

Factors Influencing Individual Taxpayer Compliance Behaviour By Devos Ken 2013 Hardcover

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Factors Influencing Individual Taxpayer Compliance

The first of these is tax morals (ethics) which relate to taxpayer's beliefs and norms in relation to their tax obligations. Second is the compliance variable of equity and fairness, which ...

Factors Influencing Individual Taxpayer Compliance ...

Factors Influencing Individual Taxpayer Compliance Behaviour The first volume to reveal the views and experiences of individual tax evaders Provides an extensive review of the international tax compliance literature Adopts a mixed research methodology enhancing the validity and reliability of the ...

Factors Influencing Individual Taxpayer Compliance ...

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Factors Influencing Individual Taxpayer Compliance ...

Understanding Taxpayer Compliance Behavior. Field or Natural Experiments. Field experiments are conducted with real taxpayers in their actual taxpaying environment, and are designed to allow comparisons between some who are intentionally exposed to a change in that environment and others who are not, providing an indication of the value of the change.

IRS - Understanding Taxpayer Compliance Behavior ...

Read "Factors Influencing Individual Taxpayer Compliance Behaviour" by Ken Devos available from Rakuten Kobo. This volume provides a comprehensive analysis of why taxpayers behave the way they do. It reveals the motivations for wh...

Factors Influencing Individual Taxpayer Compliance ...

The results showed that factors such as fairness of the tax system, penalty, tax rate, perceptions of government spending and compliance cost were found to be the determinant factors that affect taxpayer 's voluntary compliance.

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The study noted that there is no 'one model fits all' for explaining tax compliance behavior, and further concludes that individual tax compliance is influenced by both economic and non-economic factors. As such, tax administrators as well as researchers on the subject matter should combine relevant models and incorporate these factors into developing effective tax systems.

Review of Models/Theories Explaining Tax Compliance ...

The purpose of the study was to examine the factors affecting voluntarily tax compliance in Kenya. Descriptive research design was used in this study. The target population in the study was the Landlords in Nairobi whose tax compliance were under review by Kenya Revenue Authority. A non-probabilistic sampling technique was employed to

FACTORS AFFECTING VOLUNTARY TAX COMPLIANCE ON RENTAL ...

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in factors that are correlated with tax compliance attitude in the four countries. An increase in the perception of individuals about the difficulty of evading taxes is found to increase the likelihood of tax compliant attitude in Kenya and South Africa. We also find evidence that

Factors affecting tax compliant attitude in Africa ...

In order to gain an in-depth understanding to the factors influencing individual taxpayers' compliance behaviour in Nigeria, this study proposes an extension to Fischer's model of tax compliance to incorporate perceived tax service quality, public governance quality, ethnic diversity as well as moderating effect of taxpayer's financial condition and risk preference.

Determinants of tax compliance behaviour: a proposed model ...

The results indicated that, high tax rates and unfair tax system are the two most crucial factors associated with low compliance. Furthermore, insufficient tax auditing, little deterrent effects of...

(PDF) Factors Affecting Tax Attitudes and Tax Compliance ...

effect of awareness, knowledge and attitude of taxpayers tax compliance for taxpayers in tax service office boyolali Tax compliance is a major factor affecting tax revenues. To determine the level of compliance of taxpayers in meeting their tax obligations can be seen from the achievement of revenue targets.

EFFECT OF AWARENESS, KNOWLEDGE AND ATTITUDE OF TAXPAYERS ...

The results also indicate that tax compliance is influenced specifically by probability of being audited, perceptions of government spending, penalties, personal financial constraints. Results of this study answer such questions as which various taxpayer characteristics of tax knowledge affect compliant behaviour.

DETERMINANTS OF TAX COMPLIANCE AMONG SME's Accounting ...

Tax compliance in relation to a tax system is also determined by Economic factors, psychological factors, tax fairness, equity, tax morale and social norms. These will determine the attitude of the tax payers and their compliance with a tax system.

TAX COMPLIANCE OF SMALL AND MEDIUM ENTERPRISES THROUGH THE ...

Factors that can improve taxpayer compliance include tax knowledge and tax awareness. The self-assessment system carries a mission so that people can more easily report and pay their own taxes. But most of the self assessment systems are not very successful. This is seen still low taxpayers who report tax (Darmayanti, 2004).

The Effect of Tax Knowledge, Self Assessment System, and ...

The likelihood of compliance increases with the number of people present. 11 If only one or two people are present, a person might buck the group opinion and refuse to comply. Being in the immediate presence of a group makes compliance more likely.

The Psychology of Compliance - Verywell Mind

Abstract. The adoption of an extended economic deterrence model in the study of taxpayer compliance initially requires an understanding of both the meaning and nature of deterrence. That is, being able to distinguish between issues of marginal and absolute deterrence and that of general and specific deterrence.

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