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@inproceedings{Devos2013FactorsII, title={Factors Influencing Individual Taxpayer Compliance Behaviour}, author={K. Devos}, year={2013} }

Factors Influencing Individual Taxpayer Compliance ...

Factors influencing the compliance of taxpayers Neni Meidawati¹, Muhammad Nurul Azmi² ^{1,2} Accounting Department, Universitas Islam Indonesia, Yogyakarta, Indonesia **sanction ha Abstract** The compliance in tax reporting of an individual taxpayer who is running business or having freelance job is one of the ways to maximize

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factors that influencing compliance attitude of taxpayers [individual factors like tax knowledge, ... taxpayer being a person othe r than a Company, ...

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penalty, tax rate, perceptions of government spending and compliance cost were found to be the determinant factors that affect taxpayer 's voluntary compliance. And therefore it is suggested that maintaining tax fairness, appropriate

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The tax compliance literature has over the years indicated that so many factors – including economic, socio-psychological and demographic – usually come into play in determining individual compliance decision (Devos, 2012).

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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 ...

Compliance behavior and attitudes towards the tax system may therefore be affected by the behavior of an individual's reference group such as relatives, neighbors and friends. Therefore, if a taxpayer knows many people in groups important to him who evade taxes, his/her commitment to comply will be weaker.

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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.

Extension of the Economic Deterrence Model | SpringerLink

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unfavourable attitude. Analysis of factors influencing compliance shows that compliance costs, which involve travelling costs and tax filling cost, reduce tax compliance in the study area. Similarly, the loopholes for tax evasion also reduce tax compliance because SME owners feel easiness of not paying taxes. On the other

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