

**TAX AUDIT A TOOL OF GENERATING TAX REVENUES  
A CASE STUDY OF RWANDA REVENUE AUTHORITY**

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**ABSTRACT**

The purpose of the research is to investigate the improvement of tax revenue collection through tax audit. The objectives of the research include; to examine if tax audit is a tool of generating tax revenues; to analyze if the tax audit has increased the level of compliance of audited taxpayers; to assess if tax compliance has influenced tax revenues; to find out if there is additional tax revenue obtained through audit after self-assessment and to identify the tax audit strategies used in order to improve tax revenue collection. As significance, this research will contribute to the improvement of knowledge about the role of tax audit in improving tax revenue collection and the result of the study will hopefully make some contribution by adding to the current literature, for academicians and other potential and interested scholars for research related issues. Both qualitative and quantitative data were gathered in order to establish the relationship between the independent and dependent variables. The research was carried out in RRA. The data was collected from the sample of 159 respondents where 65 tax auditors and 94 audited taxpayers from 2008 up to 2011/2012. After collecting data, the researcher has organized answered questionnaires, edited and sorted them for the analysis stage. The data was presented using frequencies and percentages of responses from the answered questionnaires. The conclusion, recommendations and suggestions have been made from the research findings.