

Effect of Taxpayer Patriotism on Turnover Tax Compliance Among Small and Medium Enterprises in Ruiru, Kiambu County, Kenya

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Abstract

Turnover tax is important in helping to bring more taxpayers into the tax bracket, hence increasing the country's revenue collection. This applies to several businesses, including those in the small and medium enterprises subsector. However, a number of factors hamper turnover tax compliance by both individuals and companies. The main objective of the study was to determine the effect of taxpayer patriotism on turnover tax compliance among small and medium enterprises in Ruiru, Kiambu County, Kenya. The study was anchored on the Theory of Reasoned Action and Expected Utility Theory. The study adopted an explanatory research design and the target population was 2,549 small and medium enterprises in Ruiru town and with a sample size of 345 respondents. After collection and analysis of the responses, 279 respondents correctly filled and submitted their questionnaires, indicating 80.9% response rate. Primary data collection was conducted using closed-ended questions. The data was analyzed using descriptive statistics and linear regression analysis. The study found that taxpayer patriotism has a positive and significant effect on turnover tax compliance ($\beta = 0.401$, $p = 0.021$). The study recommends that, given the positive effect of taxpayer patriotism, policymakers should integrate civic education programs that emphasize the role of taxation in national development to strengthen tax morale. Further studies could also explore the role of automation to assess its impact on turnover tax compliance efficiency.

Keywords: *Medium Enterprises, Taxpayer Patriotism, Turnover Tax Compliance*

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1. Introduction

Governments all over the world depend on tax revenue to provide public goods and services. To meet the growing need for economic development and growth, these governments had come up with various tax regimes, systems, and bases (Linegar & Walbeek (2020). Collecting taxes and fees is a fundamental task for countries to generate public revenue that makes it possible to finance investments in human capital, infrastructure, and the provision of services for citizens and businesses (IMF, 2020).

Turnover Tax Compliance is a universal concern since most nations would like to fund their recurrent expenditure through mobilization of domestic revenue. Slemrod (2015) described tax income as bread and butter for national and local governments. Kenya and other developing countries rely heavily on tax to finance its budget. Mascagni, Moore and McCluske, (2021) stated that developing countries finance their budget with tax revenue while least developed nations depend on foreign aids. A competent and a well-functioning tax system is the foundation for any nation to its development (Kleven et al., 2020).

In Kenya, turnover tax compliance levels have steadily remained low, even after the use of sanctions like penalties, Armed monitoring, routine audits, fines and so on, but not much improvement in tax revenue collections (Karanja, 2021). History has shown that there has always been a reluctance to pay tax by SMEs. Again, statistical evidence has proven that the contribution of income taxes to the government's total revenue by SMEs remained consistently low. Over the last forty years, turnover tax compliance in Kenya, experienced large fluctuations when measured as a ratio of actual tax share of gross domestic product (Wanjiru, 2020). Further, most SMEs do not pay the taxes and tax evasion amongst SMEs remains far above the ground, with a tax gap of about 35% and 33.1% in 2018 and 2019 respectively (KRA, 2020).

Small and Medium Enterprises (SMEs) are considered as a key engine of economic growth in developing and developed countries (Nahida, Copp, Freudenberg & Sarker, 2023). The SMEs sector's importance in the economic development of any country in recent years cannot be underrated, especially about the creation of employment, innovation, uplifting the people's standard of living, and financial contribution to the growth of the country's Gross Domestic Product (Machira & Irura, 2022). SMEs play a crucial role in maintaining high employment and income generation and are therefore critical for a country to achieve sustainable growth (International Tax Dialogue, 2020).

1.1 Problem Statement

There has been a growing challenge in the levels of Tax Compliance among SMEs in Kenya; the majority of the taxpayers who have subscribed under the Turnover Tax have failed in their Compliance levels. The government of Kenya, through its taxman, strives to meet its revenue targets because of revenue collection shortfalls. In the financial year 2019/2020, TOT collections of Kshs. 24M poorly performed at 7.8% against a target of Kshs 309M (KRA,2021), in 2021/2022, TOT collection amounted to Kshs. 100M against a target of Kshs 135M, representing a performance of 73.6% (KRA,2022). In the year 2022/2023 financial year, TOT collection was Kshs 112M compared to a target of Kshs 128M, which resulted in a deficit of Kshs 15M (KRA,2023). the most recently year 2023/2024 KRA collected Kshs 391M against a target of Kshs 808M in TOT representing a performance of 48.4% (KRA, 2024).

The foregoing trend shows that an average TOT performance of 56.1% collections has been witnessed over a period of the last 5 years. Similarly, those who filed Nil returns were 1617, 1362, and 785 in 2022, 2021, and 2020, respectively, whereas those who filed zero returns were 217, 210, and 168, respectively, also showing an increased number of TOT taxpayers with nil and zero returns.

2. Literature Review

2.1 Theoretical Review

2.1.1 Expected Utility Theory

Expected Utility Theory (EUT) is a foundational concept in economics, decision science, and game theory that explains how rational individuals make choices under conditions of risk and uncertainty. Proposed formally by John von Neumann and Oskar Morgenstern (1944) in their book *Theory of Games and Economic Behavior*, the theory suggests that people do not make decisions based solely on the expected monetary outcomes, but rather on the expected utility they derive from those outcomes.

According to Scholz and Casey (1991), under this theory, compliance is analyzed using models of decision making under risk and uncertainty in which the expected utility of the potential gains is balanced against the potential legal, social, and internalized personal sanctions from participating in illegal behavior. That is, Compliance behavior is seen as an intelligent response to government enforcement policies that is based on the preferences of the individual. This calls for the tax administrators to think smarter in a way that the taxpayers are brought voluntarily into the tax compliance box.

According to Johnson (2010), individuals make decisions by comparing the expected utility of different options, including the expected benefits and costs of compliance and non-compliance. In their study, they discovered that compliance's expected utility was positively related to the level of information and guidance provided to taxpayers by tax authorities. This implies that clear information and guidance on tax compliance from tax authorities increases small businesses' likelihood to comply with tax laws. Providing information and guidance reduces perceived costs of compliance, such as time and effort required to file tax returns. This finding suggests policymakers can improve compliance by enhancing information quality and accessibility on tax compliance (Erton, 2021).

On the other hand, non-compliance's expected utility was positively related to perceived risk of detection and punishment. This means that when small businesses perceive a high risk of being caught and punished for non-compliance, they are more likely to comply with tax laws. Lin (2020). These finding highlights the importance in tax compliance. Policymakers can increase deterrence by imposing penalties, conducting audits, and investigations to detect and punish tax evaders. The study of tax reform's impact on turnover tax compliance is significantly informed by the Expected Utility Theory. This theory provides a framework for analyzing the behavior of small business taxpayers when it comes to Turnover tax compliance.

2.1.2 Theory of Reasoned Action

Martin Fishbein and Icek Ajzen in 1980 proposed this theory. The reason why Fishbein and Ajzen introduced this theory was to enhance Anderson's theory of Information integration. The aspect of enhancement is derived from behavioral intention and the duration of preexisting human attitudes. Human intentions can predict their response, which means that an individual's behavior will be affected or influenced not only by their perceptions but also by their expectations. According to the theory of Reasoned Action, human behavior and intentions are determined by three things: personal opinion on whether a certain behavior is bad or good.

According to a study conducted by Bagozzi and Yi (2009), the performance of a behaviour is not always preceded by a strong intent. In fact, attitudes and behaviours may not always be

linked by intentions, particularly when the behaviour does not require much cognitive effort. The theory will be useful to the current study as it will inform the taxman of the reasons behind the noncompliance with tax laws by the taxpayer. Mostly, the taxpayer may fail to be compliant due to the unavailability of tax knowledge on when to pay taxes, why to pay, and how to pay; however, sometimes, the wrong perception about the whole idea of taxation brought by inadequate tax knowledge may be the cause of poor tax compliance among the taxpayers. The theory will support taxpayer patriotism

2.2. Empirical Review

2.2.1 Turnover tax

Turnover tax (TOT) is a simplified tax regime levied on the gross income of small businesses, typically designed to reduce administrative burdens and encourage compliance (OECD, 2020). Unlike corporate income tax, which is based on net profit, turnover tax is calculated as a percentage of total revenue, regardless of expenses incurred. Turnover tax compliance is crucial for revenue mobilization and economic formalization. While it simplifies tax administration for small businesses, authorities must ensure that compliance measures are efficient and do not overburden taxpayers (Bird, 2021).

The aim of introducing Turnover tax (TOT) in the country was in order to bring the informal sector into the tax net and to simplify processes for the small and microenterprises by simplifying tax procedures, simplifying tax computation, and simplifying record keeping. The tax was also touted as less expensive for the KRA to administer and would reduce the burden to taxpayers, improve compliance, and ensure that taxation of small enterprises conforms to international best practices (Karanja, 2020).

Turnover tax is available to individuals (sole proprietors), partnerships, close corporations, companies, and co-operatives, and it is elective, i.e., qualifying businesses can opt to register for the standard tax system or for turnover tax. Unlike the income tax system, which makes use of a comprehensive inclusion policy and a reduction process that requires the maintenance of proof of expenditure, the Turnover Tax will be calculated by simply applying a tax rate to the gross turnover. (Kimaru, 2021). Turnover taxes can be punitive in nature, designed to discourage the buying of particular products. Environmental regulations encourage this type of practice, taxing people more for purchasing products that are harmful to the environment (Cheeseman & Griffiths, 2023).

2.2.2 Taxpayer Patriotism

Gangl (2022) found that activating patriotic cues, such as highlighting national landscapes or achievements, increases trust in institutions and voluntary cooperation, thereby strengthening compliance intentions, while excessive nationalism may have the opposite effect. Italian analyses using the European and World Values Surveys further reveal that individuals with stronger national pride and civic attachment demonstrate higher tax morale and lower tolerance for evasion, with shifts in civic sentiments influencing compliance behavior. These findings conclude that fostering inclusive patriotism, coupled with institutional trust, supports better compliance outcomes in Italy.

Okoye and Ezejiofor (2021) investigated how civic pride, trust in government, and patriotism-related sentiments shape tax morale and compliance behavior among Nigerian taxpayers. The study found that individuals with stronger trust in government, religious attachment, and civic

responsibility demonstrated significantly higher tax morale and willingness to comply with tax obligations, whereas factors such as culture and education showed weaker or inconsistent influence.

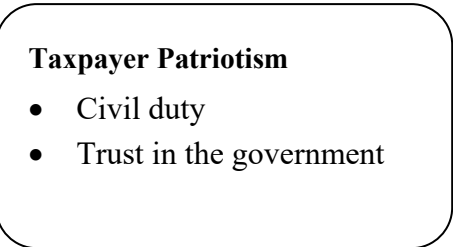
Appiah, Domeher, and Agana (2024) examined how patriotism-related factors such as tax knowledge, trust in government, and fairness affect voluntary tax compliance among small and medium enterprises (SMEs) in Ghana. Their study revealed that when taxpayers perceive the tax system as fair and legitimate, and when they possess adequate knowledge, they are more likely to comply voluntarily.

Kiptum (2024) examined how tax service quality and trust in government influence tax compliance among small and medium enterprises (SMEs) in the North Rift Economic Bloc of Kenya. The study found that while service quality alone had a limited direct effect, its influence on compliance became significant when mediated by trust in government. In other words, SMEs were more likely to comply voluntarily when they perceived tax services as fair, transparent, and responsive because this built trust in the government and revenue authorities.

2.3 Conceptual Framework

A conceptual framework is a set of broad ideas and principles that are taken from relevant fields of enquiry to be used to structure a subsequent presentation (Kombo & Tromp 2009). Creswell (2013) pointed out that it helps the researcher to define the concept, map the conceptual scope, systematize relations among concepts, and identify gaps in the literature. The independent variable was taxpayer patriotism, and the dependent variable was turnover tax compliance, as shown in Figure 1.

Independent Variables



Dependent Variable

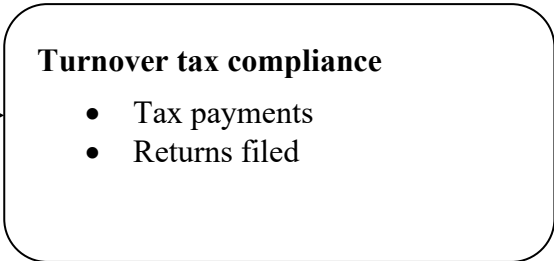


Figure 1: Conceptual Framework

3. Methodology

According to Chandan, Singh, and Khanna (2010), a research design is an overall plan for obtaining the information needed to address a research problem. Research design is a blueprint for conducting the research that specifies the procedures necessary to obtain the information needed to structure and solve the research problems (Cooper & Schindler, 2003). The study used an explanatory research design. Mugenda and Mugenda (2013), the target population entails an entire group of persons or things that have similar features that are preferred by the investigator. The target population of this study comprised 2549 Small and medium Enterprises in Ruiru town, KRA (2025). The study targeted a sample size of 345 respondents, and after collection and analysis of the responses, 279 respondents correctly filled and submitted their questionnaires, indicating 80.9% response rate. The non-response rate of 19.1% can be attributed to matters including but not limited to disinterest in the questionnaire topic, and lack

of ample time to fill out the questionnaire. The data was analyzed using descriptive and inferential statistics.

Table 1: Response Rate

	Number	%
Response rate	279	80.9%
Non-Response Rate	66	19.1%
Study Target Sample size	345	100%

Reliability analysis

Sekaran (2003) stated that the reliability of a measure is an indication of the stability, and Cronbach's alpha was used to evaluate the one-dimensionality of a set of scale items and compare the two scores obtained. Nunnally (1978) argued that a Cronbach's alpha value of 0.7 and above proves that the research instrument is reliable. This study adopted a Cronbach's alpha of 0.7 as the benchmark for reliability. Table 2 shows that the turnover tax compliance scale demonstrated excellent internal consistency, with a Cronbach's alpha of 0.975 across its five items. Similarly, the taxpayer patriotism scale showed high reliability ($\alpha = 0.940$) based on its five items.

Table 2: Test of Reliability

Factor	Number of Items	Cronbach's Alpha score	Conclusion
Turnover tax compliance	5	0.975	Acceptable
Taxpayer patriotism	5	0.940	Acceptable

4. Results and Discussion

4.1 Descriptive statistics

4.1.1 Descriptive statistics Taxpayer Patriotism

Table 3 shows that the statement I am willing to pay more in taxes if it would be helpful to my country had a mean response of 4.00 (SD = 0.546). The low standard deviation suggests limited variability in responses, and the high mean indicates strong agreement with the statement. Similarly, it is more patriotic to buy goods made in Kenya than goods made in other countries, yielding a mean of 3.91 (SD = 0.614). The statement Everyone should pay their fair share of taxes regardless of their income had a mean of 4.03 (SD = 0.620). For A person who pays more in taxes is more patriotic than a person who pays less, the mean was 4.08 (SD = 0.660). The low standard deviation suggests limited variability in responses. Lastly, I always prepare my tax return professionally, had a mean of 3.97 (SD = 0.571). The low standard deviation suggests limited variability.

Table 3: Taxpayer Patriotism

	N	Mean	Std. Dev
I am willing to pay more in taxes if it would be helpful to my country	279	4.00	.546
It is more patriotic to buy goods made in Kenya than goods made in other countries.		3.91	.614
Everyone should pay their fair share of taxes, regardless of their income.		4.03	.620
A person who pays more in taxes is more patriotic than a person who pays less in taxes.		4.08	.660
I always prepare my tax return professionally.		3.97	.571

4.1.2 Descriptive statistics for Turnover Tax Compliance

Table 4 shows that the turnover tax compliance descriptive statistics on table 4, found that for the statement I always file my TOT returns as stipulated by the law had a mean response of 4.04 (SD = 0.786). The low standard deviation suggests limited variability in responses, and the high mean indicates strong agreement. For I register for new tax obligations as and when I attain registration criteria, the mean was 3.98 (SD = 0.749). The low standard deviation suggests limited variability in responses, and the high mean indicates strong agreement. The statement I compute and pay my TOT correctly and in good time, as stipulated by the law, had a mean of 4.06 (SD = 0.765). For I file TOT returns voluntarily without being compelled to do so, had a mean of 4.01 (SD = 0.768). Finally, I always declared the correct amount had a mean of 3.80 (SD = 0.903). The low standard deviation suggests limited variability in responses, and the high mean indicates strong agreement.

Table 4: Turnover Tax Compliance

	N	Mean	Std. Dev
I always file my TOT returns as stipulated by the law	279	4.04	.786
I register for new tax obligations as and when I attain registration criteria.		3.98	.749
I compute and pay my TOT correctly and in good time as stipulated by the law.		4.06	.765
I file TOT returns voluntarily without being compelled to do so.		4.01	.768
I always declare the correct amount.		3.80	.903

4.2 Correlation Analysis

Table 5 shows positive and significant correlation between taxpayer patriotism and turnover tax compliance ($r = 0.507$), suggesting that small and medium enterprises with stronger national loyalty demonstrate greater compliance with tax obligations. This finding supports

contemporary research indicating that civic-minded taxpayers perceive tax payments as a patriotic duty, thereby increasing voluntary compliance.

Table 5: Correlations Statistics

	Turnover Tax Compliance	Tax morale
Corporation tax compliance	1	0.507**
Taxpayer patriotism	0.507**	1

** . Correlation is significant at the 0.05 level (2-tailed).

4.3 Regression Analysis

The model summary in Table 6 indicates that the predictor the taxpayer patriotism explains a moderate proportion of the variance in turnover tax compliance. The multiple correlation coefficient (R) of 0.507 suggests a moderate linear relationship between the predictor and turnover tax compliance at 50.7%. The R-square value of 0.257 indicates that approximately 25.7% of the variance in turnover tax compliance is accounted for by the effects of taxpayer patriotism. The remaining 74.3% variance is caused by factors not included in the model.

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.507 ^a	.0257	.253	.35893

a. Predictors: (Constant), Taxpayer patriotism _mean

Table 7 shows that there was F-statistic of 431.823 and a p-value of $0.000 < 0.05$, which indicates that the model was significant in explaining the variance caused by turnover tax compliance.

Table 7: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	98.024	1	98.024	431.823	0.000
	Residual	63.123	277	0.227		
	Total	161.147	278			

a. Dependent Variable: Turnover tax compliance

b. Predictors: (Constant), Taxpayer patriotism

Table 8 showed that a unit change in Taxpayer patriotism caused a 0.401 increase in turnover tax compliance. The study found that Taxpayer patriotism has a positive and significant effect

on turnover tax compliance, $\beta = 0.401$, $p\text{-value} = 0.021 < 0.05$. Consequently, the null hypothesis was rejected

Table 8: Coefficient Regression Analysis

	Standardized Coefficients β	Std. Error	Unstandardized Coefficients β	t	Sig.
(Constant)	1.489	0.278		5.356	0.000
Taxpayer patriotism	0.401	0.140	0.324	2.864	0.021

Dependent Variable: Turnover tax compliance

4.4 Discussion of the Findings

The study sought to establish the effect of taxpayer patriotism on turnover tax compliance among small and medium enterprises in Ruiru, Kiambu County, Kenya. The correlation analysis found a positive and significant correlation between taxpayer patriotism and turnover tax compliance ($r = 0.507$), suggesting that small and medium enterprises with stronger national loyalty demonstrate greater compliance with tax obligations. This finding supports contemporary research indicating that civic-minded taxpayers perceive tax payments as a patriotic duty, thereby increasing voluntary compliance (Kirchler et al., 2020). Further, demonstrates that taxpayer patriotism had a positive and significant effect on turnover tax compliance ($\beta = 0.401$, $p = 0.021$). This finding aligns with contemporary research showing that tax morale significantly influences voluntary compliance, as taxpayers who perceive their contributions as benefiting society demonstrate greater willingness to comply (Mascagni et al., 2022).

5. Conclusion

The study sought to determine the effect of taxpayer patriotism on turnover tax compliance among small and medium enterprises in Ruiru, Kiambu County, Kenya. The study concludes that taxpayer patriotism has a significant and positive effect on turnover tax compliance among SMEs in Ruiru, Kiambu County. Businesses with a stronger sense of national loyalty demonstrate higher compliance, suggesting that tax morale and civic responsibility play a crucial role in voluntary tax adherence.

6. Recommendations

The study recommends that, given the positive effect of taxpayer patriotism, policymakers should integrate civic education programs that emphasize the role of taxation in national development to strengthen tax morale.

Further studies could also explore the role of automation could be examined to assess its impact on turnover tax compliance efficiency.

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