeholder's Engagement	0. 453**	1

**. Correlation is significant at the 0.05 level (2-tailed).

4.3 Regression Analysis

Table 5 showed that Stakeholders' Engagement caused a variation of 20.5% or (R^2=0.205 and adjusted R^2 =0.199) on Excise Duty Compliance. The remaining 79.5% of variation was caused by other factors not included in the model.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.453[a]	.0.205	.199	.43871

a. Predictors: (Constant), Stakeholders' Engagement _mean

Table 6 shows that there was F-statistic of 216.580 and a p-value of 0.000<0.05, which indicates that the regression model explained a significant proportion of the variance in Excise Duty Compliance.

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Table 6: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	101.143	1	101.143	216.580	0.000
	Residual	69.205	148	0.467		
	Total	170.348	149			

a. Dependent Variable: Excise Duty Compliance.
b. Predictor: (Constant), Stakeholder's Engagement

Table 7 showed that A unit change in the stakeholder's engagement causes a 0.265 significant increase in Excise Duty Compliance, β = 0.265, p-value = 0.001. H_{01}, which stated that stakeholders' engagement has no significant effect on excise duty compliance among non-alcoholic beverage dealers in Nakuru town, Kenya. This highlights the role of stakeholders' engagement in enhancing compliance, which was rejected $p<0.05$.

Table 7: Regression Coefficient analysis

Variable	**Standardized β**	**Std. Error**	**t-Statistic**	**Unstandardized β**	**Prob.**
Constant	2.353	0.492	4.777		0.000
	0.265	0.077	3.434	0.211	0.001

4.4 Discussion of the Findings

The study sought to establish the effect of stakeholders' engagement on excise duty compliance among non-alcoholic beverages dealers in Nakuru town, Kenya. The correlation analysis found that stakeholders' engagement has a significantly positive correlation with excise duty compliance (r = .453), suggesting that active involvement of stakeholders in tax processes fosters trust and cooperation, thereby enhancing compliance. This is corroborated by a study by Bird et al. (2019), which emphasized that inclusive stakeholder engagement strategies improve transparency and accountability in tax systems. The hierarchical model found that stakeholders' engagement has a significant and positive effect on excise duty compliance among non-alcoholic beverages dealers in Nakuru Town, Kenya. (β = 0.265, p-value = 0.001). This finding highlights the vital role of involving stakeholders in tax-related decision-making. Such engagement helps build cooperation and improves excise duty compliance.

5. Conclusion

The study concludes that stakeholder engagement has a significant positive effect on excise duty compliance among non-alcoholic beverage dealers in Nakuru Town, Kenya. The study investigated how stakeholder engagement affects excise duty compliance. Our correlation analysis revealed a significantly positive relationship, indicating that when stakeholders are actively involved, compliance with excise duty regulations improves. The regression analysis confirmed the conclusion that improving stakeholders' engagement leads to high excise duty compliance rates, leading to the rejection of the null hypothesis(H_{01}). The study contributes to new knowledge by highlighting the role of stakeholder engagement in building trust and cooperation, which are critical for improving compliance in resource-constrained settings.

6. Recommendations

The findings recommend that stakeholders' engagement has a positive effect on excise duty compliance. Stakeholder engagement policies should be institutionalized, ensuring that non-alcoholic beverage dealers are actively involved in tax formulation and implementation processes.

Future research should examine comparative studies between different regions or countries may yield valuable lessons on best practices for excise duty compliance.

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