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Original Research Article

## **Tax Compliance and Personal Income Tax Perceived Performance in Oyo State**

T. A. Adegbite<sup>1</sup>, F. H. Taiwo<sup>2</sup>, & F. E. Araoye<sup>3</sup>

<sup>1</sup> Department of Accounting, Al-Hikmah University, Ilorin, Kwara State

<sup>2</sup> Department of Management and Accounting, Ladoke Akintola University of Technology, Ogbomoso, Oyo State

<sup>3</sup> Internal Audit Department, Ladoke Akintola University of Technology, Ogbomoso, Oyo State

\*For correspondence, email: [adetajud@yahoo.com](mailto:adetajud@yahoo.com)

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### **Abstract**

*This study examined the effect of tax compliance on personal income tax return in Oyo state. Primary data were collected through standardized questionnaire that were administered to staff of Oyo State Board of Internal Revenue and other taxpayers through random sampling. Data collected were analysed using descriptive statistics, chi-square and Multivariate Analysis of Variance and Covariance (MANOVA). The outcome showed that there is a positive effect of Tax Compliance on PIT. An increase in the level of Tax Compliance result to an increment in the level of Personal Income Tax returns. The level of compliance in payment of PIT would have been higher if tax delinquency which is an act of tax malpractice either by the taxpayers or the tax officials which have adverse effect on the administration of tax is eradicated or reduced. It is therefore recommended that there should be adequate and continuous tax education for a better understanding of tax issues, which will be utilized effectively to formulate successful tax compliance strategies.*

**Keywords:** Tax compliance, Performance, Personal income tax, Taxpayers, Tax evasion

**JEL Classification Codes:** H200, H210

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**INTRODUCTION**

Income tax is not only accepted as a means of raising the required public revenue, but also as an essential fiscal instrument for managing the economy. Problems of taxation have been receiving special and increasing attention in recent years. Presently, because of paucity of resources which emanated from the oil Price in the world market, and increased domestic borrowing, Nigeria government needs to increase its tax revenues in order to achieve macroeconomic objectives (Adegbite, 2017). There are lots of potentials for growth and development that can boost Oyo state economy. The abundant natural resources of the state remain largely unexplored. These have to be harnessed to the fullest for the general well-being of the populace in Oyo state. The desire to build a civilized country or state with a strong and sound economy is the desire of every patriotic citizen. Tax payment is the demonstration of such a desire, although most income earners see it as a means of exploitation by the government. Tax seems to be the main focus of the administration to generate revenue to achieve its aims. One of the important ways to realize this goal by the state government is through the personal income tax.

Personal income tax is closely related to the pace of development and growth of the economy in Oyo state. However, one of the greatest problems facing this tax System in the state is the problem of tax compliance. Tax compliance may be seen in terms of tax avoidance and evasion. The two are conventionally distinguished in terms of legality, with avoidance being referred to as the active means by which the taxpayer seeks to reduce or remove altogether his liability to tax without actually breaking the law, and it is regarded as a legal measure of reducing tax liability. Tax evasion on the other hand is the willful and deliberate violation of the law in order to escape payment of tax which is illegal and criminal. Tax compliance and evasion are the global

phenomena hassling both developed and developing countries. Though the level of tax evasion and noncompliance on the average is much more in developing and transition countries than developed countries (Kim, 2008).

Moreover, about 95 percent of personal income tax in developing countries come from the salaries and wages of its employees deducted at source by public sector and large firms, compared to 80 percent in developed nations (International Monetary Fund, 2011). This source further stated that less than 5 percent of the population in developing countries paid personal income tax compared to about 50 percent in developed nations. Furthermore, only about 15% of taxpayers' income are reached in developing countries for tax purposes compared to about 57 percent in developed countries.

Personal income tax in Nigeria has remained the most unsatisfactory, disappointing and problematic of all the taxes in the tax system today. This is in spite of the fact that tax reform has of recent been a key element in economic reform which the country had undergone. To what extent are the people willing to comply with this new tax drive? This study examined the effect of tax compliance on Personal income tax return in Oyo state.

**Research hypothesis**

Ho: Tax compliance has no significant effect on Personal income tax performance in Oyo state

**LITERATURE REVIEW****Imposition and Nature of Personal Income Tax**

Personal Income Tax is a form of taxation which is imposed on individuals who are either in employment or are running their own small businesses under a business name or partnership. Though collection of Personal Income Tax is a federal

responsibility for the residents of Abuja and Security Agency employers, this tax is generally collected by state governments from those that are resident in their various states, regardless of whether they are federal, state, local government, or private sector workers. Specifically, the Personal Income Tax Act provides that taxable persons under the Act consist of individuals, partnerships, communities and families."Section 3 of the 2011 Act amended has clearly stipulated the types of personal incomes chargeable to tax. Thus under this section, the chargeable income includes gains or profits from any trade, business, profession or vocation; the salary, wages, fees, allowances or other gains or profits from any employment including gratuities, compensations, bonuses, premiums, benefits or other perquisites allowed, given or granted to an employer; the gains or profits including premiums from the grant of rights for the use of occupation of any property; dividends, interests or discounts; a pension, charge or annuity; and any profits or gains not mentioned in the above categories.

Personal income tax is on the Pay As You Earn (PAYE) basis depends on how much is earned by the taxpayer. The tax is easy to collect among civil servants as it is deducted from source by the appropriate authorities unlike the private sector who will have to file return of each taxpayer which in most cases not done (that is direct assessment). The taxpayer is paying the tax to both Federal Inland Revenue Services and the State Board of Internal Revenue depending on the sector in which the taxpayer is employed. The tax is regulated by the Personal Income Tax Act, 2011 According to Nigex (2008), monthly payments of Pay – As – You – Earn Tax liabilities are to be made on or before the 10th day of the month following the applicable month (for example, January tax to be remitted by 10th of February). However, as Nigex (2008), says the employer has the duty to deduct PAYE and remit to the tax authorities on a

monthly basis. Failure by the employer to deduct tax from the employee attracts penalty of 10% and interest at commercial rate (currently 21%) along with the principal amount payable. And also rendering of incorrect or false returns attracts, on conviction a fine of N500 plus double the amount of tax undercharged or imprisonment for three years. So taxation itself depends on self-assessment (Gordon, 1996). But for the civil servant, the employer assesses tax liability before the net salary is paid.

### **Tax Compliance and Its causes**

Tax compliance has been defined as reporting of tax liability to the relevant authority in compliance with applicable tax laws, regulation and court decision (Jackson & Milliron, 1986). It has also been defined as a process in which taxpayers file all the required tax returns by declaring all income accurately and paying the exact tax liability using applicable tax laws and regulation (Palil & Mustapha, 2011). Tax compliance can be in two forms; administrative and judicious compliance. Administrative compliance refers to compliance with the applicable tax laws as stipulated in the relevant regulations whereas judicious compliance refers to the accuracy in filling the tax return forms (Chow, 2004). Compliance can be through enforcement by relevant authorities or through voluntary willingness of the taxpayers (Kastlunger, Lozza, Kirchler, & Schabmann, 2013). The tax compliance enforcement is through powers conferred on the relevant authorities to force the taxpayers to pay while voluntary means by morality of the taxpayers to pay tax willingly. Thus, voluntary tax compliance has been defined as filling and reporting of tax returns, correct self-assessment of tax due and payment of taxes before or on the due date without enforcement (Silvani & Baer, 1997). Tax compliance increases tax income of the government (Adegbite 2017).

Compliance is also greater when the individuals perceive some benefits from a public good funded by the tax payments while changes in fine rates appear to have little effect on tax compliance behaviour (Alm, Sanchez, & De Juan, 1995). It therefore appears that there are additional tax policy instruments beyond the standard prescription of enforcement actions that government can enact to achieve its desired degree of compliance with the tax laws. In fact, some of these standard instruments - greater penalties - may be largely ineffective in increasing tax compliance. In short, government should pursue a range of approaches in its efforts to promote compliance (Alm et al., 1995). Thus, there arises the need to allow audit by tax collectors if deemed necessary, especially if they suspect that there exist some kind of tax non-compliance. The taxpayers' attitude on compliance may be influenced by many factors, which eventually influence taxpayer's behaviour. Those factors which influence tax compliance and/or non-compliance behaviour are different from one country to another and also from one individual to another (Kirchler, Hoelzl, and Wahl, (2008). According to Bărbuțămîșu (2014) taxpayers perceptions of the tax system and Revenue Authority, Peer attitude / subjective norms; taxpayers' understanding of the tax system / tax laws, motivation such as rewards and punishment such as penalties, cost of compliance, enforcement efforts such as audit; probability of detection; difference across - culture; perceived behavioural control, Ethics / morality of the taxpayer and tax collector; equity of the tax systems; demographic factors such as sex, age, education and size of income and use of informants are the factors that influence tax compliance

### **Empirical Review**

Hai and See (2011) and Adegbite (2017) showed that the high tax rate is positively related to tax evasion and negatively related to tax compliance, other studies found either

no relationship or in fact even positive relationship between tax rate and tax compliance. Thus, in a recent study in one of the African countries, the findings show that tax rate do not have any positive or negative effect on tax compliance (Modugu, Eragbhe, & Izedonmi, 2017). The fact is that the studies are undecided on the effect of tax rate on tax compliance. Other studies found a negative relationship between tax rate and tax evasion or positive relationship between tax rate and tax compliance (Alm et al., 1995). Moreover, the effect of tax rate on tax compliance is not only limited to country specific data; evidences are also obtainable in cross-country analysis. In a cross-country analysis of determinants of tax evasion conducted in the OECD countries, evidences showed that there is insignificant correlation between marginal tax rate and tax evasion (Richardson, 2006). However, the only study comes across by the current study examined the effect of marginal tax rate on tax evasion or tax noncompliance.

Torgler (2011) examined the impact of tax morale on tax compliance stated that over the last several decades, there has been a growing interest in theoretical, empirical, and experimental work on all aspects of tax compliance and tax evasion. The study concluded that tax morale had positive significant impact on tax compliance. Several studies examined the effect of tax rate on tax compliance. Most of the studies found that the high tax rate causes high tax noncompliance (Hai & See, 2011). In their submission, Hai & See (2011) found that taxpayers who are aware that their tax rate is higher than average tax rate paid by other have higher records of tax evasion. By implication, the perception by taxpayers that pay high tax rate is that they can outweigh their overpayment through tax evasion. Similarly, it was also found that taxpayers' underreporting behaviour is positively correlated with high tax rate (Joulfaian & Rider, 1998). More evidences show that the high tax rate is positively related to tax evasion and negatively related to tax compliance (Ali, Cecil, & Knoblett, 2001).

**METHODOLOGY**

Primary data were collected through standardized questionnaire that were administered to staff of Oyo State board of internal revenue and other taxpayers through random sampling. Two hundred (250) questionnaire were distributed among the respondents. Ten (10) questionnaire was distributed in each of the fifteen ministries and fifty (50) was distributed in the state board of internal revenue service, while the remaining fifty (50) was distributed among individuals under the direct assessment procedure. Data collected were analyzed

using descriptive statistics, chi-square and Multivariate Analysis of Variance and Covariance (MANOVA).

The formulae for chi-square used is

$$X^2 = \sum \frac{k}{ei} \left( \frac{O_i - e_i}{ei} \right)^2$$

Where i=1, O<sub>i</sub> = observed frequency, e<sub>i</sub>= expected frequency.

The degree of freedom= (r-1)(k-1)

Where

r = no of rows, K =no of columns (oi -ei)

i=constant value.

**RESULTS AND DISCUSSION**

**Table 1- Distribution of responses on the effect of Tax compliance on Personal income tax Returns**

S/N	Question	SA	A	U	D	SD
1	PIT is not an important source of revenue to the government in terms of the magnitude of revenue derivable from taxation,	8 (3.2%)	16 (6.4%)	42 (16.8%)	53 (21.2%)	131 (52.4%)
2	Non Tax compliance reduces income of the state which invariably deter economic growth and development	57 (22.8%)	135 (54%)	10 (4.0%)	45 (18.0%)	03 (1.2%)
3	lack of information, laziness of the tax officials, uncooperative taxpayers and the habit of quick fix solutions encourages tax evasion and avoidance	29 (11.6%)	144 (57.6%)	7 (2.8%)	62 (24.8%)	8 (3.2%)
4	Poor tax education and weak fulfillment by tax authorities of their responsibilities with regard to public awareness reduce tax compliance	155 (62.0%)	15 (6.0%)	16 (6.4%)	53 (21.2%)	11 (4.4%)
5	Taxpayers take advantage of loop-hole in the tax law to reduce the tax payable.	122 (48.8%)	67 (26.8%)	25 (10%)	28 (11.2%)	8 (3.2%)
6	An increase in the level of Tax Compliance result to low level of increment in the level of Personal Income Tax.	26 (10.4%)	167 (66.8%)	14 (5.6%)	35 (14.0%)	8 (3.2%)
7	Responses to PIT payment is impressive because tax audit encourages tax compliance on PIT.	89 (35.6%)	134 (53.6%)	9 (3.6%)	2 (0.8%)	16 (6.4%)
8	Apart from problems of wilful default, tax avoidance and evasion, delayed payment of tax, and lack of co-ordination between the various government departments also enhance tax evasion and avoidance	120 (48%)	54 (21.6%)	10 (4%)	50 (20%)	16 (6.4%)
9	Compliance is also greater when the individuals perceive some benefits from a public good funded by the tax payments	75 (30%)	125 (50%)	05 (2%)	32 (12.8%)	13 (5.2%)

10	tax compliance is higher in Oyo state because fine imposed on defaulters have effect on tax compliance behaviour which invariably increases PIT returns	79 (31.6%)	127 (50.8%)	03 (1.2%)	31 (12.4%)	10 (6.4%)
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*Note: - The figures in bracket indicate the percentage and figures not bracket indicate frequency. Source: - Authors' field survey (2019).*

From table 1, 3.2% of the respondents strongly agree that PIT is not an important source of revenue to the government in terms of the magnitude of revenue derivable from taxation, 6.4% agree, 16.8% were not sure, 21.2% disagree, and 52.4% strongly disagree. This indicates that PIT is an important source of revenue to the government in terms of the magnitude of revenue derivable from taxation. Also, 22.8 %of the respondents strongly agree that non Tax compliance reduces income of the state which invariably deters economic growth and development, 54% agree, 4.0% were not sure, 18% disagree and 1.2% strongly disagree. This indicates that non Tax compliance reduces income of the state which invariably deters economic growth and development.

Furthermore, 11.6% of the respondents strongly agree that lack of information, laziness of the tax officials, uncooperative taxpayers and the habit of quick fix solutions encourages tax evasion and avoidance, 57.6% agree, 2.8% not sure, an 24.8% disagree and 3.2% strongly disagreed. This indicates that lack of information, laziness of the tax officials, uncooperative taxpayers and the habit of quick fix solutions encourages tax evasion and avoidance.

However, 7% of the respondents strongly agree that poor tax education and weak fulfillment by tax authorities of their responsibilities with regard to public awareness reduce tax compliance, 62.0% agree, 6.0% were not sure, 21.2% disagree and 4.4% strongly disagreed. This implies that Poor tax education and weak fulfillment by tax authorities of their responsibilities with regard to public awareness reduce tax

compliance. More so, 48.8% of the respondents strongly agree that Taxpayers take advantage of loop-hole in the tax law to reduce the tax payable, 26.8% agree, 10% were not sure, 11.2% disagreed and 3.2% strongly disagreed. This implies that Taxpayers take advantage of loop-hole in the tax law to reduce the tax payable.

Moreover, 10.4% of the respondents strongly agree that an increase in the level of Tax Compliance result to increment in the level of Personal Income Tax returns, 66.8% agree, 5.6% were not sure, 14.0% disagree, and 3.2% strongly disagree. This indicates that an increase in the level of Tax Compliance result to increment in the level of Personal Income Tax returns. In addition, 35.6% of the respondents strongly agree that Responses to PIT payment is impressive because tax audit encourages tax compliance on PIT, 53.6% agree, 3.6% were not sure, 0.8% disagree, and 6.4% strongly disagree. This indicates that Responses to PIT payment is impressive because tax audit encourages tax compliance on PIT.

The results showed that 48.0% of the respondents strongly agree that Apart from problems of wilful default, tax avoidance and evasion, delayed payment of tax, and lack of co-ordination between the various government departments also enhance tax evasion and avoidance, 21.6% agree, 4.0% were not sure, 20.0% disagree, and 6.4% strongly disagree. This indicates that Apart from problems of wilful default, tax avoidance and evasion, delayed payment of tax, and lack of co-ordination between the various government departments also enhance tax evasion and avoidance.

It was also deduced that 30.0% of the respondents strongly agree that Compliance is also greater when the individuals perceive some benefits from a public goods funded by the tax payments, 50.0% agree, 2.0% were not sure, 12.8% disagree, and 5.2% strongly disagree. This indicates that Compliance is also greater when the individuals perceive some benefits from a public goods funded by the tax payments. Lastly, 31.6% of the respondents strongly agree that tax

compliance is higher in Oyo state because fine rates imposed on defaulters have effect on tax compliance behaviour which invariably increases PIT returns, 50.8% agree, 1.2% were not sure, 12.4% disagree, and 6.4% strongly disagree. This indicates that tax compliance is higher in Oyo state because fine rates imposed on defaulters have effect on tax compliance behaviour which invariably increases PIT returns.

**Table 2- Analysis of the effect of Tax compliance on Payment of PIT by taxpayers**

S/N	Relationship	Pearson chi-square	Pr(value)	Remark
1	Tax evasion	33.4043	0.000	Significant
2	Compliance	40.1166	0.000	Significant
3	Enforcement	55.3816	0.000	Significant
4	Voluntary willingness	13.5567	0.000	Significant
5	Relevant authorities	5.1077	0.000	Significant
6	Tax avoidance	53.2915	0.000	Significant
7	Economic instability	38.6378	0.000	Significant
8	Political influence	25.9735	0.000	Significant
9	High tax rate	8.5012	0.000	Significant
10	Tax culture	46.4017	0.000	Significant
11	Trust in the Legal System	21.6276	0.000	Significant
12	Trust in the Government	7.2504	0.000	Significant
13	Trust in Tax Administration	15.6806	0.000	Significant
14	Trust in Fairness of Tax Officials	29.1481	0.000	Significant
Mean	4.328125	4.234375	4.28125	4.261787
	4.203125	4.21875	4.09375	4.140625
Standard deviation	.4732424	.4269563	.8631568	.2519763
	.4055053	.5764905	.2937848	.3503824

Source: - Authors' field survey (2019).

From Table 2, in testing hypothesis (iii) the minimum chi – square calculated is 5.1077 ( $x^2 - cal$ ) is greater than chi – square tabulated 3.74 ( $x^2 - tab$ ) which make all the figures to be highly significant with

probability of f equal to 0.000. Collectively, the null hypothesis is rejected. Therefore the alternative hypothesis is accepted that is tax compliance has significant effect on PIT in Oyo state.

**Table 3: Analysis of the effect of Tax compliance on Payment of PIT by taxpayers by MANOVA**

Source	Statistic	Df	F(df1, df2)	F	Prob>F		
Tax compliance	W	0.9185	4	4.0	245.0	75.44	0.0003 e
	P	0.0815		4.0	245.0	75.44	0.0003 e
	R	0.0888		4.0	245.0	75.44	0.0003 e

	L	0.0888		4.0	245.0	75.44	0.0003 e
Residual			245	Number of obs = 250			
Total			249				

*Dependent variable = Personal income tax. Source: MANOVA using STATA 12, W = Wilks' lambda, L = Lawley-Hotelling trace, P = Pillai's trace, R = Roy's largest root, e = exact, a = approximate, u = upper bound on F*

**Source: - Authors' field survey (2019).**

To confirm the significant effect of Tax compliance on Payment of Personal income tax (PIT) by taxpayers by the outcome of Chi-square stated above, the multivariate analysis of variance and covariance (MANOVA) was also employed. From Table 3 above, according to Wilks' lambda (W) statistic, 1% increases intax compliance increases Personal income tax by 0.91%. Also, with reference to Pillai's trace statistic, 1% increase in tax compliance increases Personal income tax by 0.081%. in addition, with the outcome of Lawley-Hotelling trace (L) and Roy's largest root (R) statistic, 1% Tax compliance also increases Personal income tax by 1.088%. The entire statistic outcomes suggest the positive significant effect of Tax compliance on Personal income tax. This also supported by F statistic and probability of F (Prob>F) equal to 0.0003e. An increase in Tax compliance enhances Personal income tax positively.

## CONCLUSION AND RECOMMENDATIONS

This study examined the effect of tax compliance on Personal income tax return in Oyo state. Primary data were collected through standardized questionnaire that were administered to staff of Oyo State board of internal revenue service and other taxpayers through random sampling. Data collected were analyzed using descriptive statistics, chi- square and Multivariate Analysis of Variance and Covariance (MANOVA). The outcome showed that there is a positive effect of Tax Compliance on PIT. An increase in the level of Tax Compliance result to an increment in the level of Personal Income Tax. The level of compliance in payment of PIT would have higher if tax delinquency which is an act of

tax malpractice either by the taxpayers or the tax officials which have adverse effect on the administration of tax is eradicated or abated.

It is therefore recommended that there should be adequate and continuous tax education for a better understanding of tax issues, which will be utilized effectively to formulate successful tax compliance strategies. To enable a high level of compliance, the economic costs of time required, and the expense which a taxpayer may incur during the procedures for compliance, should be kept to the absolute minimum at all times.

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