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Understanding the Effect of Government Attitudes on Voluntary Tax Compliance in Nigeria

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Abstract
An effective government’s performance is indicated by; high levels of efficiency, bureaucratic quality, the rule of law and the fight against corruption. This paper aimed to examine the effect of government attitudes on voluntary tax compliance in Nigeria. The study distributed 384 questionnaires to self-employed taxpayers in Nigeria, out of which 296 questionnaires were successfully returned. An analysis was conducted incorporating structural equation modelling using the SmartPLS 3.3 software application 3.3 to derive the measurement and structural model of the analysed result. The results showed that government effectiveness positively and significantly affected voluntary tax compliance. Additionally, the findings revealed a positive and significant effect between tax authority transparency and voluntary tax compliance. Further findings showed that government attitude was positively and significantly related to voluntary tax compliance. Therefore, the present study recommends that the government improve its attitudes toward efficiency and transparency in tax and governance to improve voluntary taxpayer compliance with Nigeria's tax authorities.

Keywords: Government Effectiveness, Self-employed Taxpayer, Voluntary Tax Compliance, Tax Authority Transparency, Government Attitude.

Introduction
Tax compliance has been an issue and a source of concern for governments worldwide, leading them to find various remedies to curb such problems (Kirchler et al., 2008). One of the steps taken by many governments has been to introduce a means of voluntary tax compliance known as a self-assessment system (SAS) (Sarker, 2003). Such systems allow taxpayers to assess their tax liabilities willingly and voluntarily and then make their tax payments to the relevant tax authority (Palil, 2005; Yahaya et al., 2013). The method has proven a stepping stone toward enhanced tax compliance in many nations. Governments typically are highly concerned about taxation and compliance with taxation rules, as it forms a major source of state revenue generation for most nations (Ganyam et al., 2019; Khalid et al., 2021). Nations use the generated tax revenue to finance their civic responsibilities as governments, such as; providing social amenities, national security etc (Jusoh et al., 2021). Similarly to many other developing nations, Nigeria requires additional revenue to execute capital projects and other necessities for its citizens (Oyedeji, 2021). These revenue are not
forthcoming as expected despite the country having other sources of income, such as crude oil, which have drastically declined (Taiwo, 2019). Tax revenue has been a major hope for Nigeria’s government to generate increased revenue. However, that revenue has not been forthcoming (Adeyemi & Adeduro, 2020). One of the problems has been the lack of consistency between the budgeted and actual revenue collected, as depicted in Table 1 below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Budgeted (₦ Trillion)</th>
<th>Actual (₦ Trillion)</th>
<th>Decrement (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>4.889</td>
<td>4.027</td>
<td>-17.6%</td>
</tr>
<tr>
<td>2018</td>
<td>6.747</td>
<td>5.320</td>
<td>-21.2%</td>
</tr>
<tr>
<td>2019</td>
<td>8.802</td>
<td>5.261</td>
<td>-40.2%</td>
</tr>
<tr>
<td>2020</td>
<td>5.076</td>
<td>4.952</td>
<td>-2.4%</td>
</tr>
</tbody>
</table>

₦ refers to the Nigerian Naira
Source: (FIRS, 2020)

The actual tax collected from 2017 to 2020 did not meet the budgeted revenue based on the presented table. This result shows how important has been the need for Nigeria’s government to strengthen tax compliance to attain or supersede the budgeted level of tax revenue. Hence, the government would have additional revenue to perform its civic responsibilities. However, Pashev & Constantin (2008); McGee et al (2006); McGee (1999) stressed that taxpayers have refused to comply with the tax authorities because the government has failed to provide social amenities to its citizens. This result indicates taxpayers' perceptions of their voluntary compliance with tax payments in light of the government's attitudes. Therefore, this paper aims to examine the effect of government attitudes, such as government effectiveness (GEF) and tax authority transparency (TAT), on voluntary tax compliance (VTC) in Nigeria.

Previous research has indicated how paramount government attitudes towards predicting tax compliance are. Government attitudes indicate that its performance level, such as; efficiency, bureaucratic quality, the rule of law and the fight against corruption, is high (Brewer et al., 2008). Researchers and economists have shown that government attitudes impact taxpayers' attitudes (Kucher & Lorenz, 1998; Mohd et al., 2014). The way governments behave in terms of their ability to be; fair, transparent, and effective in governance has been seen as a determinant affecting taxpayers’ compliance (Chan et al., 2000; Richardson, 2006). In addition, Torgler & Shneider (2007) opined that a trustworthy government tended to benefit more in terms of the willingness of taxpayers to comply voluntarily. Past research has suggested that citizens are most likely to obey and comply with government laws and regulations when governments are; transparent, effective, and trustworthy (Marien & Marc, 2011). Though, arguably citizens may be unaware of government plans and policies due to bad government attitudes (Wang & Montgomery, 2007). This study has focused on self-employed taxpayers, while previous studies have focused more on corporate taxpayers. However, both types of taxpayers are equally important in tax compliance (Guzel et al., 2019).

Literature Review
Tax compliance has been defined by so many scholars that there is no universal definition of tax compliance, as most of the definitions are academically acceptable (Rusli et al., 2021). The present study has discussed some definitions presented by experts in tax compliance in
line with this. Jackson & Milliron (1986) defined tax compliance as reporting the exact amount of income generated within a specific period to the tax authority. In other words, it means that taxpayers are expected to file their tax returns and make payments, when due, to the relevant tax authority (Abdul-Jabbar & Pope, 2008; Yahaya, 2015). Taxpayers’ compliance with tax laws also indicates their ability to declare all earnings accurately for tax computation to arrive at their tax liabilities (Palil & Fariq Mustapha, 2011; Yahaya, 2014). It is a system in that taxpayers are able and willing to comply with the tax laws without any form of force being applied to them (James & Alley, 2002). According to Kirchler, Hoelzl & Wahl (2008), tax compliance can be defined as a taxpayer’s compliance or non-compliance with tax laws. While Suleiman et al (2018) defined tax compliance as the ability of taxpayers adherence to legally reporting aspects of tax in general.

The above definitions that have been given by these experts signify one cardinal point: taxpayers’ willingness to adhere to tax laws by computing their tax liabilities and making payments to the tax authorities at stipulated times. In some instances, government behaviour has impacted citizens’ tax compliance attitudes (Dewi, Widyasari & Nataherwin, 2021; Helhel & Ahmed, 2014). It shows how successful government programs, policies and the rule of law have been implemented to carry citizens along. Previous researchers have suggested some government attitudes that can change its citizen's behaviour: tax authority transparency (Chindengwike & Kira, 2021; Zvereva et al., 2021), government effectiveness (Chisadza et al., 2021; Omotoye et al., 2021), government fairness (Faizal & Palil, 2015; Jurney et al., 2017), government trust (Batrancea et al., 2019; Saruji et al., 2019), government competency (Houston & Lauren, 2013; Popkin & Michael, 1999) public service (Kampen et al., 2006; Steven & Geert, 2003) satisfaction (Christensen & Per, 2005; Welch et al., 2004), voice and accountability (Awotomilusi et al., 2019; Fereidouni et al., 2011) and government corruption (Rosid et al., 2019; Schlenther, 2017).

The present study limited its scope by only examining government effectiveness and tax authority transparency to determine the tax compliance behaviour of Nigeria’s people. Government effectiveness has been outlined by (Chisadza et al., 2021; Omotoye et al., 2021) as a paramount factor influencing the tax compliance attitude of people. Government effectiveness refers to the quality of public services, formulation of policies and their execution, quality of the civil service, government independence and credible commitment to its policies (World Bank, 2006). Government effectiveness is a good factor in the tax system as it affects individual and corporate bodies directly (Fernández-Rodríguez, E García-Fernández, R Martínez-Arias, 2021). It has also been considered a key factor in terms of behavioural change to the tax compliance of taxpayers (Abdul–Razak & Christopher, 2013; Damayanti et al., 2015). Government effectiveness relates to the quality of service delivery by the government. The quality of its services to citizens is also a measure of prudence and independence from political pressure. Government performance through quality services and commitment to policies have a role in taxpayers’ voluntary compliance (Brewer et al., 2008). Therefore, existing literature regarding tax compliance has recognised government effectiveness as an important factor in determining tax compliance behaviour (Gberegbe, 2017).

On the other hand, tax authority transparency, as stated previously, has been described as another significant factor influencing taxpayers’ compliance attitude (Chindengwike & Kira, 2021; Zvereva et al., 2021). Tax authority transparency has a huge influence on taxpayer’s compliance decisions and the following and abiding of government policies and programs. Transparency has been clearly explained as the extent of information clarity and availability
for public consumption. Grimmelikhuijsen, (2012) defined transparency as clear information availability for public consumption and allowing external means that could supervise internal work of an entity’s performance. The government making available information to the public is not enough to increase their participation but rather the government should make sure this information is accessible (Kiow et al., 2017). Accessed information aids good governance thereby increasing public trust in the government. This trust can convince taxpayers that the government is working, which would encourage them to comply willingly. It is understandable that a working government would allow its citizens to access information in an efficient and effective manner which is transparent (Lachheb et al., 2016). When governments fail to be transparent, it provides room for corruption within governmental settings thereby reducing its sectors efficiency (Kiow et al., 2017). Hence, taxpayers find it difficult to trust and confide in the government which may lead taxpayers to illegal acts, such as; tax evasion, tax bribery or fraud (Lachheb et al., 2016).

In summary, when the attitudes of government, as discussed above, are good, taxpayers tend to pay their taxes as and when due (Ibrahim et al., 2015). Taxpayers would not hesitate to willingly pay their taxes, if the government was transparent and effective (Ibrahim et al., 2015). Taxpayers expect that the collected taxes are expended by government in a fair manner (Torgler & Schneider, 2007). When taxpayers feel that the government has been fair to its citizens, they will voluntarily comply with tax laws (Nkundabanyanga et al., 2017).

Theory Used
The theory used in this study was the fiscal illusion theory, a theory inclined toward governments. An Italian economist, Amilcare Puviani, first developed the fiscal illusion theory in 1903 as part of his summer book known as “Teoria della illusione finanziaria”, written in Italy (Mourao, 2010). The theory is against the non-transparency of government-generated tax revenue and the ineffective utilisation of such government funds (Martinez-Vazquez et al., 1992; Nkundabanyanga et al., 2017). The theory perceived that the cost of government spending should be in proportion to its projects and programs as well as transparent (Pommerehne & Schneider, 1978). Taxpayers and the general public may want an increment in government expenditure, and the authorities may want to legislate such an increase in the size of public expenditure. Still, it has to be proportionate to the intended projects (Heyndels & Smolders, 1994). Taxpayers sometimes perceive that the amount of revenue they contribute to the government for providing essential amenities and public goods and services has not been felt by or benefited the public. This situation has led to some taxpayers becoming involved in illegal practices, such as refusing to contribute their quota as taxpayers. In the fiscal illusion theory, when looking at the effect of government attitude on tax compliance, government attitude is associated with openness concerning the revenue generated through taxes by the government. Taxpayers, as stakeholders, are entitled to periodically have information disseminated to them regarding the amount of government revenue generated. The theory stresses that revenue generation and the implications of transparency of taxation to taxpayers are important. The fiscal illusion theory notes that when the tax system is effective and transparent, the government will generate more revenue through tax compliance. Nkundabanyanga et al (2017) noted that transparency regarding the revenue generated by governments would make taxpayers feel that they are carried along, making them comply more effectively. This outcome shows how important it is for governments to be more transparent and effective to their citizens.
This study’s conceptual framework has two sections that consist of figures and. The first figure shows the conceptual framework of the variables used to determine the government's attitude. Research in the past has measured the impact of corporations concerning government attitude; however, this study used individuals. Government effectiveness (Chisadza et al., 2021; Omotoye et al., 2021) and Tax authority transparency (Chindengwike & Kira, 2021; Zvereva et al., 2021) were found in these study, as predictors of voluntary tax compliance. Thus, forming the dependent variable and the independent variable of government attitude. Therefore, to understand the perspective of self-employed taxpayers on government attitude. The present study hypothesised that:

\[ H_{1a} \] Government effectiveness has a positive and significant effect on government attitude

\[ H_{1b} \] Tax authority transparency has a positive and significant effect on government attitude

The second figure consists of the conceptual framework that further depicts government attitude influencing voluntary tax compliance. The present study has discussed the statistical effect of government attitude and self-employed taxpayers on voluntary tax compliance in Nigeria. Levi and Stoker (2000); Alm and Torgler (2006); Scholz and Lubell (1998) found a significant and positive effect between government attitude and voluntary tax compliance. Torgler and Schneider (2007) stressed that government attitude made taxpayers voluntarily pay their taxes when due. In addition, other studies have shown that governments whose priority is to protect justly and fairly its citizens have tended to have more tax compliant individuals (Grimmelikhuijzen, 2012; Murphy, 2005; Trivedi, Mohamed & Bernadette, 2003). This situation led the present study to hypothesised that:

\[ H_{2} \] government attitude has a positive and significant effect on voluntary tax compliance
Methodology
A self-employed person is an individual who owns and manages a business or multiple businesses (Hirao, 2020). As reported by Macdonald & Whitehouse (1993), the definition given by the European Union has indicated that self-employment is a milestone moved away from unemployment in the labour market. This study has focused on self-employed taxpayers in Nigeria, particularly those with Tax Identification Numbers (TIN). The choice of using Nigeria in the context of the study was that; Nigeria is the largest country in Africa, and her economy influences other African countries, especially those in west Africa. Research, such as the present study, is important for improving tax compliance research in Nigeria and enhancing tax revenue. Paper-based questionnaires were used in the data collection process. The population of the study were the registered self-employed taxpayers with the FIRS and the total was 4.2million as at 2019 (FIRS,2020). A sample of 384 was determined based on the table reference to (Krejcie & Morgan, 1970). A systematic random sampling method was used to select the respondents. The questionnaires were distributed to the selected 384 self-employed taxpayers. Out of the 384 questionnaires distributed, 296 were successfully returned which amount to 77% response rate. The returned questionnaires were used for the analysis with the aid of Smartpls 3.3. However, the method used in the data collection process was recommended for large numbers of respondents, and it saved cost, time and energy (Sekaran & Bougie, 2016).

Data analysis and Results
Measurement model
The measurement model shows how the variables were related to their construct in terms of the factor loadings. In the evaluation of the measurement model, it is pertinent to understand that the constructs or variables with factor loadings below the threshold (< 0.60) were not included (Gefen & Straub, 2005). In the further arrangement of the measurement model, the composite reliability threshold value was 0.70, as recommended (Ringle, Sarstedt, Mitchell & Gudergan, 2018). All the latent variables under this study met the required value in line with this. The other measure under the model was convergent validity measured by the average variance extracted (AVE). The average variance extracted cut-off value was 0.50 and above (Ringle et al., 2018). Table 2 below shows that all the variables met the recommended values indicated by experts. The Heterotrait Monotrait (HTMT) criterion was used to access the ratio produced using discriminant validity. In other words, to check discriminant validity, as recommended, the ratio was less than or equivalent to 0.90 for the discriminant validity in this study, as shown in Table 3.
### Table 2
Reliability and Validity Analysis

<table>
<thead>
<tr>
<th>Variables</th>
<th>Factor loading</th>
<th>Cronbach's Alpha</th>
<th>rho_ A</th>
<th>Composite Reliability</th>
<th>Average Variance Extracted (AVE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government Effectiveness</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE1</td>
<td>0.803</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE3</td>
<td>0.784</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE4</td>
<td>0.756</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>GE5</td>
<td>0.782</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE6</td>
<td>0.812</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax Authority Transparency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT1</td>
<td>0.757</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT2</td>
<td>0.850</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>TAT3</td>
<td>0.831</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT6</td>
<td>0.831</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT7</td>
<td>0.794</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Underreporting income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UR1</td>
<td>0.907</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UR2</td>
<td>0.905</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UR5</td>
<td>0.742</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Over deduction expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OD2</td>
<td>0.652</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OD3</td>
<td>0.861</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OD5</td>
<td>0.808</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government attitude</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE1</td>
<td>0.751</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE3</td>
<td>0.714</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE4</td>
<td>0.649</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE5</td>
<td>0.694</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GE6</td>
<td>0.727</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT1</td>
<td>0.703</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT2</td>
<td>0.778</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT3</td>
<td>0.723</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT6</td>
<td>0.734</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT7</td>
<td>0.715</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voluntary tax compliance</td>
<td>0.817</td>
<td>0.832</td>
<td>0.869</td>
<td></td>
<td>0.53</td>
</tr>
<tr>
<td>UR1</td>
<td>0.840</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UR2</td>
<td>0.811</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Structural Model
The structural model indicates the path between the variables used in the study model. H1a analysed whether government effectiveness (GEF) was positively and significantly related to Government attitude (GAT). The results show that GEF had a positive and significant total effect on GAT ($\beta = 0.899$, $t = 86.528$, $p < 0.000$). Hence, H1a was supported. The other hypothesis, H1b, evaluated if tax authority transparency (TAT) was positively and significantly related to Government attitude (GAT). The finding indicated that TAT had a positive and significant impact on GAT ($\beta = 0.899$, $t = 72.377$, $p < 0.000$). Hence, H1b was supported. The final hypothesis, H2, evaluated whether government attitude (GAT) positively and significantly affected voluntary tax compliance (VTC). The results showed that GAT positively and significantly impacted VTC ($\beta = 0.794$, $t = 37.297$, $p < 0.000$). Consequently, H2 was also supported. The result further predicted the R square of GEF 0.808, OVD 0.764, TAT 0.808 and UDR 0.816. The findings are presented in Table 4.

Table 3
Discriminant Validity using HTMT

<table>
<thead>
<tr>
<th></th>
<th>GAT</th>
<th>GEF</th>
<th>OVD</th>
<th>TAT</th>
<th>UDR</th>
<th>VTC</th>
</tr>
</thead>
<tbody>
<tr>
<td>GAT</td>
<td>0.719</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GEF</td>
<td>0.899</td>
<td>0.788</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OVD</td>
<td>0.791</td>
<td>0.844</td>
<td>0.779</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAT</td>
<td>0.899</td>
<td>0.616</td>
<td>0.572</td>
<td>0.813</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UDR</td>
<td>0.624</td>
<td>0.577</td>
<td>0.582</td>
<td>0.542</td>
<td>0.855</td>
<td></td>
</tr>
<tr>
<td>VTC</td>
<td>0.794</td>
<td>0.795</td>
<td>0.874</td>
<td>0.628</td>
<td>0.900</td>
<td>0.728</td>
</tr>
</tbody>
</table>

Table 4
Hypotheses Testing

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Path Coefficient</th>
<th>Standard Deviation</th>
<th>T Statistics</th>
<th>P Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1a GAT -&gt; GEF</td>
<td>0.899</td>
<td>0.010</td>
<td>86.528</td>
<td>0.000</td>
</tr>
<tr>
<td>H1b GAT -&gt; TAT</td>
<td>0.899</td>
<td>0.012</td>
<td>72.377</td>
<td>0.000</td>
</tr>
<tr>
<td>H2 GAT -&gt; VTC</td>
<td>0.794</td>
<td>0.021</td>
<td>37.297</td>
<td>0.000</td>
</tr>
</tbody>
</table>

$R^2$ GEF = 0.808
$R^2$ TAT = 0.808
$R^2$ OVD = 0.764

$R^2$ UDR = 0.816
Discussion

As indicated in the tables above, the results determined the relationships between GEF, TAT, GAT, and VTC. The findings revealed the acceptance of the hypotheses, which confirmed the impact of government attitude toward voluntary tax compliance. The present study established a significant effect between GEF, TAT and GAT. The results showed that taxpayers believed that GEF and TAT could influence government attitudes. The outcome confirmed previous research that discovered positive effects between government effectiveness, tax authority transparency and government attitude (Chindengwike & Kira, 2021; Chisadza et al., 2021; Omotoye et al., 2021; Zvereva et al., 2021). The fiscal illusion theory in tax compliance also supported the findings from previous studies (Martinez-Vazquez, Harwood & Larkins, 1992; Nkundabanyanga et al., 2017).

On the other hand, the result showed a positive and significant effect between government attitudes and voluntary tax compliance. This outcome was in line with the research of previous studies (Alm & Torgler, 2006; Levi & Stoker, 2000; Scholz & Lubell, 1998) that a lack of government effectiveness and transparency could lead to non-compliance by taxpayers. This situation also indicated that government attitude characterised voluntary tax compliance and its effectiveness and transparency, giving taxpayers the trust to comply willingly. This result has further strengthened the assertion that governments can benefit more from their attitudes to yield more revenue to their coffers (Tilahun, 2018). Government attitude is more vital to taxpayers, and other citizens as this situation would reduce crime and make the government function more effectively (Alm & Torgler, 2006).

Conclusion

Specifically, the findings of the study reveal that government effectiveness and tax authority transparency significantly related to government attitude. This implies that the attitude of government is determined by its effectiveness and transparency of tax authority. The findings also suggest that government attitude significantly influences voluntary tax compliance. Based on these, government should delve into ways to develop attitude that build trust and thus increase tax compliance. Consequently, taxpayers’ confidence and government attitude can be harmonized to achieve encouraging and strong tax compliance.

In addition, not only that the study has provided additional information concerning Nigeria’s self-employed taxpayers and their level of tax compliance, it also has provided valuable information for the present and future governments to generate additional tax revenue and prevent tax crime. Finally, this study has contributed to the existing body of knowledge in explaining how government attitudes influenced tax compliance in Nigeria as perceived by self-employed taxpayers.

References


Taxpayers in Nigeria. International Islamic University Malaysia (IIUM).

