Research Journal of Finance and Accounting
ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online)
Vol.14, No.3, 2023 www.iiste.org

Tax Compliance: Ethiopian Practices of Non-filing, Nil-filing, and Loss Filing

Moges Mengstu Kassaw
Department of Research and Development, Ethiopian Ministry of Revenues
Tel: +2519-15-16-94-84 Email: mogmen25@gmail.com

Abstract
The Objective of this study was to assess the compliance status of corporate taxpayers in the year 2018 to 2022, particularly those who have not declared taxes, filed nil tax notices and those who declared loss in Ministry of Revenues, Ethiopia. A descriptive statistical is used in analyzing the collected secondary data. According to the study, out of 18,643 taxpayers registered by the tax office as business taxpayers, an average of 87% of tax notices were filed to the tax office during the last five study years and the remaining were non-filers it accounts around 13%.; from the total registered taxpayers on average of 37.7% declare their taxes with payment and the outstanding 62.3% were non-fillers, nil-filers and loss fillers. Accordingly, it is necessary to establish a procedure that identify and control taxpayers who repeatedly declare zero, claim loss, and do not declare their tax, and made sever penalty as well as obliterate them from taxpayers list.
Keywords: tax, compliance, taxpayers, nil-filers, non-filers, loss
DOI: 10.7176/RJFA/14-3-02
Publication date: February 28th 2023

1. Introduction

Tax is a system of payment that individuals and firms are legally required to make to the government, it is a compulsory transfer of money from individuals and groups or institutions to the government, which must be paid to the government. The tax rates are set by the government, and the amount of tax due or payable is determined by applying them to taxable income. Finally, the government receives its revenue when the tax-paying entity makes payment. [15]

The majority of tax revenue comes from direct and indirect taxes. The taxpayers who pay taxes directly to the taxing authority constitute direct tax revenue. Taxes on goods and services, on the other hand, are the primary source of indirect taxes because taxpayers pay them through intermediaries. The government uses all of these collections to build and improve the economy and contribute to the country's output.

The tax system plays a significant and prominent role in every economy complex. Tax authorities are motivated to improve their tax collection and administration services due to the fact that taxation is necessary for a state's sustainable economic development. [3]

Most people do not like to pay taxes, for this reason, it is hard for tax administrators to collect taxes efficiently. In addition, taxing informal sectors is a major challenge for tax administrations in both developed and developing countries and the "fiscal gap" that arises from the failure to tax this sector can be quite large. [1]

The tax-to-GDP ratio compares a nation's tax revenue to its GDP, which is the size of the country's economy. The amount that goes into the government's coffers is proportional to the ratio. This can support an economy's long-term health and prosperity if managed well. [5]

Countries should have a tax-to-GDP ratio of at least 12 percent in order to experience accelerated economic growth, according to IMF research. In 2020, the average tax-to-GDP ratio in the OECD countries was 31.6 percent, ranging from 17.9 percent in Mexico to 46.5 percent in Denmark. [11]

The World Bank reports that Ethiopia's tax-to-GDP ratio fell from 9.4 in 2012 to 6.2 in 2020. This is the country's lowest tax-to-GDP ratio since 1992 and 1993, when it was 5.9 and 5.6, respectively. This is significantly lower than the typical tax-to-GDP ratio that the IMF advises nations to achieve for rapid economic growth. It is anticipated that the rise in taxpayers who declare zero tax, none declare their tax and submit false ones will have a significant impact on the inefficient collection of the economy's revenue. [6]

Establishing a simple and uncomplicated tax system is the first task to collect taxes fully. However, due to a weak tax administration system in developing countries such as Ethiopia, many organizations and individuals are engaged in income-generating activities but are not registered as tax payers. Also, various studies suggest that there are taxpayers who declare blanks in repeated tax periods. It is important to evaluate the taxpayer's level of tax compliance because the level of tax compliance is crucial to collecting the planned tax revenue for the fiscal year.

The primary objective of this study is to examine the compliance status of corporate taxpayers in the year 2019 to 2022, particularly those who have filed blank tax notices and have not declared taxes. Additionally, this study identify the issues that have been observed with tax declaration compliance and provide a list of possible solutions.

This study focuses more on federal taxpayers in Addis Ababa city, who comply with their tax declarations and is carried out on the tax collection branch of the Ministry of Revenue of Ethiopia.

2. Literature Review

2.1. Theoretical Review of tax

Adam Smith, an economist and philosopher who lived in the 18th century, made an effort to organize the guidelines that ought to govern a taxation system that is rational. He established four general canons in Book V, Chapter 2, of The Wealth of Nations: [18]

- Every state's citizen ought to contribute to the government's support as closely as possible in proportion to their abilities;
- The tax that each person is obligated to pay should be fixed, not arbitrary. The contributor ought to be aware of the due date, the method of payment, and the amount to be paid.
- Every tax should be collected at the time or in the manner that the contributor finds most convenient for paying.
- Every tax should be designed to take as little money out of the people's pockets as possible in addition to what it puts into the state's public treasury.

According to OECD (2021) report, tax revenue is defined as the revenues collected from taxes on income and profits, social security contributions, taxes levied on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes. [14]

According to the Federal Income Tax Proclamation No. 979/2016, the Ethiopian tax system employs a scheduler approach. There are five categories for these schedules: income from employment, rental income, business income, other income and exempted. [4]

Income from business shall be taxed based on Schedule C of the Income Tax Proclamation. Business is any industrial, commercial, professional or vocational activity conducted for profit and whether conducted continuously or short term. Business does not include the rendering of services as an employee or the rental of buildings. Business income of individuals is taxed as per the rates provided below:

Table 6 Business Profit tax rate

No	Taxable Business Income (Per Year)		Tax Rate (%)	Deduction in Ethiopian Birr
1	0	7200	Exempted	N/A
2	7,201	19,800	10	720
3	19,801	38,400	15	1,710
4	38,401	63,000	20	3,630
5	63,001	93,600	25	6,780
6	93,601	130800	30	11,460
7	Over 130,800		35	18,000

According to Articles 20-26 of the Proclamation no 979/2016, a taxpayer's taxable income for a tax year is the total business income of the taxpayer for the year reduced by the total deductions allowed to the taxpayer. Taxable Income is equal to business income minus deductions and exemptions. A taxpayer's taxable income for a given tax year is calculated using their profit and loss, or income statement, for the year, which is prepared in accordance with financial reporting standards (IFRS).

2.1.1. Tax Collection Performance in Ethiopia

Ethiopia's federal tax collection has grown consistently over the past five years, from 2018 to 2022. The tax collection has increased annually by 16.5%, reaching 336.7 billion birr in the 2021/22 from 176.1 billion birr in the 2017/18. When we see the domestic tax revenue by tax type, the revenue from business profit tax takes the largest share, followed by the revenue from value added tax.

Table 7 Revenue Growth

No.	Source of Revenue	Tax Revenue Growth				
		2018	2019	2020	2021	2022
1	Domestic	13.5%	16.5%	7.0%	29.6%	17.7%
1.1	Direct Tax	19.7%	19.4%	12.7%	33.2%	18.6%
	Corporate Tax	-1.7%	42.0%	7.7%	39.0%	14.3%
1.2	Indirect Tax	5.9%	13.7%	1.2%	25.4%	16.5%
	Total Revenue	12%	12.6%	17.9%	19.6%	20.5%

Source: Author Compilation and Ministry of Finance

As can be seen from the table above, domestic revenue has shown a growth of 29 percent in fiscal year 2021, better than other years, and in terms of taxes, direct taxes have shown a growth of 33 percent and indirect taxes have shown a growth of 25 percent.

In comparison to fiscal year 2017, revenue from business income decreased by 1.7% in 2018, but increased significantly in fiscal year 2019. Although tax revenue rises year after year, it fluctuates greatly, and the tax revenue collected from businesses is inconsistent. To put it another way, the revenue office's total tax revenue has been rising annually and is rising at an increasing rate.

2.1.2. Tax compliance

Tax compliance is "the desire and action of natural persons and legal entities to voluntarily declare and pay taxes without being forced." Compliance with tax law includes correct tax base, correct tax rate, correct tax calculation, timely declaration, and timely payment. Encouragement of tax compliance is a major goal of the global tax administration system that is connected to the existence of governments. Numerous nations have implemented a system that permits and requires taxpayers to notify and pay their taxes in accordance with the tax law on their own initiative in order to simplify the tax management system and reduce costs. [12]

According to Shiferaw, N., & Tesfaye, B., (2020), tax compliance is defined as taxpayers' ability and willingness to comply with tax laws, declare the appropriate amount of income each year, and pay the appropriate amount of taxes on time. Similarly, according to Song, Y. D., & Yarbrough, T. E.(1978), the taxpayers' ability and willingness to comply with tax laws is influenced by ethics, the legal environment, and other context-specific factors. [17] [19]

According to the OECD (1990) report, all citizens and businesses would fulfill their tax obligations by voluntarily declaring and paying their tax liabilities on time, all calculated fully and accurately in accordance with the law. Citizens and businesses are required to comply with four fundamental tax compliance obligations, which are governed by each revenue body's respective tax laws: to register for tax purposes, correctly report tax liabilities (including as withholding agents), and pay taxes on time (i.e. by the date stipulated in the law) or at all. to file tax returns on time (i.e., by the date stipulated in the law). [11]

Tax evasion is not reporting all income or profits earned by taxpayers to the tax authorities in accordance with tax laws. Schemes such as concealing a portion of income to avoid taxes, evading taxes collected from the government, or employing any illegal means to reduce the amount of tax due or not pay it at all are examples of this behavior of not complying with the tax law. In contrast, tax evasion is the practice of utilizing tax law provisions and loopholes to conceal income or profit and reduce tax liability. Alstadster claim that, despite the fact that the tax law allows for tax refunds and tax deductions, tax avoidance and other activities that are against the law are examples of abuse of the law. Therefore, it is expected of the tax administration to increase taxpayer legal compliance in order to prevent tax evasion and concealment. [2]

According to Kirchler (2007), OECD (2004) and Loo, B. P., (2006), taxpayers are categorized into four groups based on their level of tax compliance. The first group is known as honest taxpayers, and there are a lot of people who want to accurately calculate and pay their taxes and are doing so. The tax administration ought to implement a strategy that encourages and rewards these taxpayers. Second, taxpayers are those who attempt to be truthful but ultimately fail. They will correctly inform and pay their taxes if they are provided with education and support. To make them subject to tax law, the authorities can determine their risk level and provide them with education and assistance. The efficiency of tax collection will be significant if the tax administration pays particular attention to the two taxpayers mentioned above who are subject to the tax law in order to increase tax compliance. The third kind of taxpayers are those who don't want to follow the tax law. However, if they think that tax evasion is more likely to be caught by the government, they can join the line for following the law. In order to bring these kinds of taxpayers into the tax net and free them from their fraudulent activities, it is crucial to carry out a variety of control and monitoring activities. The last group of taxpayers is comprised of smugglers and fraudsters who have made the decision not to be subject to the tax law. The tax administration ought to make use of all of its law enforcement resources and work to enforce the law in order to bring these individuals into compliance with the tax law. [7], [12] and [8]

2.1.3. Nil-Fillers and Non-Fillers

In the area of tax compliance, researchers and policymakers suggest placing an emphasis on two categories of taxpayers. The first group includes people who file tax returns but underreport and overstate the amount of tax they owe, while the second group does not file any income and expenditure statements and does not pay any taxes to the government on their income.

In addition, nil-filers are a third group that stands out to the tax administration but has not been studied in many studies. These taxpayers fall into the tax net, are registered with the tax administration, and file a number of tax declarations. However, they report zero on all of their tax declarations, including those regarding their income and taxes. Two additional "tax ghosts" can be associated with these taxpayers: The first are non-filers who are registered with the tax authorities but do not submit income and expenditure statements, while the others are those who conduct business in the informal sector but are not registered for tax purposes.

A taxpayer fills out and submits a form called a blank tax declaration, stating that he has not made a transaction (no purchase or sale) in accordance with the tax law's submission schedule.

In 2013 and 2014, 23% of corporate taxpayers in Ethiopia reported zero turnovers in their declarations, implying that they paid no taxes. Together, these make up about 6,200 corporations, or 41.5% of all declarations, that have generated no taxable income or tax revenue in the last two years. While this may accurately reflect the challenging business climate in Ethiopia, it may also be indicative of firms' noncompliance by underreporting their true income. [9]

Not fully complying with the tax laws indicates not reporting taxes on time in accordance with the laws. To this end, keeping taxpayer information organized makes it easier to determine a taxpayer's tax compliance status.

2.2. Empirical Review

Various studies have been done in different countries on the status of taxpayers' compliance with tax declaration laws; Looking at the studies done in some sub-Saharan African countries regarding the status of taxpayers' nil filling, a study conducted on business income tax reporting in Rwanda, found that nil filling is a chronic behavior of taxpayers. This is closely related to the wider tax collection challenges in low-income countries. As indicated in the study, the constant pressure of revenue collection agencies to increase revenue, and the complexity of tax administration, and especially the interaction between tax administration and taxpayers, have led taxpayers to tend to nil file. According to the survey results, about 53 percent of Rwandan taxpayers file nil tax returns. The study suggests that there are two interrelated factors that drive taxpayers to declare blanks. The first is the tax administration itself, which encourages and pushes taxpayers to register with the tax net, sometimes without verifying and considering the existence of taxable income, which has increased the number of taxpayers who submit empty declarations. Many simply register as a taxpayer when they have a business idea but have yet to start an income generating business, leading them to file a blank tax return. The second problem is the taxpayer's awareness of taxes, which is related to unclear administrative procedures, inconsistent procedures and laws, complex procedures and generally low awareness of the taxpayer. [10]

According to the results of a similar study conducted by Swatini, in the last five years (2013-2017), 29 percent of the average business profit registrants reported a blank tax return. This has increased the number of taxpayers who do not file a return in a year to at least 45 percent. When looking at business sectors, it shows that there is high nil tax reporting in construction, ICT and other service sectors (40 percent of the total return rate of these sectors). Similarly, smaller firms are six times more likely to file a blank tax return than larger firms, the study found. [16]

Looking at the report issued by the International Monetary Fund in 2018, in terms of timely reporting of business profit tax, small states have 70 percent, low-income countries 83 percent, and high-income countries 89 percent of tax compliance. When looking at value added tax, small states have 70 percent, low income countries 83 percent and high income countries 89 percent value added tax declaration rate. Accordingly, Ethiopia is a low-income country with a business profit tax reporting rate of 83 percent and VAT reporting rate of 83 percent.

3. Research Method

The study, data collected from secondary data sources (mostly) and it has been used by taking and organizing the institute's database and reports and some oral interviewed questions from tax officials were used. In addition, the data were gathered and used as resources for the study by analyzing decrees, rules, procedures, and other countries' experiences.

The quantitative aspect of the study consisted of a survey of corporate taxpayers at six branch offices of Ministry of Revenues (LTO, MTO, East, West, North West and Adama tax offices). We chose to focus on these six branch offices because they contribute the majority of tax revenue for the federal government and they represent 95% of the total taxpayers of the Ministry office.

The collected data have been divided, summarized, and organized in a manner suitable for analysis. Using analysis techniques, organized data descriptive statistics are presented in a variety of formats, including graphs, percentages, and numbers.

4. Results and Discussion

Assessing a taxpayer's level of tax compliance is essential in order to achieve planned tax revenue. Consequently, the following analysis of the corporate tax declaration status of federal taxpayers' tax compliance is provided.

If a taxpayer is registered with the Federal Ministry of Revenues Office (MOR), has a valid tax identification number (TIN), and generates taxable income but does not file their annual tax return, they are considered to be a non-filer.

A nil tax declaration is a form that the taxpayer fills and submits stating that they have not made any sales or purchases during the tax year. The general situation of taxpayers who submit nil (blank) tax declarations and do not declare taxes is analyzed by major tax types and tax office as follows.

According to Federal Income Tax Proclamation No. 979/2016 Article 83/4/A, federal taxpayers who are registered as taxpayers must report and pay their taxes in the correct amount and calculation within four months of the end of the fiscal year. Federal taxpayers who are incorporated by law are obliged to report and pay taxes within four months of the end of their company's accounting year by fulfilling the conditions set by the Income Tax Law.

An average of 87% of tax notices were filed during the last five tax years from 2018 to 2022, and 13% of taxpayers did not report their taxes to the tax office; an average of 31.6% of the taxpayers who declared a zero (nil) tax declaration (not buying or selling), 24.6% declared a loss, and 43.8% of the taxpayers declared their tax with payment. This indicates that only 7026 of the total 16116 business taxpayers who have submitted their tax declaration to the tax office are submitting revenues to the government. On the other hand, out of 18,643 taxpayers registered by the tax office as business taxpayers, an average of 37.7 percent declare their taxes with payment, while the rest are those who do not submit tax declarations (non-filers), submit zero (nil) tax declarations, and submit loss records.

In the last five fiscal years, the lowest profit tax compliance was recorded in the 2021 fiscal year, which is 81 percent, from those who declare their tax notice, on average 34.6% were declared with payment, and the other ratios are loss, and nil tax notice (see Table 3).

The tax office made a significant effort to mobilize taxes in 2020, and in the same year, it performed exceptionally well (95 percent) in self-assessment tax reporting them to the tax office. 18.7% and 15.4% of taxpayers, respectively, did not submit their business taxes to the revenue collection office in 2021 and 2022.

Table 8 Corporate tax compliance

Year	Tax Notice (Expected)	Filers		Non-filers		Nil-filers		Loss-filers		Filers with payment	
		No	%	No	%	No	%	No	%	No	%
2018	11678	10281	88.0%	1397	12.0%	4514	43.9%	1419	13.8%	4348	42.3%
2019	13765	11912	86.5%	1853	13.5%	3260	27.4%	3383	28.4%	5269	44.2%
2020	17685	16812	95.1%	873	4.9%	3359	20.0%	4402	26.2%	9051	53.8%
2021	23517	19120	81.3%	4397	18.7%	6793	35.5%	5709	29.9%	6618	34.6%
2022	26569	22456	84.5%	4086	15.4%	7013	31.2%	5601	24.9%	9842	43.8%
Average	18643	16116	87.1%	2521	12.9%	4988	31.6%	4103	24.6%	7026	43.8%

Source: Tax Offices and own calculations

In terms of non-reporting of taxes, in the 2019 tax year, 13.5 percent of taxpayers in Ethiopia did not submit a tax declaration, which shows that there is better compliance with compared to the tax declaration (20%) that was not submitted in the same year in Zimbabwe.

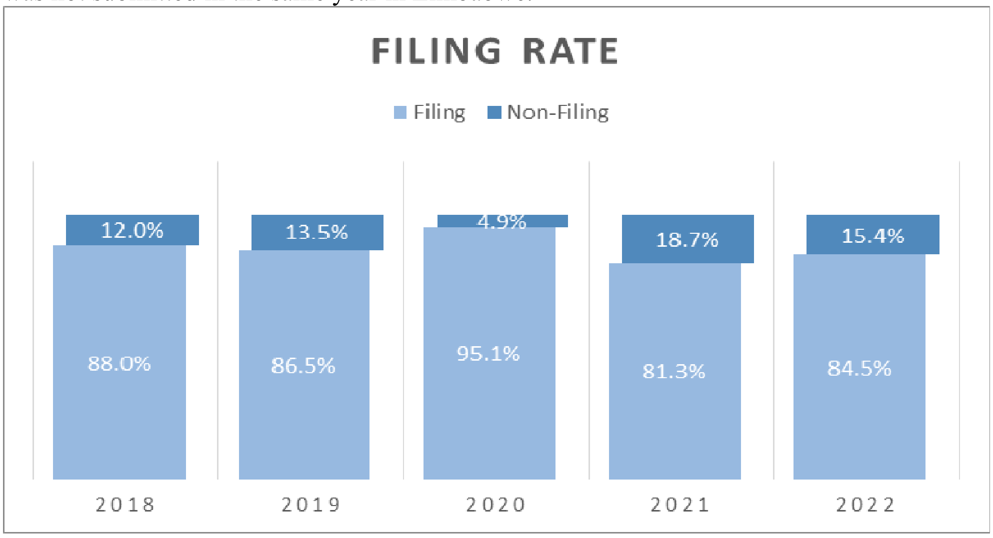

Figure 1 Filling rate
Source: Author

In terms of timely reporting of business profit tax, low-income countries have 83% tax compliance, according to a 2018 report from the International Monetary Fund. Ethiopia is one of the countries with low incomes, and for the tax year 2021, 81.3% of timely tax notifications were submitted. In addition, an average of 87% of tax notices were submitted on time over the five years from 2018 to 2022, indicating improved tax law compliance in the nation.

In the 2018 tax year, 88 percent of 11,678 business taxpayers reported their taxes correctly, and in the 2020 fiscal year, 95 percent of business taxpayers reported their taxes on time. In the fiscal year 2021, approximately 19 percent of business registrants did not report their taxes to the tax office. This resulted in a decrease in the number of taxpayers who reported their actual taxes to the tax office (See: Figure 1).

In the years covered by the study, the highest zero tax declaration in Ethiopia was in 2018, and 44 percent of the total tax declarations submitted a zero declaration; Among business taxpayers who filed a tax return in 2021, 35.5 percent filed a zero tax return, 30 percent reported a loss, and 34.6 percent filed their tax return with a payment.

In the years covered by this study, 53.8 percent of business taxpayers reported their taxes to the government in the 2020 tax year, which also saw the filing of 26% of loss declaration, and 20% of zero tax notices.

In terms of zero reporting, Ethiopia's tax compliance rate in 2019 was 27.4%, which was higher than zero reporting rates in Swatini and Rwandan, from 2013 to 2017, 29 percent of the average business profit registrants reported a blank tax return in Swatini, and 53 percent of Rwandan taxpayers file nil tax.

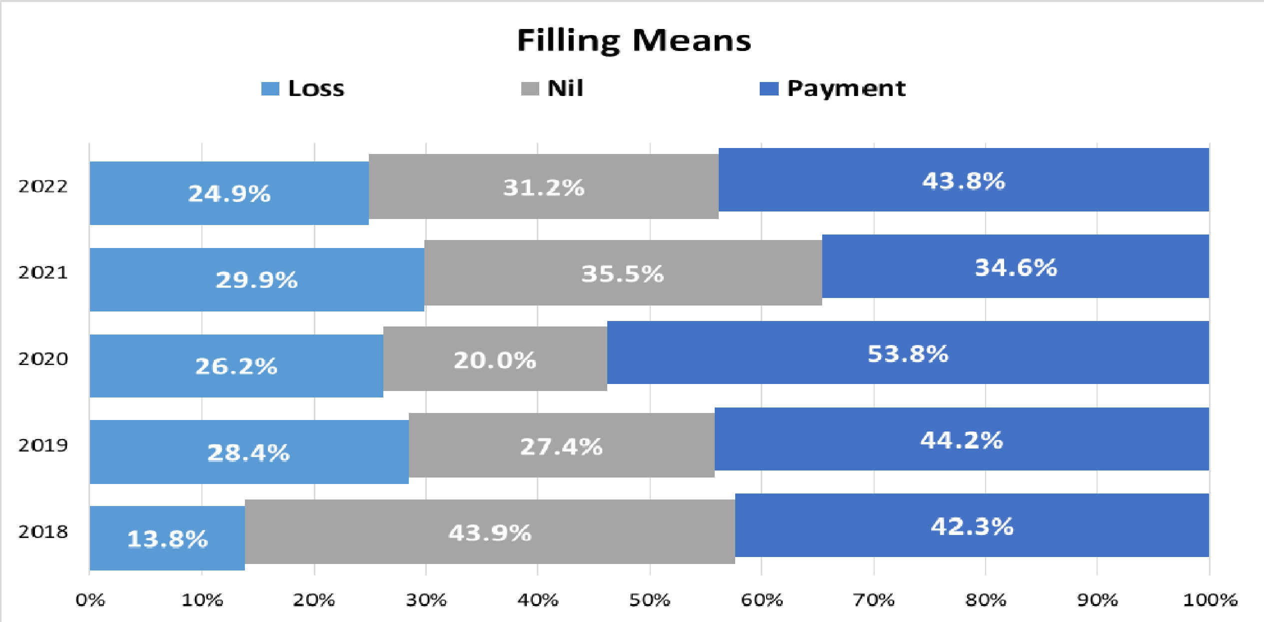

Figure 2 way of tax notice
Source: Author

Based on the oral questionnaires that were collected, there is a situation of submitting nil tax notices in all business sectors, it is understood from the collected information that it is mostly noticed in construction, consulting and import and export businesses. And it was clear that the security situation, a rise in fraudulent tax invoices, a lack of foreign currency, and inadequate monitoring and control all contributed to the number of loss filling and nil tax declaration. Import/export business is related to foreign currency and some business sectors are related to bidding like construction and mentoring business. Because of this, there is a lack of transaction, so most tax declarations are expected to fill zero (nil).

5. Summary and recommendations

One of the most important responsibilities of governments is to efficiently collect the revenue generated by the economy by establishing a cutting-edge tax administration system and providing taxpayers with prompt and effective services. Despite the fact that the amount of money collected from federal taxpayers has increased over time, there are significant discrepancies in how the taxpayers report and pay their taxes.

In the five years from 2018 to 2022, the average rate of tax compliance for reporting business profit tax was 86%. However, in terms of payment, 43.8% reported the required tax on time with payment, 31.6% reported nil, and 13% did not report the tax.

Being subject to the tax laws (tax compliance) entails filing your returns within the stipulated timeframe and paying taxes in accordance with the correct tax calculation. However, this study attempted to demonstrate that less than 50% of taxpayers declare their taxes in accordance with the law's and correctly. As a result, the following solutions, which are said to assist in effectively collecting the income generated by the economy, are presented by increasing the tax compliance.

- The tax office had better to ensure that taxpayers have a thorough understanding of tax laws, regulations, guidelines, and procedures before starting a business;
- Legal amendments should be made by periodically reviewing the tax law loopholes in order to reduce

tax payers' efforts to avoid paying taxes by using tax loopholes; the proliferation of forged tax invoices is the primary impediment to tax compliance; therefore, the intelligence division of the institution needs to be staffed with qualified personnel in order to lessen this problem.

- The tax office must have identify taxpayers who repeatedly declare zero, claim loss, and do not declare their tax in the business sector to provide appropriate tax education before made sever penalty;
- It is necessary to establish a procedure that permits taxpayers who do not declare taxes and repeatedly submit blank tax notices to be audited and removed as taxpayers when they are not at work; Provide information regarding taxpayers who repeatedly declare zero and do not declare; If you can clearly hold it in the field they are working in, you can use it for monitoring and control.

References

[1]. Alm, J., & Martinez-Vazquez, J. . (2007). Tax morale and tax evasion in Latin America. . International Studies Program Working Paper, 55-56.
[2]. Alstadsæter, A., et.al. (2019). Tax evasion and inequality. . American Economic Review, 109(6), 2073-2103.
[3]. Garcia, J. L. (2014). The influence of corporate social responsibility on lobbying effectiveness: Evidence from effective tax rates. Virginia Polytechnic Institute and State University.
[4]. HPR-Ethiopia. (2016). Fderal income tax proclamation no_ 979. Addis Ababa: Birhanena selam.
[5]. IMF. (2019). Determining countries' tax effort. Washington, DC: International Monetary Fund.
[6]. IMF. (2023). Government Finance Statistics Yearbook and data files, and World Bank and OECD GDP estimates. https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS?locations=ZG-ET. Retrieved from https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS?locations=ZG-ET
[7]. Kirchler, E. (2007). The economic psychology of tax behaviour. . Cambridge: Cambridge University Press.
[8]. Loo, B. P., & Chow, S. Y. . (2006). China's 1994 tax-sharing reforms: one system, differential impact. Asian survey, 46(2), , 215-237.
[9]. Mascagni, G., & Mengistu, A. (2016). The corporate tax burden in Ethiopia: Evidence from anonymised tax returns. ICTD Working Paper 48, 1-34.
[10]. Mascagni, G., et.al. (2022). Active ghosts: Nil-filing in Rwanda. World Development, 152, 105806.
[11]. OECD. (1990). Taxpayers' Rights and Obligations. https://www.oecd.org/tax/administration/Taxpayers'_Rights_and_Obligations-Practice_Note.pdf.
[12]. OECD. (2004). Compliance Risk Management: Managing and Improving Tax Compliance. CENTRE FOR TAX POLICY AND ADMINISTRATION.
[13]. OECD. (2020). oecd.org:. Retrieved February 2023, from https://www.oecd.org/: https://www.oecd.org/unitedstates/publicationsdocuments/reports/
[14]. OECD. (2021). Retrieved February 2023, from https://www.oecd-ilibrary.org/taxation/revenue-statistics-2022_8a691b03-en
[15]. Parameswaran, R. (2005). Public finance and taxation. Addis Ababa, Ethiopia: : Addis Ababa University, Departments of Accounting and finance.
[16]. Santoro, S. and Mdluli, W. . (2019). Nil-Filing in Eswatini: Should the Revenue Administration be Concerned? ATAP Working Paper 6, Brighton, IDS, 18-19.
[17]. Shiferaw, N., & Tesfaye, B. . (2020). Determinants of voluntary tax compliance (The case category A and B taxpayers in Dire Dawa Administration). International Journal of Scientific and Research Publications, 10(6), 982-996.
[18]. Smith, A. (1937). The wealth of nations [1776] (Vol. 11937). na. bxscience.edu.
[19]. Song, Y. D., & Yarbrough, T. E. . (1978). Tax ethics and taxpayer attitudes: A survey. Public administration review, 442-452.