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Factors Influencing Individual Taxpayer Compliance Behaviour. Authors: Devos, Ken Free Preview. The first volume to reveal the views and experiences of individual tax evaders ... global financial climate there is a need for governments worldwide to increase their revenue collections via improving taxpayer compliance. Research into what shapes ...

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@inproceedings{Devos2013FactorsII,
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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 other than a Company, ...

(PDF) Factors Influencing Taxpayers' Voluntary Compliance ...

The compliance in tax reporting of an individual taxpayer who is running business or having freelance job is one of the ways to maximize the tax revenue in Indonesia. This research aims to examine the factors that affect the tax reporting compliance of an individual taxpayer who is running business or having freelance work.

Factors influencing the compliance of taxpayers ...

Factors Influencing Individual Taxpayer Compliance Behaviour (Ingl é s) Pasta blanda – 23 agosto 2016 por Ken Devos

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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

o u r n a l o f Acco International Journal of Accounting ...

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

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(PDF) Review of Models/Theories

Explaining Tax Compliance ...

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.

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Therefore, if a taxpayer knows many people in groups important to him who evade taxes, his/her commitment to comply will be weaker.

Factors affecting tax compliant attitude in Africa ...

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Library why taxpayers behave the way
they do it reveals the motivations for why
some taxpayers comply with the law while
others choose not to comply given factors
influencing

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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
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findings that provide lessons for tax
systems worldwide regardless of the type of
tax system in place taxpayers of all
nationalities are concerned

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Ken: Amazon.com.au: Kindle Store

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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

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tax compliance because SME owners feel easiness of not paying taxes. On the other
Behaviour

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COMPLIANCE AMONG SMEs IN
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Taxpayer Advocate Service

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