

## Effect of Court Suits on Value Added Tax Compliance Among Small and Medium Enterprises in Machakos Town, Kenya

Winfred Nduku Muli<sup>1</sup>, Dr. Marion Nekesa<sup>2</sup> & Dr. Kenneth Langat<sup>3</sup>

<sup>1,2</sup>Kenya School of Revenue Administration

<sup>3</sup>School of Business and Economics, Moi University

Corresponding email: winnie262401@gmail.com

**How to Cite:** Muli, W. N., Nekesa, M., & Langat, K. (2024). Effect of Court Suits on Value Added Tax Compliance Among Small and Medium Enterprises in Machakos Town, Kenya. *Journal of Finance and Accounting*, 4(5), 39-48.

### Abstract

**Purpose:** Value Added Tax non-compliance is an area of concern for all government and tax authorities and it continues to be an important issue that must be addressed. The general objective of the study was court suits on Value Added Tax compliance among the Small and Medium Enterprises in Machakos Town, Kenya. The study was guided by Agency theory and ability to pay theory.

**Methodology:** The target population was 5412 Value Added Tax Registered Small and Medium Enterprises operators located in Machakos Town. The sample size was 372 Value Added Tax Registered Small and Medium Enterprises operators. Out of the 372 issued questionnaires only 275 were correctly filled and submitted in a timely fashion signifying a 73.9% response rate. The study employed explanatory study design. Primary data was collected using semi-structured questionnaires. The pilot study was done in Kitui town and the data analysis was both descriptive and inferential statistics. Descriptive statistics covered frequencies, mean, standard deviations and variances. Inferential statistics included Pearson's correlation and regression analysis.

**Results:** The study found that court suits significantly affected VAT compliance in a positive way  $\beta=0.261$   $p<0.05$ .

**Recommendation:** The study recommends that taxpayers should be aware of the legal consequences of non-compliance, as court suits can drive adherence to VAT regulations

**Keywords:** *Small and Medium Enterprises Court Suits, Value Added Tax Compliance*

Received: 19<sup>th</sup> September 2024

Revised: 4<sup>th</sup> October 2024

Published: 15<sup>th</sup> October 2024

### 1.0 Introduction

Tax compliance refers to various activities undertaken by the taxpayer to fulfill their tax obligations since these taxes are paid at the will of the business based on submitted returns, this type of compliance is referred to as voluntary tax compliance (Grigorios, Michail, Alkiviadis and Andreas, 2022). According to the United States Internal Revenue Services (IRS) as cited by Mazur (2003) there are three main obligations for taxpayers: timely submission of tax returns, the honest and accurate transfer of data for submitted returns and payment of the resulting taxes, voluntary and in a timely manner.

The VAT introduced in Kenya in 1990 with the objective of increasing tax collections by expanding the tax base. The VAT imposed by KRA in accordance with the Value Added Tax Act 2013 is referred to as an indirect tax on consumption, which applies to the sale of supplies at all, levels of production, and distribution. (Dada 2016). VAT-registered taxpayers act as agents in collecting and remitting collected VAT to the government. The VAT paid on inputs, in turn, is claimed as a credit when registered taxpayers declare output VAT on their sales (VAT Act 2013, Sec 17). Suppliers of exempt goods & services (VAT Act 2013, first schedule) do not charge VAT on their supplies and cannot claim credit for VAT remunerated on their procurements. The VAT system also contains zero-rated goods and services (VAT Act 2013, 2nd schedule). Businesses charge VAT at a rate of 0% on their supplies and are allowed to deduct the input tax levied on the purchase of those zero-rated commodities (VAT Act 2013, Sec 17).

Court suits are usually raised by KRA against defaulting tax-payers to force them to pay the unpaid taxes on fraudulent tax practices such as money laundering and tax evasion. Unpaid taxes usually attract the above action by KRA the income tax revenue that would have been lost. Court suits are directly related to income tax revenue in that when taxes are not duly filed and paid then the income tax revenue then there would be reduced income tax revenue and vice versa. According to the Small Enterprises Act 2012 of Kenya defines a small enterprise as a firm, trade, service, industry, or business activity whose annual turnover ranges between five hundred and five million shillings and employ between 10 to 50 people and whose assets and financial investment is to be determined by the cabinet secretary. The SME Baseline survey 2016, noted that the small-scale traders operate in the informal sector characterized by low VAT level. Typically, these groups are involved in activities not regulated by laws, but rather subject to the rules governing the local authorities for eases of management and ease of operations. Their operation is not normally monitored and hence not factored in the computation of the GDP (Mohamed, 2015).

### **1.1 Problem Statement**

Value Added Tax compliance has been low in both developed and developing countries and this has not been linked to any specific factors but a wide array of factors (Azmi *et.al.*, 2019). Tax non-compliance and more so Value Added Tax non-compliance is an area of concern for all government and tax authorities that needs to be addressed. According to Ferry and Adam (2022), tax revenues for many countries are a major source of funding however, efforts to collect tax revenues have a major obstacle, namely tax compliance issues. They further assert that taxes are far from inevitable, albeit a legal obligation and any countries financially suffer from a lack of tax compliance.

This involved system automation and training of employees on the new technology in revenue collection. However, despite investment in both human resource and technology, the 2021/2022 annual revenue performance report by KRA shows that KRA managed to collect only Ksh.309.5 billion from VAT against a target of Ksh.464.2 billion (KRA 2022). Additionally, VAT recorded a reduction of 39.5% from Ksh. 464.2 billion in 2021/2022 to Ksh. 280.8 billion in 2022/2023 (KRA 2023).

Several studies have been conducted on VAT compliance. For instance, the available studies include Alkhatib, Abdul-Jabbar, and Marimuthu (2018) who explored the effect of deterrence factors on VAT evasion among Palestinian SMEs. The study was done in Palestine and the current study was done in Machakos Kenya hence contextual gap. Saraswati (2019) was interested in establishing whether deterrence approach was effective

in combating VAT evasion where it was noted that decreasing tax rate is an effective tool in combating tax evasion. The study focused on deterrence approach hence conceptual gap.

## **2.0 Literature Review**

### **2.1 Theoretical Review**

#### **2.1.1 Agency Theory**

Agency theory was first introduced by Jensen and Meckling in 1976. The theory suggests that when two parties (the principal and the agent) enter into a contractual relationship, there is a risk that the agent may not act in the best interest of the principal. This is due to the inherent conflicts of interest between the principal and the agent, who may have different objectives and goals. Agency theory explains the agent conflict that arises in the relationship between actors and agents in business or economic activities because of the inconsistent goals of the actors and agents (Eisenhardt, 2019). In taxation, agency problems exist because of the goal of maximizing targets and the goal of maximizing community welfare. On the function side, the tax authority can play an important role in achieving the economic goals of a country.

Agency theory analyses the relationship between two parties: investors and managers. The agent (manager) undertakes to perform certain duties for the principal (investors) and the principal undertakes to reward the agent (Alshrouf, 2019). According to this theory, the role of the auditor is to supervise the relationship between the manager and the owners. A gap expectation occurs when the distribution of the responsibility is not well defined. The responsibility of every part is well defined in the regulation. The manager and the owners have to realize that the auditor does not have responsibility for the accounting but only sees that the auditing is done properly (Almunia & Lopez-Rodriguez, 2018).

This theory is used to explain the importance of court suits in ensuring tax compliance. This theory is associated with conflicting interests of shareholders and management of organizations, suggesting that the less informed party will have to demand information that monitors the behavior of a better-informed manager.

#### **2.1.2 Ability to pay**

The ability to pay theory developed by Mill (1848) proposes that citizens contribute to the support of the government as nearly as possible, in proportion to their respective abilities in terms of revenue. Those who are better able to pay should bear the greater burden of taxation, whether or not they benefit. Ability to pay is interpreted in terms of sacrifice. It says that money for public should come from “him that hat” instead of from “him that hath not”, Kendrick (1939). Kendrick further says that the usual and indeed the only serious justification of ability to pay is on grounds of sacrifice. The payment of tax is viewed as a deprivation to the taxpayer. He might have spent the money for his own purposes but instead must turn it over to the public treasury from which it will be expended for social ends. In surrendering his money to the government, he is said to make a sacrifice. The idea of sacrifice when linked to the concept of the declining marginal utility of money has given rise to three theories of progressive taxation: the equal, equal-proportional, and least-sacrifice theories.

The theories of equal and equal-proportional sacrifice both involve the taxation of poor as well as rich persons, (Seligan, 1928). In neither theory is there an attempt to make any income group bear all the taxes. According to the theory of least sacrifice, taxes should be laid first on the incomes of the very rich (Pigou 1928). When these incomes are reduced to the level of the rich, then the rich would be taxed. Persons of moderate means would be taxed only after the incomes

of the very rich and the rich have been reduced by taxation to their level. The theory calls for the progressive elimination of high incomes by taxation

## **2.2 Empirical Review**

### **2.2.1 Court Suits**

Le, et al (2020) that the complexity of court suits and tax compliance has made many SMEs avoid or evade tax. Some have had to hire accountants, auditors, and tax agents to adhere to and abide by the existing tax regulations, which require filing and paying taxes within strict stipulated timeframes. Therefore, keeping tabs on taxation compliance issues becomes a problem, and they are becoming susceptible to court suits. Nigeria, Vincent (2021) observed that enforcement instruments, including the agency costs and the punishment function, are also determinants of tax compliance, although these variables are rarely available for empirical studies. In South Africa, Smulders and Naidoo (2013) found that court suits significantly affect tax compliance, but they found no significant deterrent effect.

In Ghana, Ernest, Danie, and Nicholas (2022), based on studies of data generated from the Internal Revenue Service's Taxpayers Compliance Management Programme (TCMP), observed that due to the low probability of detection, even the threat of court suits had no observable impact on the level of compliance. Kiame (2019) sought to bring out the influence of court suits on tax debt revenue realization. Specifically, the study sought to assess the effect of issuance of Agency notice, use of distraint actions, and use of charge or/security on immovable. Correlation and regression analysis showed a statistically significant positive relationship between the enforcement measures and debt realization. The use of court suits as an enforcement measure had a strong positive relationship ( $r= 0.662$ ,  $p>0.05$ ).

Nyaga (2020), in the study on tax compliance, enforcement, and taxpayer service in Kenya purposed to explore the relationship between court suits and taxpayer service on tax compliance. The study used simple regression analysis of aggregate variables representing court suits, penalties, criminal sanctions, and taxpayer service. A sample frame list of self-employed individual taxpayers was used from 2003 to 2012. Nyaga found that courts suits, audit, and penalty had a positive relationship with tax compliance and hence tax revenue and taxpayer service and criminal sanctions had a negative relationship. With the variability in audit rate accounting for only 31% of the variability in tax compliance, she concluded that why Kenyans pay taxes remains an interesting question that requires further research.

### **2.2.2 Value Added Tax Compliance**

The VAT framework has goods and services that are taxable except for zero-rated products that comprise basic goods as well as exports. Value Added Tax was adopted with an ordinal rate of seventeen percent but incorporated with other fourteen rates with the highest ever being two hundred and ten percent. Two hundred and ten percent rate made VAT look like a tax system that targeted differentiated commodities.

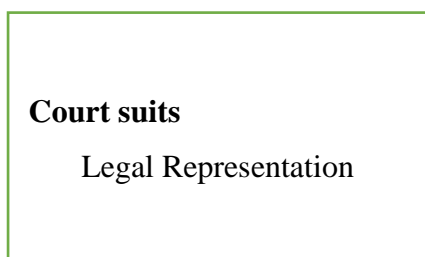
In the year 2013, Value Added Tax Act was adopted and implemented; at this time VAT policy faced several drawbacks by the business owners as well as the government. Since the inception of the VAT, the taxman has removed some provisions and added some provisions to the Act. The most noteworthy changes comprise of removing of the Value Added Tax remission; exclusion of a lowered rate of twelve percent, a combination of previous subordinate regulations and the main regulations, reducing the scheduling of 8 to 2 as well as raising the rates of zero-rated tax charges and exempting basic supplies (Ernst & Young, 2016). VAT is collected at specified points by registered persons who remit it to the Commissioner. Since the

tax is paid by the final consumer of products, registered persons serve solely as VAT agents in collecting and paying the tax.

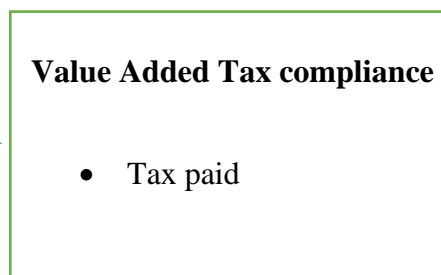
### 2.3 Conceptual Framework

A conceptual framework is a formation that a researcher has confidence can be able to show the movement and the inter-linkage of the variables being studied (Camp, 2001). The independent variable is identified as court suits which affect the value added tax compliance among small and medium enterprises in Machakos town, Kenya. The dependent variable of the study is VAT compliance.

#### Independent Variable



#### Dependent Variable



**Figure 1: Conceptual Framework**

### 3.0 Methodology

Research design refers to the overall plan or blueprint for conducting a research study that outlines the methods and procedures to be used to collect and analyses data to answer research questions or test hypotheses (Babbie, 2016). Explanatory research aims to explain why things happen and anticipate what will happen in the future. The target population was 5412 small and medium enterprises in Machakos town (KRA, 2023). Yamane (1967) formula was adopted in computation of the sample size of 372 Small and Medium Enterprise in Machakos town.

This study adopted primary data. It was collected using a questionnaire. Creswell and Creswell (2018) describe a questionnaire as a research tool that consists of a series of questions or statements that are administered to participants to collect data on specific research variable. Data was collected using a structured questionnaire that consisted of closed-ended questions. Closed-ended questions ensures that all participants receive the same set of answer options, which helps to ensure consistency in the responses and makes it easier to compare and analyze data across participants (Fowler Jr, 2013). The questionnaire was based on a 5-point likert scale which takes less time and effort to complete than higher-point scales, 5-point Likert Scale is designed to achieve the set goals of the study

Creswell (2019) also adds that scores need to be consistent, that when an individual answers certain questions one way, the individual should consistently answer closely related questions in the same way. Cronbach's alpha based on internal consistency was computed to determine the reliability of the instrument. The reliability analysis found that VAT compliance had a Cronbach's alpha of 0.983.



**Table 1: Test of Reliability of Questionnaire**

| Factor                     | Number of Items | Cronbach Alpha score | Conclusion |
|----------------------------|-----------------|----------------------|------------|
| Value Added Tax Compliance | 5               | 0.983                | Reliable   |
| Court suits                | 4               | 0.739                | Reliable   |

## 4.0 Results and Discussion

### 4.1 Descriptive Analysis

#### 4.1.1 Descriptive Statistics Court suits

Table 2 represents this information: The lawsuit has affected our business and has mean score of 3.92 and standard deviation of 1.1029. There are legal proceedings ongoing for our business has means score of 4.01 and a standard deviation of 1.077. The initiation of legal proceedings against our business has been found to have violated VAT law has a mean score of 4.07 and a standard deviation of 0.913. The use of media channels to publicize cases of non-compliance and enforcement actions taken against taxpayers who have violated VAT laws has led to VAT compliance has a mean score of 3.98 and a standard deviation of 1.063.

**Table 2: Descriptive statistics for Court suits**

|  | N   | Mean | Std. Deviation | Skewness | Kurtosis |
|--|-----|------|----------------|----------|----------|
| The lawsuit has affected our business  | 275 | 3.92 | 1.029          | -.689    | -.402    |
| There are legal proceedings ongoing for our business.  |     | 4.01 | 1.077          | -.808    | -.502    |
| The initiation of legal proceedings against our business has been found to have violated VAT law.  |     | 4.07 | .913           | -.955    | .658     |
| The use of media channels to publicize cases of non-compliance and enforcement actions taken against taxpayers who have violated VAT laws has led to VAT compliance. |     | 3.98 | 1.063          | -.782    | -.412    |
| MEAN   |     | 4.00 |                |          |          |

#### 4.1.2 Descriptive Statistics for Value added tax compliance

**Table 3:** The above table represents this information: My business pays VAT due as per the computed differences between the Sales VAT and Purchases VAT each month as required by the law had a mean score of 3.94 and standard deviation 1.132. My business makes VAT returns for every month and has never been late as per the requirement of VAT regulations has a mean score of 4.01 and standard deviation of 1.145. My business was penalized for late

returns and complete failure to account for the VAT due within the last year has a mean score of 4.05 and a standard deviation of 1.067. Computation, filing, and payment for VAT due is complex and encourages involuntary non-compliance has a mean score of 4.06 and a standard deviation of 1.130. Our business pays VAT by the due date because we believe it is morally right to have a mean score of 3.91 and a standard deviation of 1.101.

**Table 3: Descriptive statistics for Court suits**

|   | N   | Mean | Std. Deviation | Skewness | Kurtosis |
|---|-----|------|----------------|----------|----------|
| My business pays VAT due as per the computed differences between the Sales VAT and Purchases VAT each month as required by the law. | 275 | 3.94 | 1.132          | -.691    | -.730    |
| My business makes VAT returns every month and has never been late as per the requirement of VAT regulations.                        |     | 4.01 | 1.145          | -.786    | -.658    |
| My business was penalized for late returns and complete failure to account for the VAT due within the last year.                    |     | 4.05 | 1.067          | -.817    | -.428    |
| Computation, filing, and payment for VAT due is complex and encourages involuntary non-compliance.                                  |     | 4.06 | 1.130          | -.749    | -.724    |
| Our business pays VAT by the due date because we believe it is morally right.   |     | 3.91 | 1.101          | -.637    | -.750    |
| MEAN  |     | 3.99 |                |          |          |

#### 4.2 Correlation Analysis

The correlation Analysis was conducted and summarized in Table 4, the Pearson correlations  $r$  ranges from -1 to +1,  $p$ -values  $<0.05$  show that the correlations are significant at 95% confidence level. Grajales (2013). Furthermore, court suits correlated positively and significantly with VAT compliance at 66.3% indicating that as the number of court suits rises, VAT compliance improves as well.

**Table 4: Correlations Statistics**

|                            | Value added tax Compliance. | Court Suits |
|----------------------------|-----------------------------|-------------|
| Value added tax Compliance | 1                           | 0.663**     |
| Court Suits                | 0.663**                     | 1           |

Correlation is significant if sig $<0.05$

### 4.3 Regression Analysis

The results in Table 5 indicated that court suits had a positive correlation with VAT compliance up to 66.3% or (R= 0.663). The results reveal that court suits caused a variation of 43.9% or ( $R^2=0.439$  and adjusted  $R^2 =0.432$ ) on Value added tax compliance.

**Table 5: Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .663 <sup>a</sup> | .0439    | .432              | .52121                     |

a. Predictors: (Constant), Court suits \_mean

ANOVA was used to analyze the significance of the variation caused by Court suits on VAT compliance. Table 6 indicates that F statistic of 164.168 and a p-value of 0.000, This implies that while the model accounts for a significant portion of the variance, there are other factors not included in the model that also influence VAT compliance.

**Table 6: Analysis of Variance**

| Model |            | Sum of Squares | Df  | Mean Square | F       | Sig.              |
|-------|------------|----------------|-----|-------------|---------|-------------------|
| 1     | Regression | 55.489         | 1   | 55.489      | 164.168 | .000 <sup>b</sup> |
|       | Residual   | 92.478         | 273 | 0.338       |         |                   |
|       | Total      | 187.967        | 274 |             |         |                   |

a. Dependent Variable: Value added tax compliance

b. Predictors: (Constant), Court suits.

The hypothesis stated that court suits have a significant impact on VAT compliance among small and medium enterprises in Machakos town, Kenya. The findings showed that court suits had a positive and significant effect on VAT compliance ( $\beta = 0.261$ ,  $p = 0.000 < 0.05$ ).

**Table 7: Regression Coefficients**

| Model |             | Standardized Coefficients |            | Unstandardized Coefficients | t     | Sig.  |
|-------|-------------|---------------------------|------------|-----------------------------|-------|-------|
|       |             | B                         | Std. Error | Beta                        |       |       |
| 1     | (Constant)  | 0.457                     | 0.160      |                             | 2.856 | 0.003 |
|       | Court Suits | 0.261                     | 0.059      | 0.279                       | 4.425 | 0.000 |

a. Dependent Variable: Value Added tax compliance

### 4.4 Discussion of the Findings

The study was to establish the effect of court suits on value-added tax compliance among small and medium enterprises in Machakos town, Kenya. Court suits correlated positively and significantly with VAT compliance at 26.1% ( $p$ -value = 0.000), indicating that as the number



of court suits rises, VAT compliance improves as well. This demonstrates that court suits have a positive effect on VAT compliance, implying their significance in driving compliance improvements, but they found no significant deterrent effect. The study agreed with Kiame (2019) sought to bring out the influence of court suits on tax debt revenue realization. Specifically, the study sought to assess the effect of issuance of Agency notice, use of distraint actions, and use of charge or/security on immovable.

## 5.0 Conclusion

The study concludes that court suits are an effective measure in promoting VAT compliance. The results show that an increase in the number of court suits is associated with improved compliance, indicating that legal enforcement serves as a significant deterrent against non-compliance. This highlights the role of legal action in ensuring adherence to VAT regulations.

## 6.0 Recommendations

Taxpayers should be aware of the legal consequences of non-compliance, as court suits can drive adherence to VAT regulations

Future research should investigate the role of taxpayer psychology, in influencing VAT compliance.

## Reference

- Abdul, J., & Kedir, S. (2015). Tax Compliance and Its Determinant the Case of Jimma Zone, Ethiopia. *International Journal of Research in Social Sciences*, 6(2), 7-21.
- Alm, J., Bahl, R., & Murray, M. N. (1993). Audit selection and income tax underreporting in the tax compliance game. *Journal of Development Economics*, 42.
- Almunia, A. L. (2018). Specific Determinants of taxation in Jordan. *Journal of Advanced Social Research*, 4(10), 01-20
- Alshrouf, T. S., & Peter S. J. (2019). The Taxman Tools up: An Event History Study of the Introduction of the Personal Income Tax. *Journal of Public Economics*, 93(1), 160–75.
- Babbie, N.A., James, S.R., & Prest, A.R. (2016). *Self-Assessment for Income Tax*. London, Heinemann
- Creswell, J. W. (2018). *Research design, qualitative, quantitative and mixed methods approach* (4th ed.). London: SAGE Publications Ltd
- Eisenhardt, G. R., & Vasigh, B. (2019). The impact of the global financial crisis on taxation: a comparative analysis. *Economies*, 6(4), 66.
- Ernest, D. L. (2022). A further study of income tax consciousness. *National Tax Journal*, 17(3), 319-321
- Kendrick, B., Riedel, N., Shamsfakhr, F., & Strohmaier, K. (1939). *Corporate tax evasion and avoidance in developing countries*. In *The Routledge Companion to Tax Avoidance Research* (pp. 225–241). Routledge
- Kiame, J. M., & Ngugi, J. K. (2019). Effect of Agency Notices on Pay As You Earn Tax Compliance Among Non-Governmental Organizations in Kenya. *Journal of Accounting and Taxation*, 13(2), 17-25. doi: 10.7176/JAT/13-2-03
- KPMG(2016).<https://kpmg.com/services/tax-technology-transformation/tax-compliance>

- KRA (2015). Annual revenue performance report. [www.kra.go.ke/media-center/press-release/-annual-revenue-performance-report-2015-2016](http://www.kra.go.ke/media-center/press-release/-annual-revenue-performance-report-2015-2016).
- KRA (2017). *Employers guide to Pay As You Earn in Kenya*. Revised Edition.2017
- KRA (2020). *Tax laws amendment 2020*. <https://kra.go.ke/helping-tax-payers/faqs/tax-laws-amendment-2020>
- KRA (2021). *Annual revenue performance final*. <https://www.kra.go.ke/media-center/press-release/1299-annual-revenue-performance-fy-2020-2021>.
- Le, H. T. H., Tuyet, V. T. B., Hanh, C. T. B. and Do, Q. H. (2020). Factors affecting tax compliance among small- and medium-sized enterprises: Evidence from Vietnam. *The Journal of Asian Finance, Economics and Business*, 7 (7): 207-217.
- Mahmed, M. (2015). *Compliance risk management strategies for tax administrations in developing countries: A case study of the Malaysian revenue authority*. PhD Thesis, The University of Warwick
- Mill, A. S. (1848). Effectiveness of MSAP, Fiscus Services and Taxation Sanctions on Tax Obligation Compliance with Patriotism As an Intervening Variables. 4(1): 11–22.
- Mill, R.A. (1848): Merit Goods, In: J. Eatwell, M. Milgate, P. Newman (Eds.): *The New Palgrave*, London — Basingstoke, pp. 452–453.
- Nidoo, P., Sutrisno, T., & Yeney, W., (2013). Effect of tax penalties, tax audit, and taxpayers’ awareness on corporate taxpayers. *Research in Business & Social Science*, 9, 2, 2147-4478.
- Nyaga, E. & Mugo, M. (2019). The Impact of Tax Audit on PAYE Tax Compliance among NGOs in Westlands Sub-County, Nairobi, Kenya: A Randomized Controlled Trial. *African Journal of Accounting, Auditing and Finance*, 8(3), 189-202. doi: 10.1504/ajaaf.2019.103523
- Saraswati, I. R., & Nuswantara, A. D. (2019). The influence of tax amnesty benefit perception to taxpayer compliance. *Jurnal Dinamika Akuntansi*, 9(2), 176-183.
- Seligan Uddin Ahmed (1928). Should the taxman be responsive? The responsive regulatory model of tax compliance. *The Cost and Management* ISSN 1817-5090, Volume-46, Number-01, January-February 2018.
- Slemrod, J. (2019). Tax compliance and enforcement. *Journal of Economic Literature*, 57(4), 904–954
- Vicent, S. Department of Finance. (2021). Act: Direct Veto of the President to RA 11213 (Tax Amnesty Act). Philippine: Presidential legislative liaison office.