

ABSTRACT

The study was to examine the Impact of Property Tax institutional Reform on Tax revenue Collection performance in Tanzania; A Case study of TRA Shinyanga. The study was use cross-sectional research design, where by qualitative was employed. Purposive sampling techniques was employed to select 86 TRA Officials. Data was collected through interview and structured questionnaires. After data collection descriptive statistics (frequency, percentage, mean and standard deviation), with corresponding inferential statistical techniques was employed for analysing quantitative data using SPSS while qualitative data was analysed through thematic approach. The Results showed that 54.3% of respondents agreed that efficiency on tax collection as their perceptions of property tax institutional reform on tax revenue collection performance. Furthermore, findings revealed that 75% of respondents reported a lack of administrative capacity to assess taxes and levies, and complex tax regulations and procedures for 79%, difficulties in assessing property values for 85%. Study concludes that the government has looked for new non-traditional sources of tax revenue that have not yet been tapped or have not been efficiently used in order to improve tax revenue collection without shifting the burden to a small number of taxpayer categories. Additionally, the government has worked to increase the efficiency of tax collection by creating strategies that would lower tax administration expenses, reach a wider audience, lessen annoyance, and be more inexpensive for tax payers.