

Factors influencing individual taxpayer compliance behaviour

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Abstrak

This volume provides a comprehensive analysis of 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 the current global financial climate there is a need for governments worldwide to increase their revenue collections via improving taxpayer compliance. Research into what shapes and influences taxpayer behavior is critical in that any marginal improvement in understanding and dealing with this behavior can potentially have a dramatic impact upon government revenue