



A Systematic Literature Review on Tax Evasion: Insights and Future Research Agenda

Nivakan Sritharan, Salawati Sahari, Cheuk Choy Sheung Sharon

To Link this Article: <http://dx.doi.org/10.6007/IJARAFMS/v12-i2/13089> DOI:10.6007/IJARAFMS /v12-i2/13089

Received: 14 February 2022, **Revised:** 16 March 2022, **Accepted:** 30 March 2022

Published Online: 11 April 2022

In-Text Citation: (Sritharan et al., 2022)

To Cite this Article: Sritharan, N., Sahari, S., & Sharon, C. C. S. (2022). A Systematic Literature Review on Tax Evasion: Insights and Future Research Agenda. *International Journal of Academic Research in Accounting Finance and Management Sciences*, 12(2), 84-105.

Copyright: © 2022 The Author(s)

Published by Human Resource Management Academic Research Society (www.hrmars.com)

This article is published under the Creative Commons Attribution (CC BY 4.0) license. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this license may be seen at: <http://creativecommons.org/licences/by/4.0/legalcode>

Vol. 12, No. 2, 2022, Pg. 84 - 105

<http://hrmars.com/index.php/pages/detail/IJARAFMS>

JOURNAL HOMEPAGE

Full Terms & Conditions of access and use can be found at
<http://hrmars.com/index.php/pages/detail/publication-ethics>



A Systematic Literature Review on Tax Evasion: Insights and Future Research Agenda

Nivakan Sritharan, Salawati Sahari, Cheuk Choy Sheung
Sharon

Faculty of Economics and Business, University Malaysia Sarawak

Email: srinivakan@gmail.com, ssalawati@unimas.my, ccssharon@unimas.my

Abstract

Emerging research studies in the subject of tax evasion have selected a variety of factors to verify their influence on the intentional non-compliance behaviour (tax evasion). However, a holistic review of tax evasion covering global literatures remains elusive. Therefore, this paper intends to conduct a systematic literature review (SLR) to review the existing articles in the past 10 years, encapsulating 100 papers starting from 2010, in which Organisation for Economic Co-operation Development (OECD) established the Convention on Mutual Administrative Assistance in Tax Matters in order to reduce tax evasion with the help of collaborated network. The review articulates those existing studies have limited their exploration within individual and economic related factors, but less focused on the other variables such as digitalization of public services, corporate social responsibility, and whistle-blowing efforts. This paper also exhibits the avenues for future researchers in the subject of tax evasion.

Keywords: Tax Evasion, CSR, Digitalization, Whistle Blow, Systematic Literature Review.

Introduction

Background

According to Organisation for Economic Co-operation and Development (2017), revenues received through income and profit taxes, social security payments, taxes on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes are referred to as tax revenue. Tax institutes and government authorities along with taxpayers have the potential responsibility to carry out the entire tax collection procedures without any hassle in order to make the government of a country to cover their operational as well as developmental expenditures (Sritharan et al., 2020). Tax collection is crucial to a country's ability to provide social services including health and education, necessary infrastructure such as power and roads, and other public goods (Salawati et al., 2021). To make it smooth, The Global Tax Program (GTP) was launched by the World Bank to provide advisory services and technical assistance aimed at improving tax institutions and generating revenues in a fair and efficient manner at both the international and domestic levels (World Bank, 2021). Looking at global tax issues at a common glance is challenging for world tax organisation due to difference in its practices across countries. In comparison to a typical developed country,

which collects 40% of GDP in taxes, a typical developing country only collects just 15% of GDP in taxes (International Monetary Fund, 2018). However, organisation such like Financial Action Task Force (FATF) sets international anti-money laundering standards and other related financing measures to prevent global monetary leakage (Financial Action Task Force, 2021). The above-mentioned measures are combats made by countries and world organisation to eradicate tax evasion, which is an intentional way of tax non-compliance.

A careful observation of literatures related to tax evasion shows that studies investigating tax evasion began evolving in the recent years only. Studies continuously exploring factors related to individual as well as tax authority but synthesising the past studies on tax evasion has not been widely carried out. However, latest studies evolving from west part of the world looking at a different perspective. It could be noticeable that new variables related institution are under testing to measure the impact they make on tax evasion. As a result, there will be minor difficulties in identifying the research gap and selecting the appropriate variable for future research. Existing and new variables adoption currently need to be reviewed to direct future researchers. Therefore, this systematic literature review article endeavours the variables studied so far across the world and intend to summarise the findings to identify the research gap. Eventually, identification of gaps will assist the researchers to draw future research avenues as well. This review article intends to choose the time frame between 2010 and 2022, roughly a decade. It is because in year 2010, Organisation for Economic Co-operation Development (OECD) established the Convention on Mutual Administrative Assistance in Tax Matters, which allows 130 countries to exchange of information related tax issues (OECD, 2021). This article reviews the literature, right after the agreement formed by OECD, and form the following objective for this paper.

Therefore, the objective of this systematic review paper is as follows.

- To synthesis the existing literature on the subject of tax evasion,
- To explore the impact trend made by main variables on tax evasion.
- To identify the research gaps and direct future research avenues in the subject of tax evasion.

This paper will explain the background of tax evasion and the common variables clusters from the previous studies. Then, it describes the methodology adopted to complete this review article. Finally, this article outlines the findings with discussions, identifies the research gaps and point outs the future research directions.

Literature Review

Tax Evasion

Tax evasion and fiscal corruption have been long ubiquitous throughout history. The term "tax evasion" encompasses a wide range of activities by those who are unwilling to pay their fair share of taxes (Muhrtala & Ogundeji, 2013; Owusu et al., 2019). It is an attempt/act of breaching the law with the sole intent of lowering taxes. Understating income, overstating deductions, and manipulating financial documents are all instances of tax evasion strategies (Alm et al., 2019; Mughal, 2012; Ozili, 2020). Nonetheless, the amount of income lost as a result of tax evasion may be huge in any country. Tax evasion has become prevalent and inexorable around the world over the last decade, and regulators have been unable to find a

solution to this expanding problem (Ali, 2018; Dewi, 2019; Nurunnabi, 2018), refer to Figure 1.

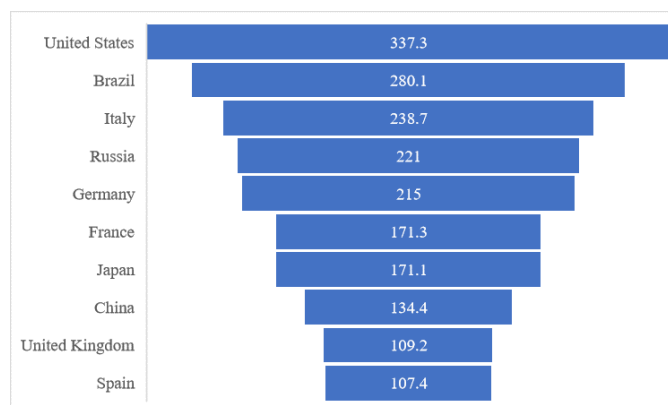


Figure 1: Countries with largest tax evasion amount (\$ Billions)

Source: Reuters (2011)

1.1. Individual factors

Most tax evasion studies look at individual behaviour in the context of evident (Alm et al., 2019). Some of the individual related factors are moral, trust, attitude, perception, intentionality, awareness, culture, religiosity, knowledge, and education. The individual income tax is the most common lens through which these acts are examined, and most theoretical and empirical work on tax evasion has concentrated on the individual income tax (Efeeloo and Dick, 2018; Kumi-Dumor et al., 2022; Mansor and Gurama, 2016; Sritharan, 2019). Individuals can avoid paying income taxes by underreporting their income, overstating their deductions, exemptions, or credits, neglecting to file timely tax returns, or even participating in barter to avoid paying taxes. These sorts of acts, on the other hand, can definitely be taken in different taxes. In the meantime, firms might, for example, underreport income, exaggerate deductions, or fail to submit tax returns in the corporate income tax, just as individuals can in the individual income tax.

1.2. Economic Factors

Economy related factors in the literature are tax rate, financial constraints, income level, tax burden, corruption, economic structure, audit, penalty, and unemployment. By way of illustration, using the formal model of Allingham and Sandmo, Lefebvre et al. (2015) demonstrated that tax compliance cannot be addressed solely by the risk of deterrence and economic factors. On the other hand, Richardson (2016) states that non-economic factors have a greater influence on tax evasion than economic factors. The early models, such as the Allingham and Sandmo model and the Yitzhaki model, were typically restricted to the pure economic causes of tax evasion and neglected to take into account the broader social context (Molero & Pujol, 2012; Sritharan, 2019). The Allingham-Sandmo study estimates a substantially lower compliance percentage than what we encounter. Next, corruption and tax evasion are both described as prevalent issues. Corruption is a type of dishonest or a criminal offence committed by an individual or corporation in a position of power and authority in order to get unlawful advantages or misuse power for personal benefit (Amoh and Ali-Nakyea, 2019; Khlif and Amara, 2019; Litina & Palivos, 2011). Individual citizens decide how much of their income to submit to the tax authorities in order to balance their consumption and expenditure (Ali, 2018). Similarly, politicians decide how much of the public budget to speculate in order to balance a comparable transaction. Finally, unemployment is defined as

those above a certain age who are not in paid job or self-employment but are currently looking for work during period (Amoh and Adafula, 2019; Cebula and Feige, 2011; Tabandeh & Tamadonnejad, 2015). According to research, unemployment is the primary source of the shadow economy.

1.3. *Other Factors*

Other factors apart from the above mentioned economic, and non-economic factors, are used by very latest studied on tax evasion. Literature review presents some of the variables such as impact made by digitalisation of government services, corporate social responsibility (CSR), and whistleblowing. First, governments throughout the globe have followed the private sector in utilizing the internet to engage with their residents in recent decades, realising that internet technology may simplify government services and boost their efficiency (Uyar et al., 2021). E-government is becoming a more essential measure of good governance and among the most important methods of gauging the amount of digital transformation of public services (Shokrkhodaei, 2018). By simplifying tax procedures, filing systems, and tax payments through electronic services, the degree of compliance in taxes is increased (Raikov, 2021). Information technology indicators include the availability of information technology, the usage of information technology, the ease of access to information, and the availability of information technology specialists (Purwanto & Indrawan, 2020). Next, corporate social responsibility (CSR) is a self-regulating business model that assists a firm in being socially accountable to itself, its stakeholders, and the general public (Montenegro, 2021). The importance of public tax reporting is increasing transparency, promoting confidence and credibility in business tax procedures and tax systems, and allowing stakeholders to make informed decisions regarding the entities' tax positions. Finally, a whistle-blower is someone who discloses knowledge or action within a private, public, or government entity that is unlawful, immoral, illicit, dangerous, fraudulent, or abusive of public funds. The implementation of whistle-blower systems raises the possibility of detection by adding uncertainty to the likelihood of being audited (Masclat et al., 2019).

The following section will describes the methodology adopted to complete this review article.

Methodology

This article adopted the systematic literature review methodology to review and analyse articles related to corporate tax avoidance.

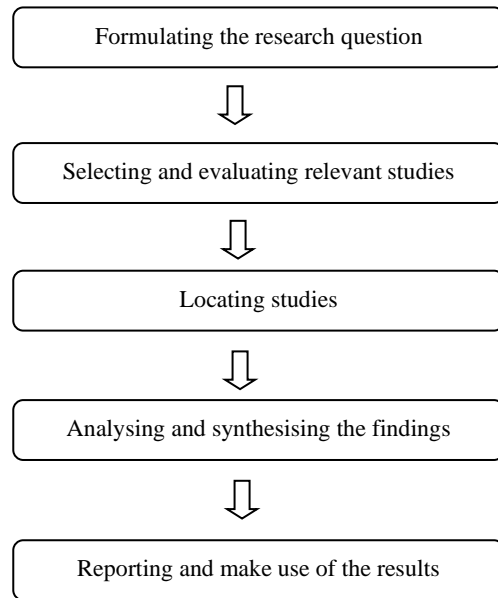


Figure 1: Research methodology for systematic literature review
Source: Denyer and Tranfield (2009)

Analysis and Discussion**Number of Citation, Sample Destination & Variable Used****Table 1:** List of Articles, variables, and citation - Asia

Country	Article	Variables	Citations
India	Deb et al (2017)	Perception, penalty, & rates	13
Indonesia	Rantelangi et al (2018)	Cost, fairness, knowledge, morale, & system	9
Indonesia	Agus et al (2019)	Justice, System, & Sanctions	14
Indonesia	Sadjiarto et al (2019)	Culture, institutional factors, and tax morale	3
Indonesia	Purwanto et al (2019)	Fraud detection, & Law Enforcement	1
Indonesia	Sumartaya et al (2014)	Awareness, & tax morale	23
Indonesia	Dewi (2019)	Tax Officer Services, and tax Justice	3
Indonesia	Ariyanto et al (2020)	Justice, culture, and love of money	17
Indonesia	Mahaputra et al (2018)	Culture, & ethical perception	6
Indonesia	Illahi and Sumari (2021)	Religiosity, & gender	0
Iran	Shokrkhodaei (2018)	Information & Communication Technology	166
Iraq	Hussein et al (2018)	Management of external audit	6
Jordan	Adham et al (2016)	Tax Awareness	18
Lebanon	Sidani et al (2014)	Personal moral philosophy	28
Malaysia	Palil et al (2016)	Probability of detection, tax authority, and tax system	30
Malaysia	Miskam et al (2013)	Tax rate, penalty structure, and size of the business	24
Malaysia	Jusoh et al (2012)	Tax burdens, and inflation rate	28
Malaysia	Mohamad et al (2016)	Location, engagement of tax agent, size and type	38
Malaysia	Tabandeh et al (2013)	Tax burden, and inflation rate	9
Malaysia	Pui Yee et al (2017)	Taxpayers' perceptions	58
Malaysia	Tabandeh et al (2015)	Unemployment	1
Pakistan	Mughal (2012)	Individual variables	76
Pakistan	Khan and Ahmad (2014)	Tax System, rate, & corruption	23
Palestine	Alkhatib et al (2019a)	Tax fairness, peer influence, corruption,	13
Palestine	Alkhatib et al (2017)	Penalty, probability of detection, tax rates, & knowledge	10
Palestine	Alkhatib et al (2019b)	Probability of detection, penalty, & rate	16
Russia	Raikov (2021)	Artificial Intelligence	0
Turkey	Yalama et al (2013)	Economic, demographic, & administrative factors	43
Vietnam	Nguyen (2018)	Deterrence, government, fairness, & knowledge	0

Table 2: List of Articles, variables, and citation - Africa

Country	Article	Variables	Citations
Ghana	Owusu et al. (2019)	Attitudes, norms, and moral obligation	10
Ghana	Amoh and Adafula (2019)	Mobile money, tax burden, and unemployment	12
Ghana	Amoh and Ali-Nakyea (2019)	Corruption	12
Ghana	Kumi-Dumor et al (2022)	Tax rate, income, and education	0
Ghana	Ameyaw and Dzaka (2016)	Demographic and economic factors	17
Libya	Muzainah (2016)	Penalty rate and the Islamic religious perspective	3
Nigeria	Mansor and Gurama (2016)	Tax system, income, and education	31
Nigeria	Aliyu and Sambo (2016)	Economic factors and administrative factors	12
Nigeria	Zakariya'u (2015)	Tax system, income, and education	7
Nigeria	Oladipupo et al (2013)	Complexity in the tax structure, and benefits	26
Nigeria	Efeeloo and Dick (2018)	Gender, Income level, & tax morale	11
Nigeria	Mansor et al (2015)	Tax system	17
Nigeria	Olaoye and Ogundipe (2018)	Tax audit	13
Nigeria	Saidu and Dauda (2014)	Governance	18
Somalia	Ali (2018)	Tax system, rate, corruption, income, & education	8
Uganda	Maweje and Okumu (2016)	Business Environment	28

Table 3: List of Articles, variables, and citation – Europe, America, & Multi-countries

Country	Article	Variables	Citations
Austria	Hartl et al (2015)	Tax Authority	61
Barbados	Alleyne and Harris (2017)	Attitude and perception	49
Cz. Republic	Strielkowski et al (2015)	Religion, and Culture	91
France	Uyar et al (2021)	Digitalization of government services	16
France	Masclat et al (2019)	Whistleblowing decisions	8
Greece	Drogalas et al (2018)	Tax ethics	181
Greece	Kounadeas et al (2022)	Fines and taxes	0
Greece	Lois et al (2020)	Undeclared work, and tax morality	3
Greece	Litina and Palivos (2011)	Corruption	15
Greece	Tenidou et al (2015)	Elenxis, and an Effective Tool	10
Greece	Skouras et al (2010)	Electoral misgovernance	29
Italy	de Cristofaro et al (2022)	Intentionality, & difficulty to detect	0
Italy	Chiarini et al (2011)	Tax rates	74
Italy	Giombini et al (2018)	Legal system, financial constraints	11
Italy	Russo (2013)	Tax morale	54
Italy	Raitano et al (2015)	Political cycle and reported incomes	10
Italy	Bernasconi et al (2014)	Tax burden	70
Luxembourg	Litina and Palivos (2016)	Corruption	90
Multi-countries	Abdixhiku et al (2017)	Low trust, judicial system, corruption, cost	53
Multi-countries	Khelif et al (2016)	Sustainability level, and corruption	37
Multi-countries	Alm et al (2016)	Corruption	201

Multi-countries	Yamen et al (2018)	Institutional environment quality	29
Multi-countries	Lumir et al (2018)	Tax rate, macroeconomic environment	15
Multi-countries	Molero and Pujol (2011)	Tax Morale	186
Multi-countries	Kaulu (2021)	Taxpayer Egoism	2
Multi-countries	Bame-Aldred et al (2013)	National culture	137
Multi-countries	Alm et al (2018)	Financial constraints	50
Multi-countries	Fathi et al (2011)	Inflation rate, tax base, and (VAT)	11
Multi-countries	Amara and Khlif (2018)	Financial crime, corruption	13
Multi-countries	Khlif and Amara (2019)	Political connections, and corruption	22
Multi-countries	Cerqueti et al (2011)	Economic growth, and corruption	83
Multi-countries	Bittencourt et al (2014)	Informal economy, and financial development	67
Multi-countries	Brink and Porcano (2016)	Culture and Economic Structure	59
Multi-countries	Richardson (2016)	Education, income, fairness, and tax morale	30
Multi-countries	Kemme et al (2020)	Tax morale	43
Multi-countries	Kemme et al (2020)	Receiving information about tax compliance	101
Multi-countries	Montenegro (2021)	CSR, and national governance	0
Multi-countries	Buehn et al (2012)	Size, and Development	121
Multi-countries	Nurunnabi (2017)	Religiosity	10
Multi-countries	Alstadsaeter et al (2017)	Inequality	463
Multi-countries	Ermasova et al (2019)	National culture	16
Multi-countries	Khlif and Guidara (2018)	Strength of auditing, and reporting standards	12
Multi-countries	Payne and Saunoris (2020)	Corruption	7
Multi-countries	Górecki and Letki (2020)	Social norms, & tax system	12
Poland	Niesiobedzka (2014)	Fairness, tax morale, & institutional trust	25
Romania	Vâlsan et al (2020)	State Capacity, and tolerance	7
Sweden	Alstadsaeter et al (2013)	Awareness, and incentives	45
U.S.	Cebula and Feige (2011)	Rate, the unemployment, & IRS audit rate	115

U.S.	DeBacker et al (2015)	Owners from countries with higher corruption	222
U.S.	Cebula (2013)	Rates, audit rate, and unemployment	22
U.S.	Gokalp et al (2017)	Competition	84
U.S.	DeBacker et al (2012)	Corruption	9
U.K.	Besley et al (2021)	Individual and social motives	133
U.K.	Mason et al (2019)	Perceived Influence over Laws	7
U.K.	Ozili (2020)	Financial instability	22

The above Table1, Table 2, and Table 3 exhibit the number of articles chosen for the purpose of review, the variables chosen by the studies and the number of citations they earned as per March 2022. All the articles listed above are categorised based on the country of sample collection. Tables clearly shows that many articles focusing tax evasion were published from few numbers of countries such as Indonesia, Malaysia, Palestine, Ghana, Nigeria, France, Greece, Italy, United States and United Kingdom. According to Indonesian studies, the common factors chosen are falls under individual factors such as taxpayers' awareness, tax morale, ethical perception, and culture as well as tax authority related factors such as fairness, justice, system, fraud detection, and law enforcement. Indonesian studies mainly looking at the impact made by the individual factors of a taxpayer and the impact made role of tax authorities. Meanwhile, Malaysian based studies focused on economic related factors impact upon tax evasion. Most of the Malaysian articles closely tested the economic related factors such as inflation rate, unemployment rate, tax burden, and tax rate. Few studies focused on the role of tax authority or tax authority related factors impact made on tax evasion. Palestinian based studies focusing tax evasion variables related to tax authority or enforcement such as probability of detection and penalty rate, which indicates that Palestinian articles looked at the penalty imposition impact towards tax evasion. Some sort of similarities could be seen among African Studies with Asian studies, in which Ghanian and Nigerian studies focused more on economic factors such as tax burden, unemployment, and income level. Little focuses were given to corruption, meanwhile, Pakistani studies looked at the impact made by corruption towards tax evasion. A thorough review of literature helped to observe many comparative studies or cross-country studies looking at factors impact upon tax evasion. Apart from the above-mentioned factors, some of the cross-country studies reveal new variables impact made upon tax evasion. For instance, some studies closely looked at how corporate social responsibility (CSR), religiosity, strength of auditing and reporting standards, and taxpayers' egoism impact the existence of tax evasion. However, studies from United States and United Kingdom looking at the impact made by governance structure, notably the impact made by owners or managers who from highly corrupted countries on tax evasion.

Year of Publication

Table 4: Year of publication

Year of Publication	of Total	Percent (%)
2010-2011	7	7.00
2012-2013	12	12.00
2014-2015	15	15.00
2016-2017	21	21.00
2018-2019	28	28.00
2020-2021	14	14.00
2022	3	3.00

Journal Database

Table 5: Journal Database

Data Base	Total	Percent (%)
Elsevier	18	18.00
Emerald	12	12.00
ResearchGate	6	6.00
Sage	1	1.00
Springer	10	10.00
Taylor & Francis	2	2.00
Wiley	3	3.00
Others	48	48.00

Statistical Methods

Table 6: List of Statistical methods

No.	No. of articles	Percent (%)
Correlation	3	3.00
Regression	49	49.00
Structural Equation Modelling	9	9.00
Multiple techniques	39	39.00
Total	100	100.00

Retrieving literatures related to tax evasion clearly indicates that publication started to rise from the beginning and reached a peak level between the years 2018 to 2019. Thereafter, a subsequent reduction in publication related to tax evasion could be noted in the literature database. Table 4 shows the selected articles for the last ten years, in which many articles published between the year 2016 to 2019 could be accessible. For the purpose of drafting this review paper, articles related to tax evasion mainly retrieved from three databases such as Elsevier (ScienceDirect), Emerald, and Springer publications (Refer to Table 5). Meanwhile, other databases such as ResearchGate, Sage publications, Taylor & Francis, Wiley publications and others also significantly contributed. Most of the articles in the literature related to tax

evasion utilised regressive analysis technique method to test the variables (Refer to Table 6). However, significant number of articles also employed multiple techniques to test the variables. It is also noticeable that correlation analysis and structural equation modelling also were employed among few numbers of articles. Each articles provided unique justifications for their usage of above-mentioned analysis techniques.

To begin with the important discussion on individual factors, subjective norms, or norms of one's closest reference group, appear to be a particularly powerful predictor of tax evasion proclivity (Górecki & Letki, 2021; Owusu et al., 2019). When it comes to the influence of tax rates, descriptive norms are an obvious moderating element. In the presence of strong descriptive norms, tax rates have a detrimental influence on respondents' propensity for evasion. According to Richardson (2016), the primary determinants of tax evasion are education, income source, fairness, and tax morale, in addition to economic variables. The regression results of the same study reveals that the lower the amount of complexity and the greater the level of education, services income source, fairness, and tax morale, the lower the level of tax evasion. It means that tax evasion is decreased by improving taxpayers' general educational understanding (Ali, 2018; Kumi-Dumor et al., 2022; Mansor and Gurama, 2016; Zakariya'u, 2015). Additional findings reveal that taxpayers' perceptions of fairness in tax policy contribute to reductions in tax evasion. Where tax morale is strong, this provides another important curb on tax evasion (Kemme et al., 2020; Molero & Pujol, 2012; Richardson, 2016). Further findings reveal that individual tax morale may be affected by the actions of others in society, and many actions taken by people are impacted by the examples set by their peers (Lefebvre et al., 2015). Preventive campaigns against tax evasion may be more effective in significantly strengthening taxpayers' sense of duty and solidarity (Molero & Pujol, 2012). This further suggest the future researchers to employee pre-test and post-test longitudinal method to test the effectiveness of campaigns against tax evasion. To supply another findings, a study by Nurunnabi (2018), collected data from 38 Muslim-majority countries across the globe states that religious perspectives on tax evasion differ and Muslims have a religious obligation to help the impoverished. However, taxpayers with strong religious perspective may also evade taxes if the government contribute a certain portion of the paid taxes to unethical activities, such as child abortion, or war. However, no studies have explicitly addressed the question of whether it is unethical to avoid paying taxes to a bad or corrupt state.

When reviewing economic factors finding, Cebula and Feige (2012) revealed that the average tax rate, real income, interest rate, and unemployment rate all had a positive connection with unreported income, whereas the audit rate appeared to discourage tax evasion. Abdixhiku et al. (2018) found a significant positive association between tax evasion and tax rate, as well as modest influences of the macroeconomic environment. Even if a country's overall economic performance is strong, the presence of unfavourable institutional phenomena has a strong and immediate impact on the interaction between corporations and government (Abdixhiku et al., 2018; Alkhatib & Jabbar, 2017; Chiarini, 2013; Deb & Chakraborty, 2017; Masoud, 2015). In the meantime, another study by Richardson (2016) reveals that tax evasion shown to be mostly determined by the complexity in tax system. Also, the same study found that salaries and wages income subject to withholding is another key deterrent to tax evasion. Because unemployed people are part of the unreported economy, a higher unemployment rate is connected with a higher level of income tax evasion. Furthermore, employed people

who are afraid of losing their jobs may under-report their earnings as a form of insurance against potential job losses (Amoh & Adafula, 2019; Cebula & Feige, 2012; Cebula, 2013).

In connection to the self-assessment system, tax authorities need ongoing socialisation, particularly of the laws and technological implementation, as well as the liabilities incurred for import transactions, to taxpayer importers (Purwanto & Indrawan, 2020). It is found that in countries with stronger national governance, substantive CSR efforts are connected with much high prevalence of tax evasion (Montenegro, 2021). Some studies have indicated that corporations that are more socially responsible are less likely to be tax aggressive, whilst others have concluded that there is a negative relationship between CSR disclosures and tax evasion and demonstrate how firms may exploit CSR disclosures to satisfy social expectations. At the same time, whistleblowing initiatives are successful at increasing declaration rates and may thus supplement more traditional audit and penalty-based procedures (Masclat et al., 2019).

Conclusion and Research Gaps

This section discusses the findings and highlights the research gaps on corporate tax evasion.

Smaller Sample Size

Most of the cross-country studies collected data from less than 50 countries only, while only few studies with large number of countries. To produce a cross-country comparative study on tax evasion, the sample size of less than 50 nations is rather small in comparison to the total number of countries in the globe, implying that the conclusions may not be conclusive (Richardson, 2016). Therefore, increased country large samples might be used in research to allow for more accurate cross-country comparisons.

Sticked with Survey Method of Data Collection

Noncompliance is a punished unlawful conduct that individuals try to conceal; directly quantifying the degree of tax evasion from the standpoint of taxpayers is an unreliable endeavour. Cebula and Feige (2012) pinpoints that survey methods are untrustworthy because respondents obviously do not want to acknowledge to unlawful activities. Taxpayer Compliance Measurement Program (TCMP) audits are the most meticulous and complete estimates of the amount and character of tax noncompliance anywhere in the world, aggregated TCMP measurements of unreported income may provide the best available benchmark for evaluating the magnitude of evasion.

Limited Studies with Economic and Non-economic Factors

To acquire a better grasp of this subject, further studies integrating economic and non-economic factors related tax morale are required. Tax compliance must be examined within a broader framework of human behaviour, taking into account not just economic variables, but also grievances, a feeling of responsibility and solidarity, ethical standards, compassion, culture, and so on.

Limited Comparative Studies Across Different Continents

Most of the cross-country research included in this study gathered data from a single region or continent. They offer a distinct environment for investigating tax behaviour, which becomes apparent when discussing the nature of tax evasion on one particular continent

(Cebula & Feige, 2012). At the same time, research concentrating on a specific group of countries, such as developing or transition countries, might yield interesting results since their ICT infrastructure and development of e-government services differ from those of established ones.

Limited Studies with Time Series Estimation

Comparing with measuring one particular year's unreported income, measuring multiple years' unreported income would assist the future researchers to predict the trend on how the tax evasion behaviour travel in a country. For that, time series estimate of unreported income are the best way to assess the link between tax evasion and its economic variables, such as tax rates, income, unemployment, interest rates, audit rates, and public perceptions toward the government. Cebula and Feige (2012) has used time series estimation to measure the unreported income and employed regression analysis to evaluate the relationship between tax evasion and some of the economic related factors.

Limited Usage of Methods

Thorough review of literatures suggests the importance of longitude method in testing the effectiveness of knowledge sharing sessions related to tax evasion. So far, limited studies have chosen the method of data collection, and the effectiveness of a knowledge sharing campaign could be measure through a laboratory testing only. Future researchers could employ pre-test and post-test procedures to test the effectiveness of an anti-tax evasion campaign (Molero & Pujol, 2012). Or else, future study in this area should take a more longitudinal approach and examine the influence of changes in major tax evasion predictors and other significant factors on changes in tax evasion levels (Richardson, 2012).

Limited Studies Looking at Religiosity

Several studies have called for more investigation into tax evasion in Muslim nations, demonstrating that the Asia Pacific area is the world's most religiously diverse region (Ali, 2015; Illahi & Sumari, 2021; Nurunnabi, 2018; Strielkowski & Čábelková, 2015). However, no studies so far ethical and unethical perspective of taxpayers who are very much attached to religious believes. Studies in the future could explore taxpayers' perception whether they evade taxes due to unethical contribution. Contributions made by each government into each project could be presented in their annual budgets. Future researchers may highlight major contribution made by governments in their annual budgets and the test how religiosity impact the tax evasion. Future study might analyse public perceptions of government legitimacy, as well as any changes in perceptions across various religions, and the extent to which this may be a role in tax evasion, in order to investigate the generalizability of the present religiosity literature.

Limited Studies Looking at Corruption at Firms' Level

Few studies have so far added to the existing literature on the link between corruption and tax evasion at the firm level by exploring the heterogeneous influence of corruption on firm-level tax evasion, which has not been investigated in many other countries. According to studies by Amoh, Nakyea (2019); Cerqueti and Coppier (2011); DeBacker et al (2015); Payne and Saunoris (2020), states that bribes on firm-level tax evasion are conditional on the incidence of tax evasion in a nation.

Limited Studies Looking at Digitalisation

Future research might look into how the digitization of government services influences corporate tax evasion (Raikov, 2021; Shokrkhodaei & Salatin, 2018). Furthermore, researchers should investigate additional possible moderators of the relationship between e-government technologies and tax evasion, such as education quality, culture, and corruption (Uyar et al., 2021). This could be intriguing at how social capital influences the link between e-government and tax evasion.

Limited Studies Looking at Corporate Social Responsibility

It is found that in countries with stronger national governance, substantive CSR efforts are connected with much high prevalence of tax evasion (Montenegro, 2021). However, conditions at weaker national governance have not yet studied in the literature. Future study should look at the relationship between CSR, national governance, and tax evasion utilising data from a broader sample of countries, particularly those in emerging economies.

References

- Abdixhiku, L., Krasniqi, B., Pugh, G., & Hashi, I. (2017). Firm-level determinants of tax evasion in transition economies. *Economic Systems*, 41(3), 354–366.
<https://doi.org/10.1016/j.ecosys.2016.12.004>
- Adham, M. A. A., Abukhadijeh, M. A., & Qasem, M. F. (2016). Tax Evasion and Tax Awareness Evidence from Jordan. *International Business Research*, 9(12), 65.
<https://doi.org/10.5539/ibr.v9n12p65>
- Agus, Y. F., Umiyati, I., & Kurniawan, A. (2019). Determinants And Mitigation Factors Of Tax Evasion: Indonesia Evidence. *Accruals (Accounting Research Journal of Sutaatmadja)*, 3(2), 226–246. <https://doi.org/10.35310/accruals.v3i2.117>
- Ali, Z. A. (2018). Tax Evasion Determinants in Banadir Region, Somalia. *Department of Accounting, Faculty of Business and Management*, 4(1), 1–15.
<https://www.researchgate.net/profile/Zakarie-Ali/publication/323538349>
- Aliyu, A. A., & Sambo, H. M. (2016). Determinants of informal sector tax evasion in Sokoto Metropolis. *Igbinedion University Journal of Accounting*, 2(1), 127–147.
<http://iuokada.edu.ng/journals/80AED6D33B15393.pdf>
- Alkhatib, A. A., Abdul-Jabbar, H., & Marimuthu, M. (2019). The Effects of Deterrence Factors on Income Tax Evasion among Palestinian SMEs. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 8(4).
<https://doi.org/10.6007/ijarafms/v8-i4/5471>
- Alkhatib, A. A., & Jabbar, H. A. (2017). An Economic Framework for Tax Evasion in Palestine. *American-Eurasian Journal of Scientific Research*, 12(6), 300–304.
<https://doi.org/10.5829/idosi.aejrs.2017.300.304>
- Alkhatib, A. A., Jabbar, H. A., Abuamria, F., & Rahhal, A. (2019). The Effects of Social Influence Factors on Income Tax Evasion among the Palestinian SMEs. *International Journal of Advanced Science and Technology*, 28(17), 690–700.
<https://dSPACE.alquds.edu/server/api/core/bitstreams>
- Alleyne, P., & Harris, T. (2017). Antecedents of taxpayers' intentions to engage in tax evasion: evidence from Barbados. *Journal of Financial Reporting and Accounting*, 15(1), 2–21.
<https://doi.org/10.1108/jfra-12-2015-0107>
- Alm, J., Liu, Y., & Zhang, K. (2018). Financial constraints and firm tax evasion. *International Tax and Public Finance*, 26(1), 71–102. <https://doi.org/10.1007/s10797-018-9502-7>

- Alm, J., Martinez-Vazquez, J., & McClellan, C. (2016). Corruption and firm tax evasion. *Journal of Economic Behavior & Organization*, 124, 146–163.
<https://doi.org/10.1016/j.jebo.2015.10.006>
- Alstadsaeter, A., & Jacob, M. (2013). The Effect of Awareness and Incentives on Tax Evasion. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2319837>
- Alstadsaeter, A., Johannesen, N., & Zucman, G. (2017). Tax Evasion and Inequality. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3109300>
- Amara, I., & Khlif, H. (2018). Financial crime, corruption and tax evasion: a cross-country investigation. *Journal of Money Laundering Control*, 21(4), 545–554.
<https://doi.org/10.1108/jmlc-10-2017-0059>
- Ameyaw, B., & Dzaka, D. (2016). Determinants of Tax Evasion: Empirical Evidence from Ghana. *Modern Economy*, 07(14), 1653–1664. <https://doi.org/10.4236/me.2016.714145>
- Amoh, J. K., & Adafula, B. (2019). An estimation of the underground economy and tax evasion. *Journal of Money Laundering Control*, 22(4), 626–645. <https://doi.org/10.1108/jmlc-01-2019-0002>
- Amoh, J. K., & Ali-Nakyea, A. (2019). Does corruption cause tax evasion? Evidence from an emerging economy. *Journal of Money Laundering Control*, 22(2), 217–232.
<https://doi.org/10.1108/jmlc-01-2018-0001>
- Ariyanto, D., Andayani, W. G. A. P., & Putri, D. I. G. A. M. A. (2020). Influence of justice, culture and love of money towards ethical perception on tax evasion with gender as moderating variable. *Journal of Money Laundering Control*, 23(1), 245–266.
<https://doi.org/10.1108/jmlc-06-2019-0047>
- Bame-Aldred, C. W., Cullen, J. B., Martin, K. D., & Parboteeah, K. P. (2013). National culture and firm-level tax evasion. *Journal of Business Research*, 66(3), 390–396.
<https://doi.org/10.1016/j.jbusres.2011.08.020>
- Bernasconi, M., Corazzini, L., & Seri, R. (2014). Reference dependent preferences, hedonic adaptation and tax evasion: Does the tax burden matter? *Journal of Economic Psychology*, 40, 103–118. <https://doi.org/10.1016/j.joep.2013.01.005>
- Besley, T., Jensen, A., & Persson, T. (2021). Norms, Enforcement, and Tax Evasion. *The Review of Economics and Statistics*, 1–28. https://doi.org/10.1162/rest_a_01123
- Bittencourt, M., Gupta, R., & Stander, L. (2014). Tax evasion, financial development and inflation: Theory and empirical evidence. *Journal of Banking & Finance*, 41, 194–208.
<https://doi.org/10.1016/j.jbankfin.2014.01.009>
- Brink, W. D., & Porcano, T. M. (2016). The Impact of Culture and Economic Structure on Tax Morale and Tax Evasion: A Country-Level Analysis Using SEM. *Advances in Taxation*, 87–123. <https://doi.org/10.1108/s1058-749720160000023004>
- Buehn, A., & Schneider, F. G. (2012). Size and Development of Tax Evasion in 38 OECD Countries: What Do We (Not) Know? *SSRN Electronic Journal*.
<https://doi.org/10.2139/ssrn.2181359>
- Cebula, R. J. (2013). New and Current Evidence on Determinants of Aggregate Federal Personal Income Tax Evasion in the United States. *American Journal of Economics and Sociology*, 72(3), 701–731. <https://doi.org/10.1111/ajes.12020>
- Cebula, R. J., & Feige, E. L. (2011). America's unreported economy: measuring the size, growth and determinants of income tax evasion in the U.S. *Crime, Law and Social Change*, 57(3), 265–285. <https://doi.org/10.1007/s10611-011-9346-x>
- Cerqueti, R., & Coppier, R. (2011). Economic growth, corruption and tax evasion. *Economic Modelling*, 28(1–2), 489–500. <https://doi.org/10.1016/j.econmod.2010.07.006>

- Chiarini, B., Marzano, E., & Schneider, F. (2011). Tax rates and tax evasion: an empirical analysis of the long-run aspects in Italy. *European Journal of Law and Economics*, 35(2), 273–293. <https://doi.org/10.1007/s10657-011-9247-6>
- de Cristofaro, V., & Giacomantonio, M. (2022). Punitive Reactions to Tax Evasion in Italy. *Zeitschrift Für Psychologie*. <https://doi.org/10.1027/2151-2604/a000456>
- Deb, R., & Chakraborty, S. (2017). Tax Perception and Tax Evasion. *IIM Kozhikode Society & Management Review*, 6(2), 174–185. <https://doi.org/10.1177/2277975217701363>
- DeBacker, J., Heim, B. T., & Tran, A. (2015). Importing corruption culture from overseas: Evidence from corporate tax evasion in the United States. *Journal of Financial Economics*, 117(1), 122–138. <https://doi.org/10.1016/j.jfineco.2012.11.009>
- DeBacker, J. M., Heim, B. T., & Tran, A. (2012). Importing Corruption Culture from Overseas: Evidence from Corporate Tax Evasion in the United States. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1986925>
- Rachmania, D. E. S. (2019). Tax Officer Services and Tax Justice as Preventive Action for Tax Evasion. *Jurnal Akuntansi*, 23(2), 285. <https://doi.org/10.24912/ja.v23i2.589>
- Drogalas, G., Anagnostopoulou, E., Pazarskis, M., & Petkopoulos, D. (2018). Tax Ethics and Tax Evasion, Evidence from Greece. *Theoretical Economics Letters*, 08(05), 1018–1027. <https://doi.org/10.4236/tel.2018.85070>
- Efeeloo, N., & Dick, N. (2018). An Empirical Review of the Determinants of Tax Evasion in Nigeria: Emphasis on the Informal Sector Operators in Port Harcourt Metropolis. *Journal of Accounting and Financial Management*, 4(3), 1–10. <https://d1wqtxts1xzle7.cloudfront.net/63209917>
- Ermasova, N., Haumann, C., & Burke, L. (2019). The Relationship between Culture and Tax Evasion across Countries: Cases of the USA and Germany. *International Journal of Public Administration*, 44(2), 115–131. <https://doi.org/10.1080/01900692.2019.1672181>
- Fathi, B., & Esmaeilian, M. (2011). Evaluation of Value Added Tax (VAT) and Tax Evasion. *Current Research Journal of Economic Theory*, 4(1), 1–5. <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.1076.6282&rep=rep1&type=pdf>
- Financial Action Task Force. (2021). *F.A.Q. - Financial Action Task Force (FATF)*. FATF. <https://www.fatfgafi.org/faq/#:%7E:text=The%20FATF%20is%20an%20international%20policy%2Dmaking%20body%20that%20sets,and%20counter%2Dterrorist%20financing%20measures.>
- Giombini, G., Teobaldelli, D., & Schneider, F. (2018). Interaction effect of tax evasion and legal system inefficiency on firms' financial constraints. *International Review of Economics & Finance*, 55, 1–20. <https://doi.org/10.1016/j.iref.2018.01.009>
- Gokalp, O. N., Lee, S. H., & Peng, M. W. (2017). Competition and corporate tax evasion: An institution-based view. *Journal of World Business*, 52(2), 258–269. <https://doi.org/10.1016/j.jwb.2016.12.006>
- Górecki, M. A., & Letki, N. (2020). Social Norms Moderate the Effect of Tax System on Tax Evasion: Evidence from a Large-Scale Survey Experiment. *Journal of Business Ethics*, 172(4), 727–746. <https://doi.org/10.1007/s10551-020-04502-8>
- Hartl, B., Hofmann, E., Gangl, K., Hartner-Tiefenthaler, M., & Kirchler, E. (2015). Does the Sole Description of a Tax Authority Affect Tax Evasion? - The Impact of Described Coercive and Legitimate Power. *PLOS ONE*, 10(4), e0123355. <https://doi.org/10.1371/journal.pone.0123355>

- Hussein, W. N., Hussein, S. S., & Tangle, A. (2018). The External Audit Procedures in Reducing Tax Evasion Empirical Study: Iraq. *International Conference on Management*, 4(1), 267–273. <https://www.researchgate.net/THE-COMPANIES-INNOVATION-ECOSYSTEM.pdf#page=267>
- Illahi, I., & Sumari, N. (2021). The Effect of Religiosity On Tax Evasion Behavior With Gender as a Moderating Variable. *Journal of Islamic Finance and Accounting*, 4(2), 1–14. <https://doi.org/10.22515/jifa.v4i2.4928>
- International Monetary Fund. (2018). *Raising Revenue* (No. 5/1). IMF. <https://www.imf.org/external/pubs/ft/fandd/2018/03/pdf/akitoby.pdf>
- Jusoh, M., Ghani, N., & Zaidi, M. (2012). Estimating Factors Affecting Tax Evasion in Malaysia: A Neural Network Method Analysis. *PROSIDING PERKEM*, 12(2), 1–12. https://www.ukm.my/fep/perkem/pdf/perkemVII/PKEM2012_5D4.pdf
- Kaulu, B. (2021). Determinants of Tax Evasion Intention using the Theory of Planned Behavior and the Mediation role of Taxpayer Egoism. *Fudan Journal of the Humanities and Social Sciences*, 15(1), 63–87. <https://doi.org/10.1007/s40647-021-00332-8>
- Kemme, D. M., Parikh, B., & Steigner, T. (2020). Tax Morale and International Tax Evasion. *Journal of World Business*, 55(3), 101052. <https://doi.org/10.1016/j.jwb.2019.101052>
- Khan, W. A., & Ahmad, P. F. (2014). Causes of Tax Evasion in Pakistan: A Case Study on Southern Punjab. *International Journal of Accounting and Financial Reporting*, 1(1), 273. <https://doi.org/10.5296/ijafr.v4i2.6484>
- Khlif, H., & Amara, I. (2019). Political connections, corruption and tax evasion: a cross-country investigation. *Journal of Financial Crime*, 26(2), 401–411. <https://doi.org/10.1108/jfc-01-2018-0004>
- Khlif, H., & Guidara, A. (2018). Quality of management schools, strength of auditing and reporting standards and tax evasion. *EuroMed Journal of Business*, 13(2), 149–162. <https://doi.org/10.1108/emjb-05-2017-0017>
- Khlif, H., Guidara, A., & Hussainey, K. (2016). Sustainability level, corruption and tax evasion: a cross-country analysis. *Journal of Financial Crime*, 23(2), 328–348. <https://doi.org/10.1108/jfc-09-2014-0041>
- Kounadeas, T., Eriotis, N., Boufounou, P., & Sofia, D. (2022). Analysis of the Factors Affecting Tax Evasion in Greece. *International Journal of Economics and Business Administration*, X(Issue 1), 140–158. <https://doi.org/10.35808/ijeba/754>
- Kumi-Dumor, E. K., Fernandes, P. O., & Lopes, J. (2022). CAUSES AND EFFECTS OF TAX EVASION IN GHANA. *78th International Scientific Conference on Economic and Social Development*, 4(5), 250–262. https://www.esd-conference.com/upload/book_of_proceedings/Book_of_Proceedings_esdAveiro2022_Online.pdf#page=256
- Litina, A., & Palivos, T. (2011). Explicating Corruption and Tax Evasion: Reactions on Greek Tragedy. *University of Macedonia*, 07(11), 1–33. <http://aphrodite.uom.gr/econwp/pdf/dp072011.pdf>
- Litina, A., & Palivos, T. (2016). Corruption, tax evasion and social values. *Journal of Economic Behavior & Organization*, 124, 164–177. <https://doi.org/10.1016/j.jebo.2015.09.017>
- Lois, P., Drogalas, G., Karagiorgos, A., & Karasteriou, E. (2020). The phenomenon of tax evasion and undeclared work in Greece. Causes and the role of control mechanisms. *International Journal of Managerial and Financial Accounting*, 12(1), 71–91. <https://doi.org/10.1504/ijmfa.2020.107002>

- Lumir, A., Geoff, P., & Iraj, H. (2018). Business tax evasion in transition economies: a cross-country panel investigation. *European Journal of Comparative Economics*, 15(1), 11–36. <http://eprints.staffs.ac.uk/6120/>
- Mahaputra, N. K. A., Rustiarini, N. W., Anggraini, N. P. N., & Sudiartana, I. M. (2018). National culture and perceived ethics of tax evasion: case of Bali Province. *Journal of Economics, Business, and Accountancy Ventura*, 21(1), 89–104. https://www.researchgate.net/National_Culture_and_Perceived_Ethics_of_Tax_Evasion_Case_of_Bali_Province/links/5c90e4f5a6fdcc38175d0531/National-Culture-and-Perceived-Ethics-of-Tax-Evasion-Case-of-Bali-Province.pdf
- Mansor, G., Pantamee, M., & Adamu, A. (2015). Tax evasion and Nigeria tax system: An overview. *Research Journal of Finance and Accounting*, 6(8), 202–211. <https://repo.uum.edu.my/id/eprint/16182/>
- Mansor, M., & Gurama, Z. (2016). The Determinants of Tax Evasion in Gombe State Nigeria. *International Journal of Economics and Financial Issues*, 6(7), 165–170. <https://dergipark.org.tr/en/pub/ijefi/issue/32000/353052?publisher=http-www-cag-edu-tr-ilhan-ozturk;>
- Masclat, D., Montmarquette, C., & Viennot-Briot, N. (2019). Can whistleblower programs reduce tax evasion? Experimental evidence. *Journal of Behavioral and Experimental Economics*, 83, 101459. <https://doi.org/10.1016/j.socec.2019.101459>
- Mason, P. D., Utke, S., & Williams, B. M. (2019). Why Pay Our Fair Share? How Perceived Influence over Laws Affects Tax Evasion. *Journal of the American Taxation Association*, 42(1), 133–156. <https://doi.org/10.2308/atax-52598>
- Mawejje, J., & Okumu, I. M. (2016). Tax Evasion and the Business Environment in Uganda. *South African Journal of Economics*, 84(3), 440–460. <https://doi.org/10.1111/saje.12132>
- Miskam, M., Noor, R. M., Omar, N., & Aziz, R. A. (2013). Determinants of Tax Evasion on Imported Vehicles. *Procedia Economics and Finance*, 7, 205–212. [https://doi.org/10.1016/s2212-5671\(13\)00236-0](https://doi.org/10.1016/s2212-5671(13)00236-0)
- Mohamad, A., Zakaria, M. H., & Hamid, Z. (2016). Cash economy: tax evasion amongst SMEs in Malaysia. *Journal of Financial Crime*, 23(4), 974–986. <https://doi.org/10.1108/jfc-05-2015-0025>
- Molero, J. C., & Pujol, F. (2011). Walking Inside the Potential Tax Evader’s Mind: Tax Morale Does Matter. *Journal of Business Ethics*, 105(2), 151–162. <https://doi.org/10.1007/s10551-011-0955-1>
- Montenegro, T. M. (2021). Tax Evasion, Corporate Social Responsibility and National Governance: A Country-Level Study. *Sustainability*, 13(20), 11166. <https://doi.org/10.3390/su132011166>
- Mughal, M. M. (2012). Reasons of Tax Avoidance and Tax Evasion: Reflections from Pakistan. *Journal of Economics and Behavioral Studies*, 4(4), 217–222. <https://doi.org/10.22610/jeb.v4i4.320>
- Muzainah, M. (2016). Determinants of tax evasion: Evidence from Libya. *Universiti Utara Malaysian Electronic*, 1(3), 55–78. <https://etd.uum.edu.my/5578/>
- Nguyen, T. H. (2018). Exploratory Factor Analysis on determinant factors to tax evasion behavior: Vietnamese personal income tax case. *Journal of International Economics and Management*, 10(8), 55–64. <https://jiem.ftu.edu.vn/index.php/jiem/article/view/191>

- Niesiobedzka, M. (2014). Relations Between Procedural Fairness, Tax Morale, Institutional Trust and Tax Evasion. *Journal of Social Research & Policy*, 5(1), 1–12.
<https://www.researchgate.net/profile/Malgorzata-Niesiobedzka/publication/297361514>
- Nurunnabi, M. (2017). Tax evasion and religiosity in the Muslim world: the significance of Shariah regulation. *Quality & Quantity*, 52(1), 371–394.
<https://doi.org/10.1007/s11135-017-0471-1>
- OECD. (2021). *Transparency and Exchange of Information for Tax Purposes Multilateral Co-operation Changing the World*. <https://www.oecd.org/tax/transparency/global-forum-10-years-report.pdf>
- Muhrtała, O. T., & Ogundeji, M. (2013). Professionals' Perspective of Tax Evasion: Some Evidence from Nigeria. *Universal Journal of Accounting and Finance*, 1(2), 35–41.
<https://doi.org/10.13189/ujaf.2013.010201>
- Olaoye, C. O., & Ogundipe, A. A. (2018). Application of Tax Audit and Investigation on Tax Evasion Control in Nigeria. *Journal of Accounting, Finance and Auditing Studies*, 4(1), 79–92. <https://www.um.edu.mt/library/oar/bitstream/123456789/27385/3>
- Organisation For Economic Co-operation and Development. (2017). Tax revenue. *Tax*.
<https://doi.org/10.1787/d98b8cf5-en>
- Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Anyetei, L. (2019). What Factors Influence the Intentions of Individuals to Engage in Tax Evasion? Evidence from Ghana. *International Journal of Public Administration*, 43(13), 1143–1155.
<https://doi.org/10.1080/01900692.2019.1665686>
- Ozili, P. K. (2020). Tax evasion and financial instability. *Journal of Financial Crime*, 27(2), 531–539. <https://doi.org/10.1108/jfc-04-2019-0051>
- Palil, M. R., Malek, M. M., & Jaguli, A. R. (2016). Issues, Challenges and Problems with Tax Evasion: The Institutional Factors Approach. *Gadjah Mada International Journal of Business*, 18(2), 187. <https://doi.org/10.22146/gamaijb.12573>
- Payne, J. E., & Saunoris, J. W. (2020). Corruption and Firm Tax Evasion in Transition Economies: Results from Censored Quantile Instrumental Variables Estimation. *Atlantic Economic Journal*, 48(2), 195–206. <https://doi.org/10.1007/s11293-020-09666-2>
- Pui Yee, C., Moorthy, K., & Soon, C. K. W. (2017). Taxpayers' perceptions on tax evasion behaviour: an empirical study in Malaysia. *International Journal of Law and Management*, 59(3), 413–429. <https://doi.org/10.1108/ijlma-02-2016-0022>
- Purwanto, P., & Indrawan, R. (2019). The Determinants of Tax Evasion in Directorate General of Customs and Excise Jakarta. *Advances in Economics, Business and Management Research*, 127(1), 1–4. <https://www.atlantis-press.com/proceedings/series/aebmr>
- Raikov, A. (2021). Decreasing Tax Evasion by Artificial Intelligence. *IFAC-PapersOnLine*, 54(13), 172–177. <https://doi.org/10.1016/j.ifacol.2021.10.440>
- Raitano, M., & Fantozzi, R. (2015). Political cycle and reported labour incomes in Italy: Quasi-experimental evidence on tax evasion. *European Journal of Political Economy*, 39, 269–280. <https://doi.org/10.1016/j.ejpoleco.2015.07.001>
- Rantelangi, C., & Majid, N. (2018). Factors that Influence the Taxpayers' Perception on the Tax Evasion. *Proceedings of the Mulawarman International Conference on Economics and Business (MICEB 2017)*, 219–225. <https://doi.org/10.2991/miceb-17.2018.34>
- Reuters. (2011). *Where's the fraud, Mr. President?*
<https://www.reuters.com/article/idIN180300171820111213>

- Richardson, G. (2016). The Determinants of Tax Evasion: A Cross-Country Study. *Financial Crimes: Psychological, Technological, and Ethical Issues*, 33–57.
https://doi.org/10.1007/978-3-319-32419-7_2
- Russo, F. F. (2013). Tax morale and tax evasion reports. *Economics Letters*, 121(1), 110–114.
<https://doi.org/10.1016/j.econlet.2013.07.004>
- Sadjiarto, A., Susanto, A. N., Yuniar, E., & Hartanto, M. G. (2019). Factors Affecting Perception of Tax Evasion Among Chindos. *Advances in Economics, Business and Management Research*, 144(2), 1–7. <https://doi.org/10.1177/2277975217701263>
- Saidu, S., & Dauda, U. (2014). Tax Evasion and Governance Challenges in the Nigerian Informal Sector. *Journal of Finance and Economics*, 2(5), 156–161.
<https://doi.org/10.12691/jfe-2-5-4>
- Salawati, S., Sritharan, N., Sheung, S. C. C., & Mohamed, A. S. (2021). Does Tax Knowledge Motivate Tax Compliance in Malaysia? *Research in World Economy*, 12(1), 238–251.
<https://doi.org/10.5430/rwe.v12n1p238>
- Shokrkhodaei, F. (2018). The Effect of Information & Communication Technology on Tax Revenue in Selected Countries with an Emphasis on Tax Evasion. *Macroeconomics Research Letter*, 13(25), 107–132. <https://doi.org/10.22080/iejm.2018.2036>
- Sidani, Y. M., Ghanem, A. J., & Rawwas, M. Y. A. (2014). When idealists evade taxes: the influence of personal moral philosophy on attitudes to tax evasion - a Lebanese study. *Business Ethics: A European Review*, 23(2), 183–196.
<https://doi.org/10.1111/beer.12046>
- Skouras, S., & Christodoulakis, N. (2010). Electoral Misgovernance Cycles: Evidence from Wildfires and Tax Evasion in Greece and Elsewhere. *SSRN Electronic Journal*.
<https://doi.org/10.2139/ssrn.1709068>
- Sritharan, N., & Salawati, S. (2019). Examining the Moderating Effect of Tax Knowledge on the Relationship between Individual Factors and Income Tax Compliance Behaviour in Malaysia. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 9(3), 160–172. <https://doi.org/10.6007/ijarafms/v9-i3/6355>
- Sritharan, N., Salawati, S., & Choy-Sheung Cheuk, S. (2021). How Social Factor Determine Individual Taxpayers' Tax Compliance Behaviour in Malaysia? *International Journal of Business and Society*, 21(3), 1444–1463. <https://doi.org/10.33736/ijbs.3363.2020>
- Sritharan, N., & Salawat, S. (2019). Economic Factors Impact on Individual Taxpayers' Tax Compliance Behaviour in Malaysia. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 9(2), 172–182.
https://hrmars.com/papers_submitted/6166/1Economic_Factors_Impact_on_Individual_Taxpayers_Tax_Compliance_Behaviour_in_Malaysia.pdf
- Strielkowski, W., & Čábelková, I. (2015). Religion, Culture, and Tax Evasion: Evidence from the Czech Republic. *Religions*, 6(2), 657–669. <https://doi.org/10.3390/rel6020657>
- Sumartaya, D., & Hafidiah, A. (2014). The influence of taxpayer's awareness and tax morale toward tax evasion. *International Journal of Business, Economics and Law*, 5(1), 1–9.
<https://www.ijbel.com/wp-content/uploads/2014/12/ACC-32-The-Influence-of-taxpayers-awareness-and-tax-morelae-toward-tax-evasion.pdf>
- Tabandeh, R., & Amadonnejad, A. (2015). Journal of Research in Business, Economics and Management. *The Application of Artificial Neural Network Method to Investigate the Effect of Unemployment on Tax Evasion*, 4(3), 1–14.
<https://core.ac.uk/reader/267832640>

- Tabandeh, R., Jusoh, M., Ghani, N., & Zaidi, M. (2013). Causes of Tax Evasion and Their Relative Contribution in Malaysia: An Artificial Neural Network Method Analysis. *Jurnal Ekonomi Malaysia*, 47(1), 1–10. https://www.ukm.my/jem/wp-content/uploads/2021/06/jeko_471-10.pdf
- Tenidou, E., Valsamidis, S., Petasakis, I., & Mandilas, A. (2015). Elenxis, an Effective Tool for the War Against Tax Avoidance and Evasion. *Procedia Economics and Finance*, 33, 303–312. [https://doi.org/10.1016/s2212-5671\(15\)01714-1](https://doi.org/10.1016/s2212-5671(15)01714-1)
- Uyar, A., Nimer, K., Kuzey, C., Shahbaz, M., & Schneider, F. (2021). Can e-government initiatives alleviate tax evasion? The moderation effect of ICT. *Technological Forecasting and Social Change*, 166, 120597. <https://doi.org/10.1016/j.techfore.2021.120597>
- Vâlsan, C., Druică, E., & Ianole-Călin, R. (2020). State Capacity and Tolerance towards Tax Evasion: First Evidence from Romania. *Administrative Sciences*, 10(2), 33. <https://doi.org/10.3390/admsci10020033>
- World Bank. (2021). *The Global Tax Program*. World Bank. <https://www.worldbank.org/en/programs/the-global-tax-program>
- Yalama, G. O., & Gumus, E. (2013). Determinants of Tax Evasion Behavior: Empirical Evidence from Survey Data. *International Business and Management*, 6(2), 15–23. <https://ssrn.com/abstract=2612010>
- Yamen, A., Allam, A., Bani-Mustafa, A., & Uyar, A. (2018). Impact of institutional environment quality on tax evasion: A comparative investigation of old versus new EU members. *Journal of International Accounting, Auditing and Taxation*, 32, 17–29. <https://doi.org/10.1016/j.intaccaudtax.2018.07.001>
- Zakariya'u, G. (2015). Tax evasion determinants: Evidence from Nigeria. *Universiti Utara Malaysian Electronic*, 2(1), 1–14. <http://etd.uum.edu.my/4610/>