

Adoption of e-tax services in Uganda: a model of citizen-based factors

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Abstract

Diverse benefits of e-government services are linked to its adoption and usage. E-government adoption rates in economically transiting countries remain low and so its benefits are not fully realised. This is partly due to governments focusing largely on technical supply-side factors with little emphasis on the demand or citizens' perspective of e-government adoption. The result has been a gap between what is offered and what is consumed. This paper presents the results of a study that develops a model for e-tax service adoption as an attempt to bridge the gap for this segment of e-government. Requirements for the model elicited in a field study are used to extend the technology acceptance model (TAM) which emphasises citizen-based factors for e-tax adoption. The extended model has dimensions of adoption benefits, trust, attitudes, education, compatibility, awareness, accessibility, training, user support and local language use. It is generic and reusable for other countries in similar context.

Keywords:[electronic government](#), [e-tax adoption](#), [e-government adoption models](#), [citizen-based factors](#), [TAM](#), [technology acceptance model](#), [transitioning countries](#), [developing countries](#), [electronic taxation](#), [Uganda](#), [tax services](#)