



Revenue Authority Integrity and Tax Compliance Culture in East Africa

Human Rights and Governance Considerations

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ABSTRACT

This article examines Revenue Authority Integrity and Tax Compliance Culture in East Africa: Human Rights and Governance Considerations with a focused emphasis on South Africa within the field of Law. It is structured as a commentary that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: Revenue Authority Integrity, Tax Compliance Culture, East Africa Human, Africa Human Rights, Revenue Authority, Authority Integrity

Table with 2 columns: Article Highlights (bullet points on revenue authority integrity, procedural fairness, SARS case study, rights-based approaches) and Core Argument (strengthening revenue authority integrity as a human rights imperative, integration of human rights law with fiscal governance theory).

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## Introduction

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The integrity of revenue authorities and the cultivation of a robust tax compliance culture present a profound governance challenge across East Africa, with significant implications for human rights and state legitimacy (Barsky & Stein, 2023) (Barsky & Stein, 2023). This commentary examines this nexus, using South Africa as a focal point to interrogate how systemic weaknesses in revenue collection institutions can undermine social contracts and perpetuate rights deficits (Farazmand, 2022) (Farazmand, 2022). The core problem extends beyond mere fiscal leakage; it concerns the foundational principles of administrative justice, equitable service delivery, and public trust, which are essential for a functioning constitutional democracy (Lire et al., 2023).

In South Africa, a nation grappling with deep socio-economic inequalities and a legacy of state capture, the South African Revenue Service (SARS) has been both lauded as a world-class institution and, more recently, critically weakened by political interference. This volatility underscores why the integrity of such bodies is not a technical fiscal matter alone but a central pillar of governance that directly affects the state's capacity to fulfil its socio-economic rights obligations, such as those to healthcare, education, and social security (Mattar, 2021). The objective of this article is to analyse how breaches in revenue authority integrity corrode the tax compliance culture, thereby jeopardising the resource base necessary for realising human rights and entrenching governance failures.

Drawing on frameworks of public administration and integrity, we argue that rebuilding institutional trust is a precondition for both sustainable revenue mobilisation and rights-based development. The trajectory of this commentary will first establish the theoretical and contextual foundations of this problem, then proceed to a detailed analysis of South Africa's post-capture recovery efforts, and finally conclude with governance considerations for reinforcing integrity as a human rights imperative.

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## Analysis and Discussion

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The erosion of integrity within a revenue authority like SARS does not occur in a vacuum; it is symptomatic of broader governance pathologies that directly infringe upon human rights and civic trust (Lire et al., 2023). As Farazmand elucidates, public administration is the machinery through which state policy is translated into tangible outcomes for citizens (Mattar, 2021). When this machinery, particularly its revenue-collecting component, is compromised by corruption or political manipulation, it ceases to be a neutral instrument of law and becomes a tool for patronage, thereby violating principles of administrative justice and equality before the law.

The South African experience following the period of 'state capture' offers a stark illustration. The systematic weakening of SARS' investigative capacity and leadership, as documented by various judicial inquiries, was not merely an attack on a tax agency but a calculated assault on the fiscal foundation of the constitutional project. This directly impaired the state's ability to generate the resources required to progressively realise socio-economic rights, effectively placing the rights to housing, healthcare, and a clean environment, as implied by broader human dignity considerations discussed by Barsky and Stein, in direct jeopardy.

Consequently, the tax compliance culture, which had been carefully nurtured in the post-apartheid era, suffered a severe blow. Tax compliance is fundamentally a social contract—citizens consent to

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contribute financially in expectation of equitable services and accountable governance. When integrity fails, this contract is breached.

Lire et al. , in discussing human capital development, implicitly highlight that public trust is a critical intangible asset. The depletion of this trust capital leads to a vicious cycle: perceived corruption reduces voluntary compliance, which shrinks the revenue base, leading to poorer service delivery and further erosion of trust. Rebuilding from such a crisis requires more than technical fixes; it demands a holistic integrity framework.

Drawing parallels from Mattar’s work on combating academic corruption through systemic accreditation standards, one can argue for similar ‘integrity accreditation’ for public institutions. For South Africa, this means embedding transparent, merit-based appointments, robust whistleblower protections, and independent oversight into the very DNA of SARS. Furthermore, framing tax compliance as a civic duty linked to rights fulfilment, rather than a coercive obligation, could recalibrate public perception.

The ongoing efforts to restore SARS’ credibility thus represent a critical test case for whether a compromised institution can be rehabilitated to serve its dual role: as a guarantor of fiscal sustainability and, inextricably, as a facilitator of the human rights enshrined in South Africa’s Constitution.

## Conclusion

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In conclusion, the integrity of revenue authorities is an indispensable, though often overlooked, linchpin connecting effective governance to the realisation of human rights, a relationship acutely demonstrated by South Africa’s recent tribulations([Barsky & Stein, 2023](#)). This commentary has argued that a decline in institutional integrity directly corrodes the tax compliance culture, breaking the social contract and crippling the state’s capacity to meet its socio-economic obligations([Farazmand, 2022](#)). The contribution here lies in explicitly framing revenue authority governance not as a narrow fiscal or administrative concern, but as a fundamental human rights and democratic resilience issue.

The most practical implication for South Africa is that the project to ‘rebuild’ SARS must be recognised and pursued as a constitutional imperative, integral to restoring the dignity and rights promised to its citizens. Technical capacity must be underpinned by an unwavering commitment to transparency, political independence, and accountability—principles that Farazmand identifies as core to sound global public administration. As Barsky and Stein suggest in a different context, the focus must be on building systems that support inherent capacity and agency; here, that means constructing a revenue administration that citizens can trust as a competent and fair arbiter.

A critical next step, therefore, involves the institutionalisation of robust, multi-stakeholder oversight mechanisms—perhaps inspired by the independent accreditation models discussed by Mattar—to provide ongoing assurance of integrity. Furthermore, public education that explicitly links tax morality to tangible rights outcomes, an approach aligned with building the societal capabilities noted by Lire et al. , is essential for cultural renewal. Ultimately, securing revenue authority integrity is not the end goal, but the foundational step towards a more equitable and rights-respecting society in South Africa and across East Africa.

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## Contributions

This commentary makes a distinct scholarly contribution by integrating human rights law with fiscal governance theory, analysing the often-overlooked nexus between revenue authority integrity and taxpayer rights in the East African context. It offers a practical framework for policymakers, arguing that strengthening procedural fairness and combating corruption within revenue bodies are essential preconditions for fostering a sustainable culture of tax compliance.

The analysis, grounded in developments from 2021 to 2023, provides a timely critique of prevailing enforcement-centric models and proposes a rights-based approach to enhance both revenue mobilisation and democratic accountability.

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