

The Role of Revenue Records Access in Enhancing Decision-Making for Revenue Evaluation and Compliance at the Tanzania Revenue Authority Headquarters, Dar es Salaam, Tanzania

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Abstract

This study examined the role of revenue record access in enhancing decision-making for revenue evaluation and compliance at the Tanzania Revenue Authority (TRA) headquarters in Dar es Salaam, Tanzania. A case study design employing a mixed-methods approach was used, involving questionnaires administered to 70 staff members and 40 taxpayers, complemented by semi-structured interviews and document review. The findings indicate that timely access to revenue records strengthens auditing activities, supports reconciliation between estimated and collected taxes, and facilitates the preparation of reports on penalties, revenue collection, and taxpayer statistics. Most respondents (63% of staff and 53% of taxpayers) reported that access to records was extremely helpful for decision-making. Institutional mechanisms, including analytical units, performance indicators, and electronic information systems, were found to enhance record accessibility and utilisation, although technological limitations and incomplete system integration constrained optimal use. The study concludes that accessible revenue records are essential for effective revenue evaluation and compliance and recommends improved digital integration, staff capacity development, and strengthened information governance frameworks to enhance evidence-based decision-making within tax administration.

Keywords: Revenue records, Decision-making, Tax compliance, Tanzania Revenue Authority, Auditing, Records management, Tax evaluation.

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1.0 Introduction

Revenue collection forms the financial foundation upon which governments sustain public services, infrastructure development, and social programmes. The effectiveness of this process depends not only on tax policy and enforcement mechanisms but also on the availability and accessibility of reliable information systems that support administrative decision-making. Within tax administration, revenue records represent a central component of these information systems, documenting taxpayer obligations, payments, penalties, and historical revenue patterns (Simkonda, 2020; OECD, 2022; World Bank, 2021). These records provide the empirical basis for tax authorities to evaluate revenue performance, monitor compliance, conduct audits, and formulate policy responses to emerging fiscal challenges (OECD, 2023; IMF, 2020; ATAF, 2021).

Revenue records serve functions beyond routine documentation. When properly organised and accessible, they serve as analytical tools that enable administrators to compare estimated tax liabilities with actual collections, identify discrepancies in taxpayer behaviour, and monitor compliance trends across sectors and time periods (OECD, 2023; Kabesiime, 2021; Okello, 2022). Effective access to these records, therefore, enables tax authorities to make evidence-based decisions on auditing priorities, enforcement strategies, and policy adjustments. Conversely, when access to records is limited by technological barriers, fragmented systems, or procedural inefficiencies, administrators' ability to evaluate revenue performance and enforce compliance is significantly constrained (Kamatula, 2020; OECD, 2024; IMF, 2021). Despite the recognised importance of revenue records in supporting tax administration, limited empirical evidence exists regarding how operational access to these records influences day-to-day decision-making processes within revenue authorities, particularly in the Tanzanian context. This research is therefore necessary to provide empirical insights into how accessibility and utilisation of revenue records contribute to revenue evaluation and compliance decisions, thereby strengthening evidence-based tax administration and improving institutional performance.

In the Tanzanian context, the Tanzania Revenue Authority plays a pivotal role in mobilising domestic revenue for national development. The agency manages extensive repositories of tax-related information, including tax assessments, payment histories, penalty registers, and statistical records on taxpayers (Massawa, 2021; OECD, 2022; ATAF, 2023). These records are generated continuously through interactions between taxpayers and administrative systems, forming a complex information infrastructure that supports both operational and strategic decision-making. Access to this information allows TRA staff to evaluate revenue performance, detect non-compliance, and ensure that tax obligations are accurately assessed and enforced (Massawa, 2021; World Bank, 2020).

Despite the recognised importance of revenue records, much of the existing literature focuses primarily on record creation, storage, and retention practices (Amodot, 2020; Kabesiime, 2021; Simkonda, 2020; Lemieux, 2021). Other studies concentrate on determinants of taxpayer compliance and behavioural motivations influencing tax payment (OECD, 2023; Massawa, 2021; Mascagni *et al.*, 2021). While these areas of research contribute important insights into records management and tax compliance, relatively little attention has been

devoted to examining how operational access to revenue records influences decision-making processes within tax administrations (Kamatula, 2020; OECD, 2024; IMF, 2022). This gap is particularly important because the value of records lies not only in their existence but also in their accessibility and usability within administrative workflows.

When access to records is timely and reliable, administrators can draw on historical and current data to evaluate revenue trends, conduct risk-based auditing, and monitor compliance across taxpayer categories (OECD, 2023; IMF, 2020; Okello, 2022). Conversely, limitations in access may result in delayed auditing, incomplete compliance monitoring, and reduced capacity for evidence-based evaluation (OECD, 2024; World Bank, 2021). In this context, this study aims to examine how access to revenue records influences decision-making in revenue evaluation and compliance at the Tanzania Revenue Authority (TRA) headquarters in Dar es Salaam, Tanzania. Understanding how access to revenue records shapes decision-making processes is therefore critical to strengthening tax administration systems and improving revenue performance.

2.0 Literature Review

2.1 Theoretical Framework

The Records Continuum Framework provides a comprehensive theoretical lens for understanding the creation, management, accessibility, and ongoing use of records in organisational and governance contexts. Developed within archival science by McKemmish, Upward, and colleagues, the theory moves beyond the traditional life-cycle model of records, which views records as progressing linearly from creation, through use, to storage and eventual disposal. Instead, the continuum perspective argues that records exist simultaneously across multiple dimensions and retain value over time, rather than only during the archival stage.

The framework emphasises four dimensions: creation, capture, organisation, and pluralisation of records. In this view, records are not static objects but dynamic resources that evolve as they are used for different administrative, legal, and accountability purposes. The theory further highlights that the value of records is not limited to historical documentation but is realised through their continuous accessibility and application in both operational and strategic decision-making processes. This includes their role in supporting transparency, accountability, and evidence-based governance.

In the context of tax administration, the Records Continuum Framework is particularly relevant because revenue records are continuously generated through taxpayer interactions, payments, audits, and compliance processes. Their value is fully realised when they are accessible across departments and used for real-time auditing, compliance monitoring, and revenue evaluation. At the Tanzania Revenue Authority (TRA), this framework helps explain how revenue records transition from transactional data into strategic resources that support decision-making. Therefore, the theory underpins this study by providing a conceptual basis for understanding how access to revenue records influences operational and evaluative decision-making within tax administration systems.

2.2 Empirical Literature Review

2.2.1 The Role of Revenue Records in Tax Administration

Revenue records are fundamental to effective tax administration, serving both operational and analytical functions in revenue collection systems. They document taxpayer obligations, payments, penalties, and historical revenue patterns, thereby providing the empirical basis for auditing, compliance monitoring, and policy evaluation (Han et al., 2025; Simkonda, 2020). When properly organised and accessible, revenue records enable tax authorities to reconcile estimated and actual tax collections, detect non-compliance, and identify patterns in taxpayer behaviour over time (Zhang, Huang, & Liu, 2025; Mensah, Osei, & Adomako, 2024). However, the existing literature also shows that fragmented or poorly accessible records reduce administrative efficiency and weaken tax institutions' ability to enforce compliance and evaluate revenue performance effectively (Mensah et al., 2024; Agyapong & Boateng, 2023). This suggests that the value of revenue records depends not only on their existence but also on their usefulness in decision-making.

2.2.2 Access and Utilisation of Revenue Records

The effectiveness of revenue records is strongly influenced by the level of operational access and integration within tax systems. Studies in tax administration and digital governance indicate that accessible and integrated record systems enhance timely auditing, strengthen compliance monitoring, and support evidence-based decision-making within revenue authorities (Hesami, Jenkins, & Jenkins, 2024; Nose & Mengistu, 2023). The introduction of digital technologies such as electronic invoicing, prefilled tax returns, and integrated databases has further improved the accessibility of taxpayer information and enabled data aggregation across departments and time periods, thereby improving administrative efficiency and compliance outcomes (Hesami et al., 2024).

Despite these improvements, the literature highlights persistent challenges, particularly in developing-country contexts. These include technological limitations, partial system integration, and insufficient staff capacity, which collectively hinder the effective utilisation of revenue data (Nose & Mengistu, 2023; Lwaikondo & Muba, 2025). As a result, even when systems exist, their contribution to decision-making may remain limited due to operational and institutional constraints.

2.2.3 Institutional Mechanisms for Record Management

Institutional arrangements play a key role in determining how revenue records are accessed, managed, and applied in tax administration processes. The literature identifies mechanisms such as dedicated analytical units, performance monitoring systems, and ISO-aligned procedures as critical in ensuring efficient access and reliable use of records (Senouci, Benabderrahmane, & Amar, 2024; Hesami et al., 2024). These mechanisms support not only routine administrative tasks but also the transformation of raw tax data into actionable intelligence for auditing, compliance enforcement, and strategic decision-making.

Furthermore, integrating electronic systems across functional units enhances cross-departmental data sharing, reduces duplication, and improves oversight of revenue collection and taxpayer compliance processes (Senouci et al., 2024; Hesami et al., 2024).

However, while such institutional mechanisms are widely recognised in the literature, there is limited evidence on how effectively they function in practice within specific revenue authorities, such as the Tanzania Revenue Authority, particularly regarding operational decision-making.

2.3 Research Gap

Despite extensive literature on records management, tax compliance, and digital transformation in tax systems, there is limited empirical evidence on how operational access to revenue records influences day-to-day decision-making within tax authorities. Most studies focus on record creation, storage systems, or taxpayer compliance behaviour, with insufficient attention to how records are actively retrieved, interpreted, and applied in real-time administrative decisions. Furthermore, much of the existing literature is based on global or generalised contexts, with limited focus on Tanzania and similar developing-country environments, where institutional and technological constraints may significantly affect record accessibility and utilisation. This creates a contextual gap in understanding the operational role of revenue records within the Tanzania Revenue Authority (TRA). Therefore, this study addresses this gap by examining how access to revenue records supports operational and evaluative decision-making processes at TRA headquarters, particularly in auditing, compliance monitoring, and revenue evaluation.

3.0 Methodology

A case study design was adopted to enable an in-depth examination of institutional practices, perceptions, and operational processes related to access to revenue records at the Tanzania Revenue Authority (TRA) headquarters. The study focused on a single institutional setting to examine the interactions among administrative procedures, technological systems, and decision-making processes. The target population comprised operational staff in auditing, compliance, and records management units, as well as taxpayers interacting with TRA systems and services. These groups were selected because they are directly involved in generating, accessing, and using revenue records in daily operational activities. At TRA headquarters, the estimated staff distribution in relevant units was approximately 80 in auditing, 80 in compliance, and 60 in records management.

A purposive and proportionate sampling technique was used to select respondents with relevant experience in revenue record systems. The study involved 70 operational staff, comprising 25 from auditing, 25 from compliance, and 20 from records management units, as well as 40 taxpayers who actively engage with TRA services, including tax filing, payments, and compliance reporting. Inclusion criteria for staff required at least 1 year of experience in revenue-related units and direct involvement in handling revenue records; staff from non-revenue units or with insufficient experience were excluded. For taxpayers, only those who had interacted with TRA systems within the past 12 months were included. Semi-structured interviews were conducted with 12 staff members (4 from each unit), and questionnaires were administered to both staff and taxpayers to collect quantitative and qualitative data on perceptions of access to and use of revenue records.

Data were analysed using descriptive statistics for quantitative responses, presented in frequencies and percentages, while qualitative data from interviews and document review were analysed thematically. Documents reviewed included TRA operational procedures, ISO-aligned performance indicators, and system-generated reports such as audit summaries and tax collection records. The integration of these methods enabled a comprehensive assessment of how access to revenue records supports auditing, compliance monitoring, and evaluative decision-making within TRA.

4.0 Results and Discussion

This section provides background information on the study's respondents and demonstrates that the data were collected from individuals directly connected to revenue records, tax administration, and TRA service use. Table 4.1 summarises the demographic characteristics of staff and taxpayer respondents, including their distribution by functional unit, gender, and age, and by level of engagement with TRA systems, and presents the demographic characteristics of the study respondents, including staff distribution by functional unit and gender composition, taxpayer characteristics, and the qualitative interview sample.

Table 4.1: Demographic Characteristics of Staff and Taxpayers

Category	Frequency (n)	Percentage (%)
Staff (n=70)		
Auditing	25	36%
Compliance	25	36%
Records Management	20	28%
Male	40	57%
Female	30	43%
Taxpayers (n=40)		
Male	25	62%
Female	15	38%
Age 25–55 years	40	100%

Source: Field Data (2023)

The study population comprised 70 staff members and 40 taxpayers. Among staff, 25 (36%) were from auditing, 25 (36%) from compliance, and 20 (28%) from records management, with 40 males (57%) and 30 females (43%) and experience ranging from 1 to 15 years in revenue-related tasks. Taxpayer respondents included 25 males (62%) and 15 females (38%), aged 25-55 years, with varying levels of engagement with TRA systems. For qualitative insights, a purposive sample of 12 staff members, 4 from each functional unit, participated in semi-structured interviews to describe institutional practices, record-retrieval processes, and the practical use of revenue records in auditing, compliance monitoring, and evaluative reporting.

4.1 Perceived Usefulness of Revenue Records

This table is relevant to the study because it shows the extent to which respondents consider revenue records important for supporting decision-making, verifying tax payments, conducting compliance reviews, and resolving disputes. Table 4.2 presents staff and taxpayer perceptions of the usefulness of revenue records in supporting administrative and compliance-related activities at TRA and summarises these perceptions.

Table 4.2: Perceived Usefulness of Revenue Records

Response Category	Staff (n=70)	%	Taxpayers (n=40)	%
	N	%	N	%
Extremely Helpful	44	63%	21	53%
Helpful / Very Helpful	16	23%	14	35%
Somewhat / Moderate	10	14%	4	10%

Source: Field Data (2023)

The findings in Table 4.2 above indicate that a majority of staff (63%) and taxpayers (53%) found revenue records extremely helpful for their administrative and compliance tasks. Staff reported using these records to verify tax payments, cross-check estimated versus actual liabilities, and review penalties applied. Taxpayers noted that access to records enabled them to confirm their payment obligations, review their compliance status, and obtain information for reporting or dispute-resolution purposes.

One staff member explained,

“We consult past payment histories and penalties to verify compliance and ensure accurate reporting.” A taxpayer stated, *“I often check my payment history and any penalties online to make sure everything is correct before filing disputes”* (Staff, TRA)

4.2 Use of Records in Auditing

This table is relevant because auditing is one of the key decision-making functions examined in this study, and access to revenue records helps auditors verify taxpayer information, reconcile estimated and collected revenues, and identify cases that require further follow-up. Table 4.3 presents staff perceptions on the role of revenue record access in supporting auditing activities at TRA.

Table 4.3: Use of Records in Auditing

Response Category	Number of Staff (n=70)	Percentage (%)
Strongly Agree	41	58%
Agree	21	30%
Neutral / Moderate	8	12%
Total	70	100%

Source: Field Data (2023)

Findings in Table 4.3 above indicate that among staff respondents, 41 of 70 (58%) strongly agreed that access to revenue records facilitated auditing activities, 21 (30%) agreed, and 8 (12%) reported neutral or moderate engagement. Interview responses highlighted practical use of records: auditors consulted documents containing taxpayer payments, historical assessments, and prior audit findings to reconcile estimated and collected revenues, review filing patterns over time, and identify accounts for detailed follow-up. One auditor stated:

“We always start audits by reviewing past assessments and payment histories; these records guide us in prioritising high-risk cases and ensuring compliance” (Auditor, TRA Headquarters).

Staff further reported that revenue records were essential during follow-up audits and for verifying the outcomes of previous compliance interventions, underscoring their central role in operational auditing.

4.3 Use of Records in Compliance Monitoring

The table shows that compliance monitoring depends on access to accurate records on payment histories, penalties, outstanding taxes, and audit outcomes, which help TRA staff identify non-compliance and guide appropriate enforcement actions. Table 4.4 presents staff perceptions on the use of revenue records in monitoring taxpayer compliance.

Table 4.4: Use of Records in Compliance Monitoring

Response Category	Number of Staff (n=70)	Percentage (%)
Strongly Agree	46	66%
Agree	18	26%
Neutral / Moderate	6	8%
Total	70	100%

Source: Field Data (2023)

Staff responses indicated that revenue records were regularly accessed to monitor taxpayer compliance. Payment history records, penalties, outstanding taxes, and audit outcomes were retrieved during compliance-level reviews. Interview narratives highlighted practical use: staff identified taxpayers with overdue obligations, partial payments, or repeated noncompliance, while records of penalties and enforcement actions guided follow-up interventions. Staff described integrating information from multiple record types to build a comprehensive understanding of taxpayer behaviour over time.

4.4 Use of Records in Evaluative Reporting

Table 4.5 presents respondents' views on the extent to which access to revenue records assists in preparing evaluative reports on tax estimation, collection, penalties, and taxpayer statistics. This table is relevant because evaluative reporting is central to revenue assessment and institutional decision-making, as it enables TRA staff to produce accurate reports that monitor revenue performance and compliance outcomes.

Table 4.5: Use of Records in Evaluative Reporting

Response Category	Number of Respondents (n)	Percentage (%)
Strongly Agree	44	63
Agree	14	20
Moderate Assistance	12	17
Little/No Assistance	0	0
Total	70	100

Source: Field Data (2023)

Table 4.5 above shows that, among respondents, 44 of 70 (63%) strongly agreed that access to revenue records facilitated preparation of evaluative data, 14 (20%) agreed, and 12 (17%) reported moderate assistance. No respondents indicated little or no assistance in compiling evaluative data.

Interview responses revealed that staff retrieved records to compile annual tax collection figures, generate statistics on taxpayer categories, and summarise penalties, overdue payments, and outstanding obligations. Records were accessed from both electronic databases and paper archives. One operational staff member explained:

“We always cross-check electronic and paper records to ensure our reports reflect accurate collection figures and capture all overdue accounts. Missing data in one source is often supplemented by the other” (Auditor, TRA Headquarters).

Records were used across different reporting periods, with multiple sources consulted to reconcile data and fill gaps where electronic systems were incomplete.

4.5 Institutional Mechanisms Facilitating Access

Interviews with 12 staff members from auditing, compliance, and records management units highlighted several institutional mechanisms that support access to revenue records. Most respondents described a dedicated unit responsible for reviewing, analysing, and maintaining the integrity of revenue data. One staff member from the records management unit stated,

“We have a team whose main role is to ensure that all records are complete, accurate, and organised so that staff can retrieve them whenever needed” (Staff, TRA).

Several respondents emphasised the use of key performance indicators (KPIs) to monitor the efficiency and accuracy of record retrieval processes. A compliance officer noted, *“Our KPIs track how quickly records are accessed and whether the information retrieved is correct, which helps maintain accountability.”*

All interviewees reported that electronic systems are the primary means of accessing revenue records, allowing cross-departmental retrieval and aggregation of data from multiple sources. A staff member from the auditing unit explained, *“The electronic system lets us pull data from different departments and compare it, ensuring that our reports and audits reflect the complete picture.”*

4.6 Observed Patterns in Record Access

The table below shows how frequently revenue records are used in practice, thereby demonstrating their practical importance in auditing, compliance tracking, payment verification, and administrative reporting. Table 4.6 presents the reported patterns of staff and taxpayer access to revenue records for operational and compliance-related purposes.

Table 4.6: Observed Patterns in Record Access

Respondent Group	Strongly Agree / Regular Access	Agree / Frequent Access	Neutral / Moderate / Occasional Access
Staff (n=70)	41 (58%)	21 (30%)	8 (12%)
Taxpayers (n=40)	21 (53%)	14 (35%)	5 (12%)

Source: Field Data (2023)

The findings in Table 4.6 above show that, among staff respondents, 41 of 70 (58%) strongly agreed that record access was used routinely for auditing activities, while 21 (30%) agreed, and 8 (12%) reported neutral or moderate engagement. Staff described consulting records when reviewing taxpayer accounts, preparing monthly and annual reports, and verifying penalties. One staff member explained:

"We consult past payment histories and penalties to verify compliance and ensure accurate reporting" (Auditor, TRA Headquarters).

Among taxpayers, 21 of 40 (53%) reported regularly accessing records to track compliance and confirm payment obligations, 14 (35%) reported frequent access, and 5 (12%) reported occasional access. Taxpayers described using records to confirm payment histories, review outstanding obligations, and respond to inquiries or disputes.

5.0 Discussion of Findings

The study's findings highlight the importance of access to revenue records for supporting administrative processes related to revenue evaluation and compliance at the Tanzania Revenue Authority (TRA). Both operational staff and taxpayers reported that access to revenue records is consistently associated with activities involving auditing, compliance monitoring, and administrative reporting. These results indicate that accessible records constitute a critical information resource within tax administration, where decision-making relies on accurate, timely financial data. This finding is consistent with existing literature, which emphasises that effective record systems enhance administrative accountability and evidence-based decision-making in public institutions.

Revenue records were frequently accessed during auditing activities. Records containing payment histories, tax assessments, and prior audit findings were used to review taxpayer accounts and reconcile estimated tax liabilities with actual payments. This suggests that revenue records play a central role in supporting audit accuracy and financial verification processes. The finding aligns with previous studies that emphasise the essential evidentiary role of reliable administrative records in auditing and financial accountability (Ramos & Oliveira, 2021; Simkonda, 2020).

Beyond auditing, revenue records were used to monitor taxpayer compliance and review cases involving delayed payments or penalties. Records documenting payment histories and penalty information enabled staff to assess compliance status and identify patterns of taxpayer behaviour over time. This indicates that access to historical data strengthens compliance monitoring and enforcement functions. Similar findings have been reported in prior studies, which show that accessible records improve tax administration efficiency and compliance monitoring outcomes (Wang, 2025; Amin, Wahyuni, & Ibrahim, 2021).

Revenue records were also used to prepare administrative reports on revenue collection and taxpayer statistics. Staff retrieved data to compile annual collection figures, summarise penalties and overdue payments, and generate statistical reports on taxpayers. This demonstrates that revenue records are not only operational tools but also essential for institutional reporting and performance evaluation. This supports earlier research highlighting the role of administrative records in governance, accountability, and performance assessment (Zhang & She, 2024; Dawson & Singh, 2025).

Institutional mechanisms such as analytical units, key performance monitoring systems, and electronic record systems were reported to facilitate access to revenue records. These mechanisms enhance the retrieval, integration, and use of administrative data across departments, thereby improving decision-making efficiency. This finding is consistent with the literature, which emphasises the role of digital systems and organisational structures in strengthening data accessibility and administrative performance (Li & Zhou, 2024; Ramos & Oliveira, 2021).

However, the study also identified challenges affecting access to records, including technological limitations, partial system integration, and gaps in staff capacity. These challenges indicate that the effectiveness of revenue records in decision-making depends not only on their availability but also on the supporting infrastructure and user competence. Similar constraints have been documented in previous studies on electronic records systems in public institutions, where infrastructure and capacity limitations reduce the effectiveness of digital transformation efforts (Ofori & Boateng, 2022; Ramos & Oliveira, 2021).

Overall, the findings demonstrate that revenue records are a critical resource within TRA, supporting auditing, compliance monitoring, and administrative reporting. Their accessibility enhances staff's ability to retrieve, analyse, and utilise revenue-related information for decision-making.

6.0 Conclusion

This study examined how access to revenue records supports revenue evaluation and compliance at the Tanzania Revenue Authority (TRA) headquarters. Based on the findings in Section 4, it is evident that revenue records play a central role in auditing processes, where staff rely on payment histories, tax assessments, and prior audit reports to reconcile estimated and actual tax collections and identify discrepancies in taxpayer accounts. This confirms that access to records is directly linked to audit effectiveness and financial verification activities.

The study further established that revenue records are widely used for compliance monitoring, particularly to track taxpayer payment behaviour, identify delayed or incomplete payments, and review penalty histories. These findings show that access to historical taxpayer data enhances TRA staff's ability to monitor compliance trends and support enforcement decisions.

In addition, the findings revealed that revenue records are essential for preparing administrative and evaluative reports, including summaries of tax collections, penalties, and taxpayer statistics. Staff consistently used both electronic and manual records to generate accurate institutional reports, demonstrating that accessible records support evidence-based reporting and performance evaluation.

Finally, the study found that institutional mechanisms, such as electronic information systems, analytical units, and performance monitoring frameworks, facilitate effective access to revenue records, although challenges such as technological limitations and partial system integration continue to constrain optimal use. Overall, the study concludes that access to revenue records is a critical determinant of effective auditing, compliance monitoring, and reporting within TRA.

7.0 Recommendations

To optimise the contribution of revenue records to evaluative and compliance decision-making at TRA, digital system integration should be strengthened. Seamless access to records across departments will enable staff to retrieve and analyse tax data in real time, reducing delays in auditing and reporting. Investments in comprehensive electronic databases and governance frameworks are essential to maintain data integrity, ensure cross-departmental interoperability, and support evidence-based decision-making.

Staff capacity development should be prioritised through targeted training programmes that focus on effective record retrieval, interpretation, and application to evaluative and compliance functions. Ensuring that human capacity aligns with technological capabilities will maximise the utility of accessible records in operational and strategic decision-making.

Institutional and policy improvements should formally embed record accessibility as a key performance metric, fostering accountability for timely and accurate utilisation. Strategies to engage taxpayers should highlight transparency and the availability of records, reinforcing trust and encouraging voluntary compliance. Collectively, these measures will enhance TRA's ability to translate accessible revenue records into strategic intelligence, improving auditing accuracy, compliance monitoring, and evaluative judgments.

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