

## **A Conceptual Review of Tax Compliance Studies of Some Selected Developing Countries**

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**ABSTRACT:** *It is pertinent that sustainable tax compliance is achieved only if the tax policy takes the main determinants of tax compliance into consideration. Meanwhile, tax compliance has been seen as one of the critical tax administration issue particularly amongst the developing countries of the world. In that regards, scholars have contributed immensely in studying the causes or determinants of the phenomenon based on some prevailing factors associated to economic, social and psychological conditions of our society. And the factors are basically linked to some suggested theories. Nevertheless, the study premised on reviewing some related studies conducted amongst the developing countries of the world based on thematic and chronological approach, in order to know the most commonly identified determining factors of tax compliance between the periods of 1998 to 2022. it is imperative to note that the major determining factors extracted from the reviewed literatures are basically ranked from the most commonly identified to the least identified as: taxpayers attitudes and tax fairness perceptions were frequently identified six times each, secondly, tax payers knowledge, perceived behavior and subjective norms were identified four times each, thirdly, sources of income, complexity of tax laws, ethical sensitivity and religiosity knowledge were frequently identified three times, and lastly, perceive tax system and perceived usefulness were frequently identified from the literatures two times each respectively. Therefore, the study concludes that the commonly identified determining factors of tax compliance in the developing countries based on reviewed literature are taxpayer's attitude and fairness perception. Hence, other empirical studies may need to be conducted to justify the position of this study.*

**KEYWORDS:** conceptual review, tax, compliance, developing countries

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## INTRODUCTION

Taxation has been a vital process for the attainment of national development among different countries of the world. Since, the tax are been used as instrument for achieving macroeconomic objectives especially in developing countries such as Nigeria. Anyaduba (2004) considers taxation is an instrument employed by the government for generating public funds. Aguolu (2004) considers tax as the most vital sources of revenue to the government based on its certainty, and consistency. But, Musgrave and Musgrave (2004) emphasize that the dwindling level of tax revenue generation in the developing countries makes it difficult to use tax as an instrument of fiscal policy for the achievement of economic development compare to the developed countries like Canada, United States, Netherland, and The United Kingdom with substantially influenced. Brautigam (2015) opines that a well-designed tax system can help governments in developing countries prioritize their spending, build stable institutions, and improve democratic accountability. Although, Appah (2013) consider tax as compulsory or duty bound payment of tangible tributes by human or an individual entity. The Policy (2016) provides that taxation is basically the process of collecting taxes within a particular location. It is also seen as a pecuniary burden lay upon individuals or property to support government expenditure. Hence, McKerchar and Evans (2009) termed taxes and tax systems as vital mechanisms for nation-building, which provide opportunity for individual states meet its strategic plans based on the established Social Contract Theory (Appadorai, 1974).

Tax administration is basically seen as a process or system of managing the tax revenue affairs in a given jurisdiction. Baurer (2005) believes that countries well-being lay on its effective and efficient tax administrative system. Although, the scholar based his definition on two approaches namely: Ability-to-Pay Principle and the Equal Distribution Principle. These two principles stress equality and fairness while the Ability-to-Pay system believes that individuals taxes should lay on the their ability to pay, and the Equal Distribution Principle recommends that the taxes associated to wealth, transaction and income should be made on fixed percentage basis; that implies that the more you earn the higher the tax and the revise is the case. That will encourage regular payment of the taxes which a long way strengthened the economy of the nation.

Tax compliance premised on the administration of taxes, since the compliance is determined by the ability of individual to adhere to the principles of tax administration in a country. Therefore, in return government must always guarantee and provide the necessary services as well as social amenities for its citizenry in other to encourage them. Marti (2010) views tax compliance as the total agreement with all tax related legal obligations voluntarily. Although, Pope and Abdul-Jabbar (2008) argue that the tax regulatory burdens varies among small and medium enterprises in different part of the world. But, Ogundele (1999) defines tax compliance as the tax payer's ability and willingness to acquire and comply with the relevant tax legal requirement. Hence, tax compliance is seen as a voluntary engagement of oneself towards understanding and adhering to established tax law of a particular jurisdiction.

It is important to note that the need for effective administration at every level of government often depends on the availability of funds or revenue in the government treasury. Meanwhile, government deemed it necessary to employ the relevant tax policies towards generating substantial funds to run its affairs effectively. Once in a while, government reviews the policies to conformity with certain social, economic and political factors to improve the tax revenue generation due to the inability of tax payers to comply with the tax policies within their jurisdiction among others. Despite the policy reforms, the challenges associated to tax revenue generation persisted (Adewale, Lizzy & Emmanuel, 2022). World Bank (2017) as cited in Musa (2018) reveals that the percentage contribution of tax revenue to Gross Domestic Products (GDP) among the developing countries of the world is estimated to be 35% as compared to developed countries of the world. IMF (2001) reveals that the developing economy contributes only 18% tax level to GDP from their annual statistical report. It is a fact that most of the less developing economy often faced with the challenges of tax administration policy formulation strategies which ultimately attributes to tax compliance problem (Ekpulu, Iyoha & Bingilard, 2016).

Over the years, some classical studies on tax compliance built their argument on the economic deterrence model. The model deals with structural variables such as: detection probability and penalties as determining factors of tax compliance (Allingham & Sandmo, 1972). The model emphasizes that taxpayers often based their decision on tax payment or tax evasion via comparison between opportunities with the risks associated to cost of payment. For instance, where the detection probability and penalties for tax evasion are less than the gain to be made from non-compliance, then they resolve to evade the tax. But, studies reveal that the variables of the model could not explain the level of tax compliance considering the dynamism of taxpayers' attitude (Verboon & Goslinga, 2009). Meanwhile, socio-psychological variables were proposed using social and psychological perspectives as determining factors of tax compliance behavior e.g. justice considerations and moral considerations of taxpayers based on some selected models or theories (Doyle, Gallery & Coyle, 2009). Musa (2018) employed social exchange theory while proposing a framework of tax compliance behavior; as influenced by perception of justice of tax tribunal. Thus, Murphy, Tyler and Curtis (2009) unveil the explanation of justice considerations on taxpayers' compliance with tax laws based on procedural justice which include equity of decision-making procedures and the treatment individuals receive from decision making authorities. Also, other scholars such as (Gobena & Dijke, 2016; Murphy, 2003; Murphy & Tyler, 2008; Wenzel, 2002 & Worsham, 1996) reveal evidences of the perception of fairness over the relevant authorities' treatment on decision of taxpayers for spending tax revenue.

Similarly, some group of scholars investigated the causes of the tax based on some established theories using different approaches; Battiston and Gamba (2016), Raihana and Pope (2014) attribute the determinants of tax compliance to religious factor. But, Gobena and Van Dijke (2016) attribute the determinants to procedural justice. But, Jimenez and Iyer (2016) and Wahl, Kastlunger and Kirchler (2010), and Alaarj, Mohamed and Bustamam (2017) considered individual trust to tax authorities and government as the determinants of tax compliance. But, Hansford (2012) Khasawneh, Ibrahim, Obeidat et al. (2008) and Saad (2014) argued that tax compliance emanated from the tax payer's knowledge on the tax matters as well as the tax complexity. On the other hand, some other group of researchers disagreed with all the theoretical

justification and outcomes of the previous studies as far as tax payer's compliance are concern. Thus, they went further to conducted empirical studies based on qualitative and quantitative approaches in order to investigate the determinants of the tax compliance. Thus, tax compliance largely remained an unresolved issue in an attempt to ensure a sustainable tax policy for effective growth and development among the developing countries of the world, particularly in Africa.

Consequently, this study employed both thematic and chronological approach to review studies on determinants of tax compliance in developing countries in order to know the most commonly identified determining factor of tax compliance associated to the developing countries as far as tax compliance is concern. Furthermore, for better understanding of the complex nature of the determining factors of tax compliance, the reviewed studies are categorized based on structural variables and socio psychological variables. The structural variables are also known as deterrence variables which are represented by detection probability, penalty and other related coercive factors to enforce tax compliance, while, socio, psychological variables includes knowledge, moral, subjective norms, perception, peer influence attitude to tax etc.

This paper is divided into five sections. The first section discusses the issues and the purpose of the paper. The second section highlights the review of the concept of tax compliance as well as the review of the determinants of the tax compliance from different studies conducted in relation to the developing countries of the world. The third section premised on methodology of the study. Section four, contains the discussion of the reviewed studies. Section five involves conclusion of the study. And last section, focuses on the direction for further studies.

## **REVIEW OF LITERATURE**

### **The Concept of Tax Compliance**

Tax compliance has been widely defined by various scholars across the globe. For instance, Roth, Scholz and Witte (1989) define tax compliance as an act of filling tax returns due in totality with detail tax liability at the proper time based on tax laws, regulations, as well as pronouncements of court applicable during filing of tax return. This definition was adopted by several scholars (e.g. Fischer, Wartick, 1992; Saad & Udin, 2014). This definition basically concentrated on detailed tax returns filling, without clearly attributing the task to an economic or socio-psychological factor.

Accordingly, Bergman (1998) defines tax compliance as tax compliance indebtedness within a particular state. But, these definitions cannot be applicable to all tax payers and all states. Therefore, it can only be applicable to certain individual within certain states, because some individual have the knowledge of their tax policies and system and they will be willing to pay the tax.

Considering the review of the concept of tax compliance from the previous studies, none of the definitions takes care of the type of the tax compliance; which involve compulsory and voluntary compliance. The compulsory compliance is when the tax payer is reminded or compelled by way of policy or by coercion to comply while; the voluntary compliance is when the tax payer is

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comfortable with the tax policy and willing to comply without reminder by way of policy or by coercion. The definitions to a larger extent can only be useful for a very simplistic practical policy purposes considering the fact that sustainable tax policy is linked to full compliance or adherence to the tax established policies and laws. Accordingly, known of these definitions out rightly take into consideration the related factors associated to human and environment factors emanated from human psychological, social economical/fiscal as well as apolitical conditions. This paper consider tax compliance as the ability of tax payer to compulsorily or voluntarily comply with a certain tax policy or law based on the prevailing human and environmental situation which ultimately determine the sustainability of the tax policy as well as revenue generation of a particular jurisdiction.

### **The Determinants of Tax Compliance Structural Variables**

The reviewed articles in this sub section are related to economic or structural variables within the developing countries. For instance, Mohdali, Isa, Yusoff and Salwa (2014) discover that punishment is a good determining factor of tax compliance in their empirical study. A conceptual study by Sinnasamy, Bidin and Ismail (2015) conclude that tax rate and tax penalty are determining factors of tax compliance in Malaysia. According to a study conducted in Ethiopian by Gobena and Van Dijke (2016) both coercive power of tax authority and procedural justice foster the voluntary tax compliance with the mediation of trust. Although, Ekpulu, Iyoha and Bingilard (2016) emphasize that the economic variables which comprise of audit probabilities and penalties are the determinants of tax compliance from the perspective of economic. Musa found that audit and penalty are important determinants of tax compliance in Nigeria.

### **Socio-psychological Variables**

It is important to note that the reviewed articles in this subsection were related to socio-psychological variables. McBarnett (2003) discovers that ethical prism, which refers to accepting the tax obligations without complaining, is termed a major determining factor of tax compliance in his review of tax compliance based on ethical and behavioural perspective. Although, in an empirical study conducted in Malaysia by Khasawneh, Ibrahim, Obeidat et. al (2008) it was established that both usefulness and complexity are considered as good factors of tax determinants. Khasawneh et al. (2008) examines the relationship between moral intensity and tax compliance and discovered that fairness is a weak determinant of tax compliance in Jordan. On the hand, Ibrahim (2008) conducted a conceptual study on perceived usefulness and the acceptance of the tax e-filing system in Nigeria and Malaysia. The study concludes that perceived usefulness is one of the founder mental determinants of tax.

Whereas, Saad (2012) in her empirical paper reveals that sources of income, attitude. Perceived behavioural control tax knowledge, tax complexity and fairness perception are all good determinants of tax payers' compliance. Accordingly, Saad (2014) posit that fairness, attitude and

subjective norms are all important factors that determine tax compliance. Also, in a similar study by Saad (2014) it was postulated that inadequate technical knowledge and perceive tax system are determining factors of taxpayers' attitude to compliance. Raihana and Pope (2014) investigate the link between tax knowledge and tax compliance in an empirical study and established that religiosity influences tax compliance greatly. In another empirical study by Abdulhamid (2014) attitude, ethical sensitivity, cultures are all considered as important factors that determine tax compliance in Malaysian tax administration.

Ling, Osman, Muhammad et al. (2015) provide evidence that price and income inequity, as well as government tax system are termed as important determining factors of tax compliance. Savitri (2015) concludes that both tax socialization, tax knowledge are good factors in determining the tax compliance in Malaysia. In another study conducted by Damayanti, Subekti and Baridwan (2015) in Indonesia it was found that attitude, subjective norms, and perceived behavioural intention affect the intention to comply with tax payment. But in a conceptual study by Sinnasamy, Bidin and Ismail (2015), in Malaysia, established that tax rate as well as tax fairness and peer influence, determine tax agent's attitude to tax compliance.

According to a conceptual study conducted in Malaysia by Saad, Wahab and Samsudin (2016) internal factors which include knowledge and self-efficiency as well as external factors which include services quality are all considered as determinants of tax compliance in an Islamic economy. Ansar and Mahdi (2018) in their empirical studies from Malaysia argued that money and ethics are both seen as the major cause of tax compliance. According to a study conducted in Al et . al (2016) general religiosity is a good determinant of voluntary tax compliance. Though, Ekpulu, Iyoha and Bingilard (2016) emphasized that complexity of tax laws, the degree of satisfaction of taxpayers' has with the government, taxpayers' perception of the fairness of his tax burden and taxpayers' compliance are all considered as determinants of tax compliance from the behavioural perspective.

Bornman (2019) conducted a conceptual study in South Africa and discovered that personal and social norms, tax knowledge, fairness perceptions, tax payer's demographics; taxpayers' attitudes and motivations are termed as good factors of tax compliance. Nyamapheni and Robinson (2021) conducted an empirical study on determinants of tax morale in Zimbabwe and discovered that tax morale is influences tax compliance. Therefore, tax morale is considered as a good determining factor of tax compliance in Zimbabwe as one of the developing economy.

## **METHODOLOGY**

This study employed both thematic and chronological approach to review studies on determinants of tax compliance in developing countries in order to know the most commonly identified determining factor of tax compliance associated to the developing countries as far as tax compliance is concern. The reviewed studies were conducted between the periods of 1998 to 2022.

Also, the reviewed studies were conducted in part of Africa and part of Asia which comprise of Nigeria (West Africa), South Africa, Zimbabwe (South East Africa), Ethiopia (North Eastern Africa), Jordan (Western Asia), Malaysia (South East Asia) and Indonesia (South East Asia). 56% of the study reviewed studies were empirical while, the remaining 44% were conceptual. The paper also discovered that about 57% of the reviewed studies were conducted within the African continent, while the remaining 43% were conducted in Asian continent.

## **DISCUSSION OF THE REVIEWED STUDIES**

The reviewed studies were conducted based on structural variables considerably, limited compared to the studies conducted based on socio psychological variables. This study identified the major factors that affect the tax compliance among studies conducted in developing economy from both empirical and conceptual studies between the periods of 1998 to 2022. In that regards, it is imperative to note that the major determining factors extracted from the reviewed literatures are basically ranked according to their uses; from the commonly identified to the least identified taxpayers attitudes and tax fairness perceptions were frequently identified six times each, secondly, tax payers knowledge, perceived behavioural are subjective norms were identified four times each, thirdly, sources of income, complexity of tax laws, ethical sensitivity and religiosity knowledge were frequently identified three times, and lastly, perceive tax system and perceived usefulness were frequently identified from the literatures two times each respectively.

## **CONCLUSION**

Therefore, the study concludes that the common identified determining factors of tax compliance in the developing countries based on reviewed literature are taxpayer's attitude and fairness perception. Hence, other empirical studies may need to be conducted to justify the position of this study.

### **Direction for further Studies**

The research is restricted to African and Asian continents respectively. Therefore, another study may wish to review studies beyond African and Asian continents to have a wider view of the subject matter. Furthermore, this study is restricted to individual entity and tax agent around the developing countries in the world. Hence, other studies may be conducted to examine studies beyond the developing countries.

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