ROLE OF TAX INTELLIGENCE IN REVENUE COLLECTION BY KENYA REVENUE AUTHORITY IN MOMBASA COUNTY

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ABSTRACT

The study sought to establish the role of tax intelligence in revenue collection by Kenya Revenue Authority in Mombasa County. The study adopted descriptive research design and a structured questionnaire to collect primary data. The target population was 588 Kenya Revenue Authority employees in Southern Region headquarters as detailed in Kenya Revenue Authority human resource database. A sample size of 238 was derived using Yamane formula. The findings of the study would be of vital significance to Kenya Revenue Authority, taxpayers and the academic network by providing them with an oversight of role of tax intelligence in revenue collection by Kenya Revenue Authority in Kenya. Based on the findings, it was evident that there is a significant relationship between tax intelligence collection, tax intelligence operations and data-intelligent strategy and revenue collection by Kenya Revenue Authority in Mombasa County. Correlations analysis results indicated a positive relationship between tax intelligence and revenue collection. In conclusion, the study established that tax intelligence is applied by KRA through making use of some renowned techniques associated to the task, in the course of investigations conducted by the tax intelligence staff. The study recommended that KRA management should allocate more financial resources to enable recruitment of more intelligence officers. The study also recommended that the government should allocate the organization with sufficient operation funds in order to expand intelligence operations in the country. Additionally, the study recommended regular training of intelligence officers and adequate consideration for intelligence reports by the management. Finally, the tax intelligence department should develop an Intelligence Management System, preferably in a computerized format and integrated in a network to allow for intelligence collection, analysis and dissemination and feedback management. There is need to conduct further research which may be extended in details to other variables. A repetition of this study should be conducted using a larger sample size, with inclusion of more variables and application of more robust set of statistical tools apart from those used in this study which could increase the robustness of study models and hence the validity of the results.

Key Words: Tax Intelligence Collection, Data-Intelligent Strategy, Tax Intelligence Operations, Revenue Collection, KRA

INTRODUCTION

Tax is a compulsory fiscal charge or some other type of levy imposed on person's income by a state agency in order to fund government spending upon which failure to pay, evasion or resistance to taxation, is punishable by law (Odongo, 2016). When taxes are not fully paid, the state may impose civil penalties such as fines or forfeiture or criminal penalties such as incarceration on the non-paying entities or individuals. Tax systems, and particularly international taxation arrangements, have struggled to keep pace with globalization and market liberalization. Tax administrations, much like tax policy makers, are exposed to rapid change through the digitalization of the economy and the emergence of new business models and ways of working. To manage the ever changing tax landscape, alongside the increased use of analytics, tax authorities and tax advisors are starting to explore the possibilities for deploying sophisticated data analytics and artificial intelligence in tax to facilitate compliance and assist professionals and their clients with commonly encountered questions. While data analytics has received a lot of attention, artificial intelligence in tax is a relatively new portent (Owens, 2020).

Tax intelligence is the activity of gathering information, which aims to counsel the tax administration in the planning and execution of its legal powers, especially in combating tax avoidance, tax evasion, and terrorist financing (CIAT, 2018). It involves collecting data that is not publicly available, or analysis based at least in part on such data, that has been prepared for policy makers or other actors inside government. What makes it unique is that intelligence is based in part on some information that has been collected secretly using government sources and methods of information collection. This is the definition the study will follow. While it is true that any information from any source could accurately be called intelligence, in this study, the term intelligence will specifically refer to this kind of information that exclusively comes from government agencies, and is based on data that is collected by clandestine sources and methods.

The US has relied on intelligence since it has experienced criminals targeting the tax systems to obtain illegal and fraudulent refunds. To combat this problem, Internal Revenue Service (IRS) and Criminal Investigation (CI) has set up the Office of Refund Fraud at Headquarters to orchestrate CI.s efforts in this area (Fort, 2019). CI has set up Fraud Detection Centers (FDCs) at each of the IRS Centers where tax returns were filed to have immediate access to tax returns as they are being filed. The personnel at the FDCs have developed sophisticated computer programs and analytical techniques to try and identify quickly the fraudulent schemes. CI also uses other methods to investigate these schemes if the refunds have already been issued. One of the most successful methods used by IRS-CI most recently is to investigate fraudulent return preparers for violating wire or mail fraud statutes as predicate offenses for money laundering statutes. All tax returns in the US are filed either by mail or electronically. The use of the money laundering statutes also allows the agents to obtain a warrant to immediately seize the stolen funds before it can be transferred out of the IRS jurisdiction. However, these statutes are only used in schemes where the refunds are of high dollar figures and the risk of losing the money is great. The US does not want to regularly use money laundering statutes to combat tax violations (CIAT, 2018).

The South African Revenue Service works together with other government agencies in enforcing tax laws. SARS not only enforce tax laws but also plays a role protecting the economy against money laundering and corruption (Storm & Coetzee, 2018). They are active participants in the Multi-Agency Working Group and the Anti-Corruption Task Team charged with combating corruption in government. Laws such as the Financial Intelligence Centre Act, the Prevention of Organized Crime Act and the Prevention and Treatment of Drug Abuse Act also lead SARS to join forces with the South African

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Police Department and the Financial Intelligence Centre. South Africa Finance Minister Tito Mboweni in his Supplementary Budget speech necessitated by the pandemic promised to tackle the criminal activities by focusing significantly on areas of syndicated fraud, they have seen a proliferation (Salie, 2020). Between April and September 2018, SARS has achieved 30 successful convictions in VAT and Personal Income Tax (PIT) fraud cases, involving R65 million. This represented a 100% success rate in convictions relating to the fraud cases that were investigated by SARS criminal investigators and finalized by the courts during this time, Chief Officer of Enforcement revealed (SARS, 2019). The cases related to charges of bribery, fraud, theft and contravention of the Income Tax Act, VAT Act.

The extent to which tax invasion fraud is perpetrated in Nigeria is quit high and alarming. In a bid to track all tax evaders and defaulters in the country, the FIRS launched a national intelligence gathering system. This move would help FIRS prevent tax evasion by gathering data that will expose defaulters and bring them to book hence the FIRS is currently restructuring its operations in order to surpass its 2020 revenue target (Modugu & Anyaduba, 2020). The intelligence gathering system is Information and Communication Technology based and is being implemented in close collaboration with the ICPC and other anti-corruption agencies as well as financial institutions to tackle economy based crimes, including money laundering. The collaboration with the ICPC to track tax fraud and block all revenue leakages is to ensure that we raise the revenue for the government to fund its budget. We need the data and intelligence which you have to help us track tax evaders and bring them into the tax net. The sharing of data with the FIRS in order to track tax evaders, defaulters and tackle illicit financial flow in Nigeria will enable the government to raise its revenue profile in order to fund development projects (Adebolu, 2018).

Kenya Revenue Authority was legislated in the year 1995 as part of the administration reforms to be the principal revenue collector on behalf of the Kenyan government. Its primary goal is to bring the country into financial autonomy through effective and efficient tax revenue mobilization. Its purpose is to assess, administer, collect, and enforcement all laws and regulations related to revenue and its core values are trustworthy, ethical, competent and helpful (Kenya Revenue Authority, 2019). It is divided into departments with Intelligence & Strategic Operations Department charged with the duty to Developing and implementing an effective framework for Intelligence collection, reporting, capacity in support of effective and efficient collection and management of intelligence. It also oversees timely and effective collection of intelligence in all areas of Authority's interest, management of effective linkages with stakeholders including other law enforcement agencies to facilitate collection and management of intelligence among others.

To ease tax assessment, collection and take services closer to the people, KRA maintains six service regions Southern Region being one of them with its headquarters in Mombasa. The Intelligence and Strategic Operations Department in Mombasa has partnered with partner government agencies to combat many financial crimes, tax evasion, and drug trafficking among others. The objectives of tax intelligence are detection done through interviews, surveillance, execution of search warrants, analysis of financials, review of taxpayer records, and obtaining third party information. Disruption aimed at identifying tax evasion schemes and dismantling the cartels. Deterrence against tax evasion and other fraudulent activities to ensure compliance through prosecution, imposition of penalties, taxpayer education and awareness as well as media publicity among others and finally enhancing compliance through unearthing emerging evasion schemes and recommend measures to seal loopholes by amending the tax laws (KRA, 2019).

Kenya Revenue Authority launched its 7th Corporate Plan themed "Revenue Mobilization through Transformation, Data-Driven decision-making and Tax Base expansion". The authority's refined vision is "To be A Globally Trusted Revenue Agency facilitating Tax and Customs compliance". Among the strategic outcomes were to enhance revenue through improved compliance and become a data and intelligence driven organization (KRA, 2019). To achieve the outcomes required execution of fresh strategies focused towards customer service improvement, tax base expansion, combating illicit trade, and recourse to data analytics. Among the KPIs in the Corporate Plan was automation service where KRA has achieved an automation level of 95.7% and automation of individual taxpayers' functions at 94%. They will also leverage on government's commitment to automation and ongoing integration of iTax with the IFMIS, NHIF and NSSF (Gitaru , 2019). This will seal most loopholes for tax evasion leading to improved revenue collection enabling the implementation of the Government's Big Four Agenda and the long Term Plan of Vision 2030.

Kenya Revenue Authority has invested heavily on streamlining business processes leveraging on technology so as to achieve efficiency in operations (Gatheru, 2018). Despite this, KRA has continuously missed its revenue collection target, in the financial year 2015/2016 the taxman missed its revenue collection target by Kshs 12 billion, by Kshs 67 billion in 2016/2017 and Kshs 106 billion in 2017/2018. Although in the financial year 2018/2019, revenue collection grew by 11%, this was still short of the revenue target of 1.643 trillion, where the authority collected 1.58 trillion. The taxman further missed its mid-annual target by Sh88.3 billion after netting Sh779.3 billion in the first half of the 2019/2020 financial year (KRA, 2019). The short falls could be attributed inadequate staff transition to new ways of working by leveraging on technology to provide improved services to taxpayers. Also taxpayers could invent

ways of dodging the taxman through collusion or other ways to evade tax (Kioko, 2019).

A number of studies have been conducted, but none have closely addressed the role of tax intelligence in revenue collection by Kenya Revenue Authority. This information gap provides an opportunity for this kind of study. A study by Gatheru (2018), revealed that strategic management practices ensures objectives of an organization are customer focused and are sought in the most efficient processes. A study by Nishimwe (2019), the findings of the study show that predictive analytics, centralized analytics structure and predictive modelling have a positive significant effect on revenue collection by Rwanda Revenue Authority in Rwamagana. A study by Gitaru (2019) established that there was a significant increase in the revenue generated after introduction of intelligence gathering system. A study by Kioko (2019) implied that as the taxman increases its expenditure on intelligence collection, data-intelligent strategy and the management operations, it is expected that custom tax revenue will grow. A study by Ogola (2018), the findings revealed that resource allocation, management decision and customs legislation contributed significantly to the performance of customs revenue collection efficiency. Although the results were all positive, there was still a gap on the role of tax intelligence in revenue collection by Kenya Revenue Authority which necessitated further studies to be conducted.

LITERATURE REVIEW

Theoretical Review

Economic Deterrence Theory

The theory signifies that tax behaviour is influenced by the probability of detection, tax penalty and tax rates. Base on the deterrence theory, the variation in crime propensity between individuals is dependent on the expected benefit or cost rather than the difference in motivation to commit crime. This implies that the theory asserts that an individual is rational in his/her decision and only

aims at maximizing expected utility (Tefera, 2014). The deterrence model shows that risk-averse agents are more likely to comply than risk neutral agents, and it is plausible to assume that taxpayers are risk-averse. But the levels of risk aversion necessary to explain the observed levels of tax compliance are wholly implausible. It is also true that the probability of detection that determines behavior is the perceived rather than the actual one. But while evidence suggests that taxpayers generally overestimate audit probabilities, it also suggests that taxpayers with a greater opportunity to evade have a more realistic view of audit coverage (Sasaka, 2016).

This theory was relevant to this study since it explained how tax authorities use analytics tools to obtain taxpayer behaviors relating to compliance checks and tax evasion. It involved data mining techniques to obtain tax data from mass media, the internet, third-party sources. It can also help with transparency, which more countries and international organizations are using to decrease tax evasion and tighten the international community. Many countries are working on initiatives to share data securely within and outside of its borders. For example, OECD has been driving an initiative called Base Erosion and Profit Shifting (BEPS) to fight tax avoidance that exploit gaps and mismatches in tax rules between countries. Predictive modelling is used for investigating errors and fraud while predictive analytics is used to make predictions about future outcomes based on historical data and analytics techniques. All these are aimed at gaining ground on taxpayers' behaviours so as to increase probability of detection of non-compliant taxpayers. This will result to minimal tax cheats since probability of detection will be high leading to improved revenue collection (KRA, 2019).

Slippery Slope Framework (SSF)

It was introduced to address the need for combining the use of economic and behavioral factors associated with tax compliance (Njenga, Waiganjo, & Koima, 2015). This framework includes

a number of economic and behavioral factors – perception of audit probabilities, tax penalties, tax knowledge, attitudes, norms, distributive fairness, procedural fairness, and retributive fairness – that shape the level of taxpayers' trust in tax authorities and/or their perception of the power of tax authorities. All these factors are then considered in the framework and linked to trust and power in a relationship (Gatheru, 2018).

According to the slippery slope framework both power and trust increase tax compliance though, the derived quality of compliance differs. Power is assumed to be strongly related to an antagonistic interaction climate, causing enforced tax compliance. An antagonistic interaction climate is characterized by tax authorities perceiving taxpayers as "robbers" motivated to evade whenever the opportunity arises. Taxpayers, on the other hand, feel persecuted by the authorities, perceived as "cops", and search for possibilities to escape the pressure to obey. Contrary to power, trust is assumed to strongly relate to a synergistic climate, causing voluntary tax compliance. If authorities are perceived as engaged for the good of the society, taxpayers are willing to cooperate by contributing their share to the community.

The theory was relevant to this study as pre-supposes that the best thing to do at a time depended on the situation (Sasaka, 2016). The objectives of tax intelligence are detection done through interviews, surveillance, execution of search warrants, analysis of financials, review of taxpayer records, and obtaining third party information. Deterrence against tax evasion and other fraudulent activities to ensure compliance through prosecution, imposition of penalties, taxpayer education and awareness as well as media publicity among others and finally enhancing compliance through unearthing emerging evasion schemes and recommend measures to seal loopholes through administrative action or amendment of laws. KRA has employed many resources ranging from human such as whistle blowers to technological such as intelligence

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gathering system, anonymous reporting system, setting up a cyber-command center to enhance data security and case management system. The government has also set robust prosecution and intelligence driven investigation framework. They include setting up a digital forensic laboratory to facilitate the examination of digital data, enhancing laboratory testing services for improved compliance, and improving collaborative arrangements with other private agencies (KRA, 2019).

Resource Dependency Theory

Resource dependence theory is the study of how the external resources of organizations affect their behaviors (McDowl, 2017). The procurement of external resources is an important tenet of both the strategic and tactical management of any company. The assumption of this theory is that dependence on essential resources impact actions of organizational decisions and their elaboration depends on the particular dependency situation. Organizations are unable to produce all the resources they need to operate and hence they must engage in exchanges with the external environment so as to acquire the resources they need to survive. Hence, the theory stressed the importance of looking at the environment in which an organization operates when trying to explain behavior and impact. The survival of most organizations depends on their ability to attract the resources needed to support their operations (Gatheru, 2018).

The theory is relevant to this study as KRA has employees who are skilled in different fields and coupled with advancement in technology, revenue collection may be enhanced. Due to increased cases of tax evasion, the taxman depends much on tax intelligence operations to collect evidences which include, reconnaissance, surveillance and search and seizures. This requires obtaining external resources to facilitate its smooth and effective operation for its success. The external collaboration includes: Enforcement agencies such Kenya Police and occasionally Interpol in raiding premises and effecting arrests on persons suspected of committing tax frauds. Anti-Banking Fraud, and Money Laundering units assist KRA in safeguarding revenue by monitoring banking transactions and reporting to KRA any case of cheque diversion and money laundering: The Director of Public Prosecutor cooperates with KRA in facilitating prosecution of suits where taxpayers have objected to tax assessments and opted for litigation: Finally, operations of financial institutions are key to proper revenue administration whereby banks also cooperate with KRA on provision of data that supports addressing specific tax evasion cases (Gitaru, 2019).
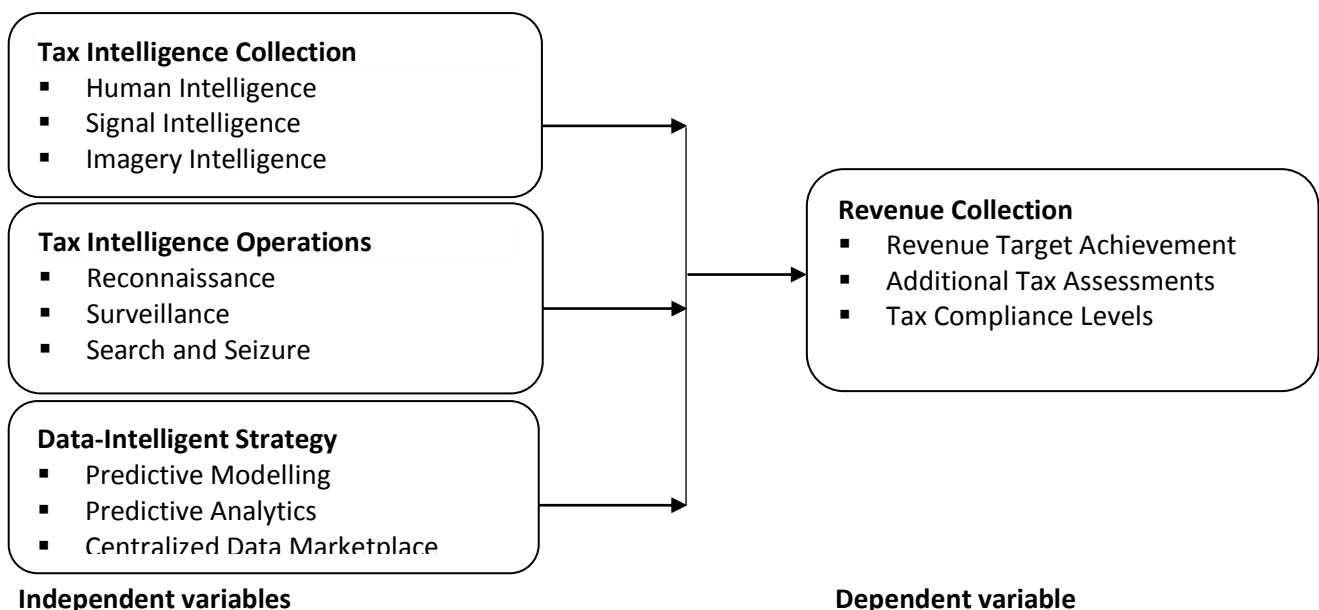
Tax Intelligence Collection
- Human Intelligence
- Signal Intelligence
- Imagery Intelligence

Tax Intelligence Operations
- Reconnaissance
- Surveillance
- Search and Seizure

Data-Intelligent Strategy
- Predictive Modelling
- Predictive Analytics
- Centralized Data Marketplace

Revenue Collection
- Revenue Target Achievement
- Additional Tax Assessments
- Tax Compliance Levels

Independent variables   Dependent variable

Figure 1: Conceptual Framework

Tax intelligence is the activity of gathering information, which aims to counsel the tax administration in the planning and execution of its legal powers, especially in combating tax avoidance, tax evasion, and terrorist financing (CIAT, 2018). The objectives of tax intelligence are detection done through interviews, surveillance, execution of search warrants, analysis of financials, review of taxpayer records, and obtaining third party information. Disruption aimed at identifying tax evasion schemes and dismantling the cartels.

Tax Intelligence operation is the method of searching of denied data which is information of interest for the tax administration but not available in open sources because the holders have hidden them (CIAT, 2018). This search is done by means of a wide fiscal investigation. The tax intelligence operations must develop an intelligence information system, preferentially in a computerized format and integrated in a network to allow its agents to use it, not only for operational purposes, but for analysis as well. This system's project would make possible the management of every incoming communication whose investigation or forwarding is under tax intelligence's responsibility: reports on suspect financial operations, warning of alert, reports on a typical transactions and elements that permit to consolidate signs or evidences related to the practice of tax illicit activities. The objective is to obtain evidences that provide basis for a civil tax examination or for the beginning of a judicial criminal process (CIAT, 2018). There are various methods used in tax intelligence operations by the taxman like reconnaissance, tax surveillance and search and seizure.

Data intelligent strategy refers to analytics tools and methods employed by tax authorities to obtain taxpayer behaviors relating to compliance checks and tax evasion. It involves data mining techniques to obtain tax data from mass media, the internet, third-party sources such as banks and digital channels such as social media (Preimesberger, 2018). Tax administrations that effectively deploy a

data-intelligent strategy improve their competence and success by: Growing taxpayers' satisfaction, helping administrators better understand taxpayers, maximizing risk detection and intelligent audits and improving macro socio-economic predictability to close the tax gap. It can also help with transparency, which more countries and international organizations are using to decrease tax evasion and tighten the international community. Many countries are working on initiatives to share data securely within and outside of its borders. For example, OECD has been driving an initiative called Base Erosion and Profit Shifting to fight tax avoidance that exploits gaps and mismatches in tax rules between countries (OECD, 2016).

Revenue collection is the process through which the government generates finances from people and businesses implemented by a government agency such as Kenya Revenue Authority in Kenya (Gatheru, 2018). Tax collection is divided into domestic taxes and custom duty. In direct taxes, the burden falls on the taxpayer, it cannot be transferred to another, they include individual income tax, corporate tax while on indirect tax, the burden of tax falls on the final consumer, and they include value added tax, and excise duty. To maximise tax collection and minimise cost, the government has improved efficiency of tax administration by employing competent personnel and embrace modern technology in tax collection.

Empirical Review

A study by Maina (2019) on the impact of tax intelligence operations on efficiency of revenue collection at Domestic Taxes Department at Kenya Revenue Authority. The specific objectives of the study were: To determine the impact of reconnaissance, surveillances and search and seizure on efficiency of revenue collection at Domestic Taxes Department at Kenya Revenue Authority. The study adopted a descriptive research design and primary data were collected by administration of questionnaires. The study found out that tax intelligence operations impacts on

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efficiency of revenue collection at Domestic Taxes Department at Kenya Revenue Authority. The study has found out that a combine impact of artificial intelligence system, data-intelligent system and human intelligence system had a joint positive significant impact on revenue generation in Mombasa.

A study by Nishimwe (2019) on the effect of data intelligent strategy in revenue collection by Rwanda Revenue Authority in Rwamagana. The specific objectives of the study were: To establish the effect of predictive analytics on data-intelligent strategy in revenue collection by Rwanda Revenue Authority in Rwamagana. To determine the effect of centralized analytics structure on data-intelligent strategy in revenue collection by Rwanda Revenue Authority in Rwamagana. And to assess the effect of predictive modelling on data intelligent strategy in revenue collection by Rwanda Revenue Authority in Rwamagana. The study adopted a descriptive research design and data were collected through questionnaires. The findings of the study show that predictive analytics, centralized analytics structure and predictive modelling have a positive significant effect on revenue collection by Rwanda Revenue Authority in Rwamagana.

A study by Gitaru (2019) on the impact of intelligence gathering system on revenue generation by Kenya Revenue Authority in Mombasa. The specific objectives of the study were: To establish the impact of artificial intelligence system on revenue generation by Kenya Revenue Authority in Mombasa. To determine the impact of human intelligence system on revenue generation by Kenya Revenue Authority in Mombasa. To assess the impact of data-intelligent system on revenue collection by Kenya Revenue Authority in Mombasa. The study adopted a descriptive research design and data were collected through questionnaires. The study findings established that there was a significant increase in the revenue generated after introduction of intelligence gathering system. The study has found out that a combine impact of taxpayer

segmentation, data-intelligent strategy and informer management had a joint positive significant impact on revenue generation in Mombasa.

A study by Kioko (2019) on the impact of strategic management practices on custom tax collection at the Kenya Ports Authority, Mombasa. The specific objectives of the study were: To establish the impact of intelligence collection on custom tax collection at the Kenya Ports Authority, Mombasa. To assess the impact of data-intelligent strategy on custom tax collection at the Kenya Ports Authority, Mombasa. To determine the impact of tax intelligence operations on custom tax collection at the Kenya Ports Authority, Mombasa. The study adopted a descriptive research design and data were collected through questionnaires. The results of the study show that the expenditures by the tax authority on the intelligence collection, data-intelligent strategy and tax intelligence operations had a positive and statistically significant impact on custom tax collection at the Kenya Ports Authority. The relationship between the three variables and custom tax collection is positive, implying that as the taxman increases its expenditure on intelligence collection, data-intelligent strategy and tax intelligence operations will result to the growth of custom tax revenue in KPA.

METHODOLOGY

Descriptive research design was employed in this study. This was valuable as it allowed the researcher to observe the subject in their natural form without manipulating the variables (Kothari, 2014). The study used Yamane formula and the sample size of 238. Stratified random sampling technique was used in this study and the population grouped into three strata consisting of top, middle and lower management. Quantitative statistics were assembled, tabulated, coded and examined using SPSS version 25 and then analyzed and presented using descriptive and inferential statistics using correlation and regression analysis. Multiple linear regression analysis was carried out to determine the form of the mathematical model that

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defines the relationship between the dependent and independent variables. The multiple regression formula was presented as shown below;

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \mathcal{E}$$

Where;

Y – Revenue Collection

β_0 – Constant Term

$\beta_1, \beta_2, \beta_3$ – Correlation Coefficients

X_1 – Tax Intelligence Collection

X_2 – Tax Intelligence Operations

X_3 – Data-Intelligent Strategy

$\mathcal{E}$ – Error term

FINDINGS

Tax Intelligence Collection

The first objective of the study was aimed at establishing the role of tax intelligence collection in revenue collection by Kenya Revenue Authority in Mombasa County. The objective was determined by posing several statements related to tax intelligence collection. A Likert scale was used to rate this variable's effects on a scale of 5 point within a range of; 1= strongly disagree which was the lowest scale and 5 = strongly agree which was the highest scale and were analyzed using the mean score. The closer the mean score on each score was to 5, the stronger the agreement was to the statement posed. A score of around 2.5 would indicate uncertainty while scores significantly below 2.5 would suggest disagreement with the suggested statements.

Table 1: Tax Intelligence Collection

	Mean	Standard Deviation
Signal intelligence is a very convincing form of evidence about tax evasion schemes as it provides almost instantaneous information.	4.31	.576
Signal intelligence is useful since the emitter location can be pinpointed hence easy to track the tax evasion scheme with accuracy.	4.11	.673
Human intelligence has the ability to spot anomalies that are missed by rigid algorithms thus capable of detecting potential tax evasion schemes.	4.43	.784
The authority has an elaborate informer management framework which governs intelligence collection through informers.	4.26	.814
Imagery intelligence is highly credible form of tax intelligence collection as the evidence can be seen by the end user.	4.51	.684
Imagery intelligence is very reliable since the environmental physical features can be studied in details thus provide more evidence about the target.	4.35	.931
Average	**4.33**	**.743**

The results in Table 1 showed that the respondents agreed that signal intelligence is the most convincing form of evidence about tax evasion schemes as it provides almost instantaneous information with a mean of 4.31 and standard deviation of 0.576. Signal intelligence is useful since the emitter location can be pinpointed hence easy to track the tax evasion scheme with accuracy with a mean of 4.11 and standard deviation of 0.673. Human intelligence has the ability to spot anomalies that are missed by rigid algorithms thus capable of detecting potential tax evasion schemes with a mean of 4.43 and standard deviation of 0.784. The authority has an elaborate informer management framework which governs intelligence collection through informers with a mean of 4.26 and standard deviation of 0.814. Imagery intelligence is highly credible form of tax intelligence collection as the evidence can be seen by the end user with a mean of 4.51 and standard deviation of 0.684. Finally, they agreed that imagery intelligence is very reliable since the environmental

physical features can be studied in details thus provide more evidence about the target with a mean of 4.35 and standard deviation of 0.931.

Likewise, the aggregate mean score of 4.33 and standard deviation of 0.743 signifies that tax intelligence collection has a considerable outcome on revenue collection by Kenya Revenue Authority in Mombasa County. The result was in tandem with Gitaru (2019) who established that there was a significant increase in the revenue generated after introduction of intelligence gathering system. The study has found out that a combined impact of artificial intelligence system, data-intelligent system and human intelligence system had a joint positive significant impact on revenue generation in Mombasa.

Tax Intelligence Operations

The aim of the second study objective was to determine the role of tax intelligence operations in revenue collection by Kenya Revenue Authority in Mombasa County. This objective was determined by posing several statements related to tax intelligence operations. A Likert scale was used to rate this variable's effects on a scale of 5 point within a range of; 1= strongly disagree which was the lowest scale and 5 = strongly agree which was the highest scale and were analyzed using the mean score. The closer the mean score on each score was to 5, the stronger the agreement was to the statement posed. A score of around 2.5 would indicate uncertainty while scores significantly below 2.5 would suggest disagreement with the suggested statements.

Table 2: Tax Intelligence Operations

	Mean	Standard Deviation
Reconnaissance helps tax officials gather all the information about taxpayers' operating environment relevant to the phase of investigation.	4.22	.556
Reconnaissance aids tax officials to know the targeted taxpayers' schedules of operation thus help in undercover activities in their premises.	4.34	.868
Tax surveillance aids tax officials to identify the places where clandestine activities are being held.	4.25	.839
Tax surveillance aids tax officials to verify the illicit activities being undertaken by taxpayers.	4.17	.876
Search and seizure aids tax officials to hunt for evidence of illicit practices in various hideouts of taxpayers.	4.29	.809
Search and seizure aids tax officials to obtain denied tax data that assure the precise determination of the tax liability.	4.36	.713
Average	**4.28**	**.776**

The results in Table 2 indicated that the respondents agreed that reconnaissance has helped tax officials gather all the information about taxpayers' operating environment relevant to the phase of investigation with a mean of 4.22 and standard deviation of 0.556. Reconnaissance aids tax officials to know the targeted taxpayers' schedules of operation thus help in undercover activities in their premises with a mean of 4.34 and standard deviation of 0.868. Tax surveillance aids tax officials to identify the places were clandestine

activities are being held with a mean of 4.25 and standard deviation of 0.839. Tax surveillance aids tax officials to verify the illicit activities being undertaken by taxpayers with a mean of 4.17 and standard deviation of 0.876. Search and seizure aids tax officials to hunt for evidence of illicit practices in various hideouts of taxpayers with a mean of 4.29 and standard deviation of 0.809. Finally, they agreed that search and seizure aids tax officials to obtain denied tax data that assure the precise

determination of the tax liability with a mean of 4.36 and standard deviation of 0.713.

Likewise, the aggregate mean score of 4.28 and standard deviation of 0.776 signifies that tax intelligence operations have a considerable outcome on revenue collection by Kenya Revenue Authority in Mombasa County. The findings support the results of Kioko (2019), who stated that the expenditures by the tax authority on tax intelligence operations had a positive and statistically significant impact on customs tax collection at the Kenya Ports Authority. The relationship between the tax intelligence operations and customs tax collection is positive, implying that as the taxman increases its expenditure on tax intelligence operations will result to the growth of customs tax revenue in KPA.

Data-Intelligent Strategy

The third study objective was to assess the role of data-intelligent strategy in revenue collection by Kenya Revenue Authority in Mombasa County. This objective was determined by posing several statements related to investigate the role of data-intelligent strategy. A Likert scale was used to rate this variable's effects on a scale of 5 point within a range of; 1= strongly disagree which was the lowest scale and 5 = strongly agree which was the highest scale and were analyzed using the mean score. The closer the mean score on each score was to 5, the stronger the agreement was to the statement posed. A score of around 2.5 would indicate uncertainty while scores significantly below 2.5 would suggest disagreement with the suggested statements.

The results in Table 3 indicated that the respondents agreed that predictive modelling has helped detect fraud by integrating current data with social network analysis with a mean of 4.10 and standard deviation of 0.604. Predictive modelling enables detection and remedial of filing errors and payment compliance with a mean of 4.19 and standard deviation of 0.682. Predictive analytics helps KRA officials predict unreported income based on sector analysis thus a good source of date intelligence with a mean of 3.93 and standard deviation of 0.765. Predictive analytics provide unverified learning means to identify new, unknown types of risk and interesting/anomalous patterns in data with a mean of 4.06 and standard deviation of 0.702. Centralized data marketplace enables faster data transfer across departments for faster decision making on intelligence information with a mean of 3.89 and standard deviation of 0.725. Finally, they agreed that Centralized data marketplace enables information sharing easier across departments reducing inter-departmental rivalries in KRA with a mean of 3.96 and standard deviation of 0.851.

Table 3: Data-Intelligent Strategy

	Mean	Standard Deviation
Predictive modelling helps detect fraud by integrating current data with social network analysis.	4.10	.604
Predictive modelling enables detection and remedial of filing errors and payment compliance.	4.19	.682
Predictive analytics helps KRA officials predict unreported income based on sector analysis thus a good source of date intelligence.	3.93	.765
Predictive analytics provides unverified learning means to identify new, unknown types of risk and interesting/anomalous patterns in data.	4.06	.702
Centralized data marketplace has enhanced faster data transfer across departments for faster decision making on intelligence information.	3.89	.725
Centralized data marketplace enables information sharing easier across departments reducing inter-departmental rivalries in KRA.	3.96	.851
Average	**4.03**	**.728**

Likewise, the aggregate mean score of 4.03 and standard deviation of 0.728 signifies that data-intelligent strategy has a considerable outcome on revenue collection by Kenya Revenue Authority in Mombasa County. The findings were in agreement with Kioko (2019), who stated that the expenditures by the tax authority on data-intelligent strategy had a positive and statistically significant impact on customs tax collection at the Kenya Ports Authority. The relationship between the data-intelligent strategy and custom tax collection is positive, implying that as the taxman increases its expenditure on tax intelligence operations will result to the growth of customs tax revenue in KPA.

Revenue Collection

The general objective of the study was to establish the role of tax intelligence in revenue collection by Kenya Revenue Authority in Mombasa County. The objective was determined by posing several statements related to tax intelligence collection. A Likert scale was used to rate this variable's effects on a scale of 5 point within a range of; 1= strongly disagree which was the lowest scale and 5 = strongly agree which was the highest scale and were analyzed using the mean score. The closer the mean score on each score was to 5, the stronger the agreement was to the statement posed. A score of around 2.5 would indicate uncertainty while scores significantly below 2.5 would suggest disagreement with the suggested statements.

Table 4: Revenue Collection

	Mean	Standard Deviation
Revenue targets have been boosted by introduction of robust tax intelligence by KRA.	4.39	.840
Revenue targets will be improved through conversion of tax estimates into actual collection.	4.46	.796
Additional tax assessment resulting from tax intelligence has led to more tax collection by KRA.	4.21	.818
Additional tax assessment has increased since KRA introduced robust tax intelligence which has led to increased tax collection.	4.32	.805
Tax compliance has been improved since KRA introduced robust tax intelligence which is aimed at detecting tax frauds.	4.13	.767
Tax compliance has improved since taxpayers fear to be investigated for tax evasion which will be costly due to penalties imposed by the taxman.	4.02	.776
Average	**4.26**	**.801**

The results in Table 4 indicated that the respondents agreed that revenue targets have been boosted by introduction of robust tax intelligence by KRA with a mean of 4.39 and standard deviation of 0.840. Revenue targets will be improved through conversion of tax estimates into actual collection with a mean of 4.46 and standard deviation of 0.796. Additional tax assessment resulting from tax intelligence has led to more tax collection by KRA with a mean of 4.21 and standard deviation of 0.818. Additional tax assessment has increased since KRA introduced robust tax intelligence which has led to increased tax collection with a mean of 4.32 and standard deviation of 0.805. Tax compliance have been improved since KRA introduced robust tax intelligence which is aimed at detecting tax frauds with a mean of 4.13 and standard deviation of 0.767. Finally, they agreed that tax compliance has improved since taxpayers fear to be investigated for tax evasion which will be costly due to penalties imposed by the taxman with a mean of 3.96 and standard deviation of 0.851.

Likewise, the aggregate mean score of 4.26 and standard deviation of 0.801 signifies that tax intelligence has a considerable outcome on revenue

collection by Kenya Revenue Authority in Mombasa County. The findings were in agreement with Gitaru (2019), whose findings established that there was a significant increase in the revenue generated after introduction of intelligence gathering system. The study has found out that a combine impact of artificial intelligence system, data-intelligent system and human intelligence system had a joint positive significant impact on revenue generation in Mombasa.

Correlation Analysis

Kothari (2014) states that the importance of correlation is to determine the extent to which changes in the value of an attribute is associated with changes in another attribute. Correlation coefficient can range from -1 to +1, with -1 indicating a perfect negative correlation, + 1 indicating a perfect positive correlation, and 0 indicating no correlation at all.

Table 5: Pearson Correlation Matrix

		Revenue Collection	Tax Intelligence Collection	Tax Intelligence Operations	Data Intelligent Strategy
Revenue Collection	Pearson Correlation	1			
	Sig. (2-tailed) N	179			
Tax Intelligence Collection	Pearson Correlation	.637**	1		
	Sig. (2-tailed)	.002			
	N	179	179		
Tax Intelligence Operations	Pearson Correlation	.670**	.521**	1	
	Sig. (2-tailed)	.000	.000		
	N	179	179	179	
Data Intelligent Strategy	Pearson Correlation	.770**	.254**	.214**	1
	Sig. (2-tailed)	.000	.003	.001	
	N	179	179	179	179

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

The Pearson Correlation of intelligence collection and revenue collection was computed and established as 0.637 (p-value=0.002) which is a strong significant and positive relationship between the two variables. The positive relationship shows that the utilization of various intelligence collection techniques has a potential impact in improving revenue collection by Kenya Revenue Authority. Further, the Pearson Correlation of tax intelligence operations and revenue collection was computed and established as 0.670 (p-value=0.000) which is a strong significant and positive relationship between the two variables. The positive relationship shows

that the introduction of the various tax intelligence operations has a potential significance in increasing revenue collection by Kenya Revenue Authority. And finally the Pearson Correlation of data-intelligent strategy and revenue collection was computed and established as 0.770 (p-value=0.000) which is a strong significant and positive relationship between the two variables. The positive relationship shows that the introduction of the various data-intelligent strategy has a potential significance in increasing revenue collection by Kenya Revenue Authority.

Regression Analysis

Model Summary

In table 6, the value of (R) was 0.749, which denotes existence of variance shared between the dependent and independent variables. Coefficient of determination R^2 equals to 0.561 suggesting that tax intelligence collection, tax intelligence operations and data-intelligent strategy explain 56.1% of factors affecting revenue collection by Kenya Revenue Authority while 43.9% was contributed by other factors not studied in this research.

Table 6: Model Summary

Model	R.	R Square	Adjusted R Square	Std. Error of the Estimate
1	.749	.561	.553	1.683

a. Predictors: (Constant), tax intelligence collection, tax intelligence operations and data-intelligent strategy.

b. Dependent variable: revenue collection.

Analysis of Variance

The results of ANOVA test in Table 7 showed that the F value is 42.76 with a significance of p value = 0.000 which is less than 0.05, thus we conclude that there is a significant effect of tax intelligence on revenue collection by Kenya Revenue Authority in Mombasa County.

Table 7: Analysis of Variance

Model		Sum of Squares	DF	Mean Square	F	Sig.
1	Regression	634.43	3	211.78	74.59	.000
	Residual	497.37	175	2.84		
	Total	1131.81	178			

a. Predictors: (constant), tax intelligence collection, tax intelligence operations and data-intelligent strategy.

b. Dependent variable: revenue collection.

Multiple Regression Coefficient

Multiple regression is the procedure of defining the statistical association between two or more variables (Achieng', 2014). It was conducted to determine the relationship between revenue collection and tax intelligence collection, tax intelligence operations and data-intelligent strategy.

Table 8: Multiple Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		
1	B	Std. Error	Beta	t	Sig.
(Constant)	1.867	.213		8.761	.000
Tax Intelligence Collection	.562	.101	.725	5.562	.003
Tax Intelligence Operations	.321	.080	.438	4.012	.000
Data-Intelligent Strategy	.417	.091	.524	4.582	.001

a. Predictors: (Constant), tax intelligence collection, tax intelligence operations and data-intelligent strategy.

b. Dependent Variable: revenue collection.

The established regression equation was:

$$Y = 1.867 + 0.562X_1 + 0.321X_2 + 0.417X_3$$

Intelligence collection had the strongest positive relationship with revenue collection with a beta value of 0.725 and p value of less than 0.05 followed by data-intelligent strategy with a beta value of 0.524 and p value of less than 0.05. Finally, tax intelligence operations with a beta value of 0.438 and p value of less than 0.05. All the three variables significantly predicted revenue collection. The beta coefficients in the regression model show that all the tested variables had a positive relationship and statistically significant with p-values of less than 0.05.

A constant of 1.987, demonstrates that if tax intelligence collection, tax intelligence operations and data-intelligent strategy are at zero, revenue collection would be 1.867. The regression coefficient for tax intelligence collection is 0.562 which means that they are positively correlated with revenue collection. This implies that an increase in intelligence collection by 1%, will result to a 56.2% increase in revenue collection. The regression coefficient for tax intelligence operations is 0.321 meaning that they are positively related with revenue collection. This implies that an increase in tax intelligence operations by 1%, will result to a 32.1% increase in revenue collection. Finally, the regression coefficient for data-intelligent strategy is 0.417 meaning that they are positively related with revenue collection. This implies that increasing data-intelligent strategy by 1%, will result to a 41.7% increase in revenue collection.

CONCLUSION AND RECOMMENDATION

Based on the findings, it was evident that there is a significant relationship between tax intelligence and revenue collection by Kenya Revenue Authority in Mombasa County. Correlations analysis results indicated a positive relationship between tax intelligence and revenue collection. Regression analysis results further indicate a significant positive relationship. This implied that KRA should capitalize on the efficiencies of their resources to realize high revenue performance. Tax intelligence is relished by KRA through making use of some renowned techniques associated to this task, in the course of investigations conducted by the tax intelligence staff. These techniques were meant to increase the chances of success in the identification of persons who will be subject of investigations by the tax Intelligence, and to get the largest amount of information on such targets. Data included in information brought by informers, as well as economic sectorial studies carried out in order to identify specific taxpayer segments can be used to achieve this goal.

The study made the following recommendations:

- KRA management should allocate more financial resources in order to strengthen the organization capacity in tax intelligence collection. The authority should recruit more officers with varied intelligence and investigation expertise.
- The government should allocate the organization sufficient operation funds in order to expand its tax intelligence operations in the country. The operations should cover all border points and all regions in the country.
- KRA management should give adequate consideration to tax intelligence reports and take appropriate action on recommendations made.
- The study further recommended regular training of intelligence officers on modern tax intelligence techniques through local and external seminars and workshops. Intelligence staff must have sufficient proficiency and training to carry out the tasks assigned to them. The tax intelligence's work should be carefully directed, supervised and reviewed. The amount of supervision required should correspond to the experience and skill of the intelligence team at the Authority.

- The tax intelligence department should develop an Intelligence Management System, preferably in a computerized format and integrated in a network. The system should integrate intelligence collection, analysis through modern analytics tools, dissemination and feedback management. Such system should also include information on received denounces, potential targets, fraud schemes already disclosed in past investigations and informer management. This system should also enhance management of cases and on-going investigations.

Suggestions for Further Studies

The study established the role of tax intelligence in revenue collection by Kenya Revenue Authority in Mombasa County. The findings demonstrated that tax intelligence positively influenced revenue collection by Kenya Revenue Authority in Mombasa County. The variables were restricted to tax intelligence collection, tax intelligence operations and data-intelligent strategy and only 66.4% of the relationship was described by the variables under the study. The study may be extended in details to other variables. In addition, a repetition of this study should be conducted using a larger sample size, with inclusion of more variables and application of more robust set of statistical tools apart from those used in this study which could increase the robustness of study models and hence the validity of the results.

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