

## ABSTRACT

This study was carried out for the purpose of assessing the Factors Affecting Tax Compliance for Small Enterprises in Urban west region in Unguja, the study was conducted at Zanzibar Revenue Authority in Zanzibar. The specific objectives of the study were, to determine the extent to which tax system influence tax compliance behavior among Small Enterprises, to examine the extent to which tax administration factors influence tax compliance among Small Enterprises and to examine the extent to which tax payer's factors influence tax compliance. Research approach was mixed approach (Triangulation). A case study research design was used. The research purposively selects random sample of Small enterprises owners and managers to be selected. Data collection methods were questionnaires and interview. The data obtained from questionnaires was analyzed by using SPSS. The study revealed that most of the Small enterprises in Zanzibar Urban West tax region are owned and run by the owners who are sole proprietors, most of the firms are more than five years old and have less than two permanent employees and less than three casual workers. Result revealed that tax compliance for Small Enterprises in Urban west region in Unguja is influenced by different factors includes economic deterrence, comparative treatment and fiscal exchange.

