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**TAX NON-COMPLIANCE AMONG SMALL CORPORATE  
TAXPAYERS IN NIGERIA: THE INFLUENCE OF TAX  
TRIBUNAL AND TAX COMPLIANCE COSTS**



**DOCTOR OF PHILOSOPHY  
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**TAX NON-COMPLIANCE AMONG SMALL CORPORATE TAXPAYERS IN  
NIGERIA: THE INFLUENCE OF TAX TRIBUNAL AND TAX COMPLIANCE  
COSTS**



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**Thesis Submitted to  
Tunku Puteri Intan Safinaz School of Accountancy,  
Universiti Utara Malaysia,  
in Fulfilment of the Requirement for the Degree of Doctor of Philosophy**



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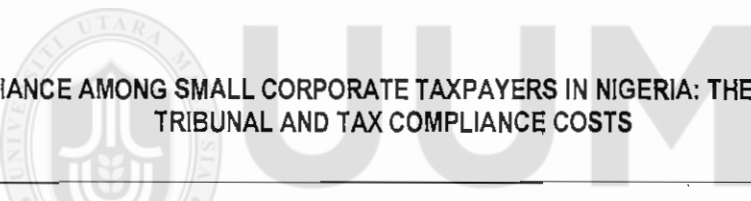
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## ABSTRACT

This study investigates the determinants of small corporate taxpayers' tax non-compliance in Nigeria. This study develops a model of small corporate taxpayers' non-compliance, which is underpinned by the theories of deterrence and social exchange. The model contains both economic (audit, complexity, penalty and tax compliance costs) and non-economic (bribery, fairness perception, public goods supply, perception of the tax tribunal and tax rate perception) determinants of tax non-compliance. This study extends the current literature by investigating the direct effect of perception of the tax tribunal and incorporating the mediating effect of tax compliance costs. The study administered questionnaires to a sample of 450 small corporate taxpayers operating in Kano state of Nigeria. PLS-SEM was used to test the hypotheses. This study found that audit, complexity, fairness perception, perception of the tax tribunal, tax compliance costs and tax rate perception have significant direct effects on tax non-compliance. Tax compliance costs are found to mediate the influence of audit, complexity, perception of the tax tribunal and tax rate perception on tax non-compliance. The findings of this study provide important insights to the tax authority, policy-makers and future researchers in understanding the tax non-compliance of small corporate taxpayers. To curtail tax non-compliance in Nigeria, the tax authority should widen its audit net and make the information about detecting tax evaders public to serve as a warning to potential evaders. The tax system should be fully automated to reduce the complexity and high compliance costs borne by the taxpayers. The tax authority should make the procedures of the tax tribunal available to the public through the mass media to increase positive perceptions about the tribunal and reduce non-compliance accordingly. The current tax rate structure should be made fairer by giving a lower rate to small corporate taxpayers to eliminate the perception of unfair tax burden.

**Keywords:** corporate taxpayers, perception of tax tribunal, tax non-compliance, tax compliance costs, Nigeria

## ABSTRAK

Kajian ini menyelidik faktor penentu gelagat ketidakpatuhan cukai dalam kalangan pembayar cukai korporat kecil di Nigeria. Berdasarkan ulasan literatur, kajian ini membangunkan model gelagat ketidakpatuhan pembayar cukai korporat kecil yang didokong oleh teori pencegahan dan teori pertukaran sosial. Model ini terdiri daripada faktor ekonomi (audit, kompleksiti, penalti dan kos pematuhan cukai) dan faktor bukan ekonomi (kompleksiti, perkhidmatan awam, persepsi kadar cukai, persepsi keadilan, rasuah, dan persepsi peranan tribunal cukai). Kajian ini memperluaskan lagi literatur semasa dengan menyiasat kesan langsung peranan tribunal cukai dan kesan gabungan pengantara kos pematuhan cukai. Borang soal selidik telah diedarkan kepada 450 orang pembayar cukai korporat kecil yang beroperasi di Kano, Nigeria. Pendekatan PLS-SEM digunakan untuk menganalisa hipotesis kajian. Hasilnya, kajian ini mendapati bahawa audit, kompleksiti, persepsi keadilan, persepsi peranan tribunal cukai, kos pematuhan cukai dan persepsi kadar cukai mempunyai kesan langsung yang ketara ke atas gelagat ketidakpatuhan cukai. Sementara itu, kos pematuhan didapati menjadi pengantara bagi audit persepsi peranan tribunal cukai dan persepsi kadar cukai ke atas gelagat ketidakpatuhan cukai. Hasil kajian ini memberikan maklumat penting kepada pihak berkuasa cukai, pembuat dasar dan bagi kajian masa depan dalam memahami tingkah laku ketidakpatuhan pembayar cukai korporat. Dalam usaha untuk mengekang ketidakpatuhan cukai di Nigeria, pihak berkuasa cukai perlu meluaskan skop audit dan menyebarkan maklumat mengenai pengelak cukai yang telah dikesan, sebagai amaran kepada pengelak cukai yang berpotensi. Sistem cukai perlu diautomasikan sepenuhnya untuk mengurangkan kompleksiti dan kos pematuhan yang tinggi yang ditanggung oleh pembayar cukai. Di samping itu, sistem cukai hendaklah dibuat secara lebih mudah supaya proses pematuhan dapat ditingkatkan dan persepsi ketidakadilan dalam kalangan syarikat kecil dapat dihapuskan. Pihak berkuasa cukai perlu menyebarkan prosedur cukai tribunal awam melalui media massa untuk meningkatkan persepsi positif mengenai tribunal dan mengurangkan gelagat ketidakpatuhan.

**Kata kunci:** pembayar cukai korporat, tribunal cukai, gelagat ketidakpatuhan cukai dan kos pematuhan cukai, Nigeria



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<sup>1</sup> Quran (96:4)

## TABLE OF CONTENTS

<b>TITLE PAGE</b>	<b>i</b>
<b>CERTIFICATION OF THESIS WORK</b>	<b>ii</b>
<b>PERMISSION TO USE</b>	<b>iv</b>
<b>ABSTRACT</b>	<b>v</b>
<b>ABSTRAK</b>	<b>vi</b>
<b>ACKNOWLEDGEMENT</b>	<b>vii</b>
<b>TABLE OF CONTENTS</b>	<b>viii</b>
<b>LIST OF TABLES</b>	<b>xii</b>
<b>LIST OF FIGURES</b>	<b>xiv</b>
<b>LIST OF APPENDICES</b>	<b>xv</b>
<b>CHAPTER ONE INTRODUCTION</b>	
1.1 Background of the Study	1
1.2 Problem Statement	6
1.3 Research Questions	11
1.4 Research Objectives	12
1.5 Significance of the Study	13
1.6 Scope of the Study	14
1.7 Organization of the Thesis	16
<b>CHAPTER TWO OVERVIEW OF NIGERIAN COMPANY INCOME TAX</b>	
2.1 Introduction	17
2.2 History of Nigerian Company Income Tax	17
2.3 Nigerian Tax Structure	19
2.4 Corporate Income Tax in Nigeria	20
2.4.1 Selected Provisions on Corporate Income Tax	21
2.4.2 Self-assessment System in Nigeria	22
2.4.3 Establishment of Tax Tribunal	23
2.5 The Incentives	24
2.6 Performance of Nigerian Tax System	24
2.7 Summary of the Chapter	27
<b>CHAPTER THREE LITERATURE REVIEW</b>	
3.1 Introduction	28
3.2 Theories of Tax Non-compliance	28
3.2.1 Deterrence Theory	29
3.2.2 Social Exchange Theory	34
3.3 Tax Non-compliance Concepts and Measurement	37
3.3.1 Definition and Forms of Tax Non-compliance	38
3.3.2 Underreporting Income	40
3.3.3 Overstating Expenses	40
3.3.4 Non-filing	41
3.4 Measuring Tax Non-Compliance	42
3.4.1 Secondary Data	43
3.4.2 Experiments	44
3.4.3 Self-Report	46

3.5	Determinants of Tax Non-compliance	47
3.5.1	Audit and Tax Non-compliance	48
3.5.2	Bribery and Tax Non-compliance	55
3.5.3	Complexity and Tax Non-compliance	61
3.5.4	Fairness Perception and Tax Non-compliance	67
3.5.5	Penalty and Tax Non-compliance	74
3.5.6	Public Goods Supply and Tax Non-compliance	77
3.5.7	Perception of Tax Tribunal and Tax Non-compliance	80
3.5.8	Tax Compliance Costs and Tax Non-compliance	83
3.5.9	Tax Rate Perception and Tax Non-compliance	87
3.5.10	The Mediating Role of Tax Compliance Costs	91
3.6	Summary of the Chapter	96

## **CHAPTER FOUR RESEARCH METHODOLOGY**

4.1	Introduction	97
4.2	Conceptual Framework	97
4.3	Hypotheses Development	100
4.3.1	Audit and Tax Non-compliance	100
4.3.2	Bribery and Corporate Tax Non-compliance	101
4.3.3	Complexity and Tax Non-compliance	102
4.3.4	Fairness Perception and Tax Non-compliance	102
4.3.5	Penalty and Tax Non-compliance	103
4.3.6	Public Goods Supply and Tax Non-compliance	103
4.3.7	Perception of Tax Tribunal and Tax Non-compliance	104
4.3.8	Tax Compliance Costs and Tax Non-compliance	106
4.3.9	Tax Rate Perception and Tax Non-compliance	107
4.3.10	Tax Compliance Costs as a Mediator	107
4.4	Research Design	110
4.4.1	Population of the Study	112
4.4.2	Sample of the Study	113
4.4.3	Sampling Technique	115
4.5	Operational Definition and Measurement of Variables	116
4.5.1	Tax Non-compliance	117
4.5.2	Audit	118
4.5.3	Bribery	119
4.5.4	Complexity	120
4.5.5	Fairness Perception	121
4.5.6	Penalty	122
4.5.7	Public Goods Supply	123
4.5.8	Role of the Tax Tribunal	124
4.5.9	Tax Compliance Cost	125
4.5.10	Tax Rate Perception	127
4.5.11	Demographic Variables	128
4.6	Questionnaire Design and Validity Test	129
4.7	Respondents	130
4.8	Pilot Study and Reliability Test	131
4.9	Data Collection Procedure	132
4.10	Response Rate	133
4.11	Preliminary Data Analyses	134
4.11.1	Missing Values	135
4.11.2	Outliers	135

4.11.3	Normality	136
4.11.4	Multicollinearity Test	137
4.11.5	Non-response Bias Test	137
4.11.6	Common Method Variance Test	138
4.12	Main Analysis	138
4.12.1	The Measurement Model	139
4.12.2	The Structural Model	141
4.13	Summary of the Chapter	144

## **CHAPTER FIVE ANALYSIS AND FINDINGS**

5.1	Introduction	145
5.2	Missing Value Analysis	145
5.3	Outliers Analysis	146
5.4	Normality Test	146
5.5	Multicollinearity Test	147
5.6	Non-response Bias Test	149
5.7	Common Method Variance Test	150
5.8	Demographic Statistics of the Respondents	151
5.9	Descriptive Analysis of the Variables of the Study	154
5.10	Assessment of the Measurement Model	156
5.10.1	Individual Item Reliability	157
5.10.2	Internal Consistency Reliability	158
5.10.3	Convergent Validity	159
5.10.4	Discriminant Validity	160
5.11	Assessment of the Structural Model	161
5.11.1	Direct Relationships Hypotheses Testing	161
5.11.2	Mediation Relationship Hypotheses Test	165
5.11.3	Coefficient of Determination ( $R^2$ )	167
5.11.4	Assessment of Effect Size of the Models of this Study ( $f^2$ )	168
5.11.5	Predictive Relevance ( $Q^2$ )	170
5.12	Summary of the Chapter	170

## **CHAPTER SIX DISCUSSION, IMPLICATIONS AND CONCLUSION**

6.1	Introduction	172
6.2	Discussion of the Direct Relationships	172
6.2.1	Audit and Tax Non-compliance	173
6.2.2	Bribery and Tax Non-compliance	175
6.2.3	Complexity and Tax Non-compliance	176
6.2.4	Fairness Perception and Tax Non-compliance	178
6.2.5	Penalty and Tax Non-compliance	179
6.2.6	Public Goods Supply and Tax Non-compliance	181
6.2.7	Perception of Tax Tribunal and Tax Non-compliance	182
6.2.8	Tax Compliance Costs and Tax Non-compliance	184
6.2.9	Tax Rate Perception and Tax Non-compliance	186
6.3	Mediating Role of Tax Compliance Costs	187
6.3.1	Compliance Costs as Mediator between Audit and Non-Compliance	188
6.3.2	Compliance Costs as Mediator between Complexity and Non-Compliance	190
6.3.3	Compliance Cost as Mediator between Perception of tax tribunal and Non-compliance	191

6.3.4	Compliance Costs as Mediator between Tax Rate Perception and Non-compliance	192
6.4	Policy Contribution	192
6.5	Theoretical Implication	200
6.6	Methodological Implication	203
6.7	Limitations and Suggestion for Future Studies	204
6.8	Conclusion	206
<b>REFERENCES</b>		<b>208</b>



## LIST OF TABLES

Table 1.1	Tax Performance Comparison Based on Tax to GDP Ratios	1
Table 1.2	Oil Prices and Nigerian Oil Export Capacity	3
Table 4.1	Summary of Research Objectives and Hypotheses	110
Table 4.2	Federal Inland Revenue Service Corporate Taxpayer Classification	113
Table 4.3	Measures of Tax Non-compliance	118
Table 4.4	Measures of Audit	119
Table 4.5	Measures of Bribery	120
Table 4.6	Measures of Complexity	121
Table 4.7	Measures of Fairness Perception	122
Table 4.8	Measures of Penalty	123
Table 4.9	Measures of Public Goods Supply	124
Table 4.10	Measures of Perception of tax tribunal	125
Table 4.11	Measures of Tax Compliance Costs	126
Table 4.12	Measures of Tax Rate Perception	127
Table 4.13	Summaries of Variables, Number of Items and Their Sources	128
Table 4.14	Items Reliability Test Result (Cronbach's Alpha)	132
Table 4.15	Response Rate of the Questionnaires	134
Table 5.1	Correlations among the Independent Variables	148
Table 5.2	Collinearity Diagnostic Test	148
Table 5.3	Group Descriptive Statistics for Early and Late Respondents	150
Table 5.4	Trading Period of Respondent	151
Table 5.5	Primary Business Activity	152
Table 5.6	Type of Accounting system	152
Table 5.7	Business Size	153
Table 5.8	Position of Responding Officer	154
Table 5.9	Descriptive Statistics of the Variables of The Study	154
Table 5.10	Outer Loadings	158
Table 5.11	Composite Reliability Values	159
Table 5.12	Average Variance Extracted Values	159
Table 5.13	Latent Variable Correlations and Square Roots of AVE	160
Table 5.14	Results of Hypotheses Testing (Direct Relationships)	164
Table 5.15	Results of Mediation Hypotheses Tests	167
Table 5.16	Coefficient of Determination ( $R^2$ )	168
Table 5.17	Effect Size of Individual Exogenous Variable of the Direct Model	169

Table 5.18	Effect Size of Individual Exogenous Variables of Mediating Model	170
Table 5.19	Predictive Relevance	170



## LIST OF FIGURES

Figure 2.1	Oil and Non-Oil Annual Tax Revenue Collection in Billion Naira	25
Figure 2.2	CIT, VAT and Other Non-Oil Taxes	26
Figure 2.3	Proportion of Tax Contribution by Categories of Companies	27
Figure 4.1	Conceptual Framework	99
Figure 5.1	Histogram and Normal Probability Plot	147
Figure 5.2	Structural Model (Direct Relationship)	163
Figure 5.3	Structural Model (Mediation)	166





## LIST OF APPENDICES

Appendix A	Questionnaire	208
Appendix B	Measures with Deleted Items	208
Appendix C	SPSS Outputs	208
Appendix D	PLS Outputs	208



## LIST OF ABBREVIATIONS

BEEPS	Business Environment and Enterprise Performance Survey
CAC	Corporate Affairs Commission
CAMA	Company and Allied Matters Act
CBN	Central Bank of Nigeria
CITA	Companies Income Tax Act
FBIR	Federal Board of Inland Revenue
FIRS	Federal Inland Revenue Service
GDP	Gross Domestic Product
ICRG	International Country Risk Guide
ITMA	Income Tax Management Act
JSRC	Joint State Revenue Committee
JTB	Joint Tax Board
LGRC	Local Government Revenue Committee
NBS	National Bureau of Statistics
NEEDS	National Economic Empowering Development Strategies
NRP	National Research Program
OPEC	Organization of Petroleum Exporting Countries
PLS-SEM	Partial Least Squares Structural Equation Modelling
PITA	Personal Income Tax Act
PPT	Petroleum Profit Tax
RTT	Role of Tax Tribunal
SAS	Self-Assessment System
SBIR	State Board of Internal Revenue
SMEDAN	Small and Medium Enterprises Development Agency
SPSS	Statistical Package for the Social Sciences
TAT	Tax Appeal Tribunal
TCMP	Taxpayer Compliance Measurement Program
UK	United Kingdom
US	United States of America
VAT	Value Added Tax
WES	World Enterprise Survey

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background of the Study

Ensuring a stable flow of revenue is necessary for the proper functioning of every government, be it one in a developed or a developing nation. Taxation is one of the primary sources of income for governments and has been among the oldest and most sustainable sources of revenue for financing development plans. In this respect, Ndiaye and Korsu (2014) recommended a minimum tax revenue to Gross Domestic Products (GDP) ratio of 20% for West African States (ECOWAS) like Nigeria. The Tax to GDP ratio is tax collected compared to the GDP and thus, an indicator of tax performance (EPS PEAKS, 2013).

Table 1.1 shows the tax performance of Nigeria using tax to GDP ratios for Nigeria compared to some other relevant countries. In the case of Nigeria, the ratio is very low and has declined from 5.11% in 2009, to 2.27% in 2010, to 1.80% in 2011, to 1.56% in 2012 and 1.48 in 2013. Atuanya and Augie (2014) emphasized that the ratio compared to those of some African countries of similar economic size as Nigeria, is one of the lowest. In fact, the tax revenue to GDP ratio of Nigeria is far below the recommended 20% for ECOWAS member countries.

Table 1.1  
*Tax Performance Comparison Based on Tax to GDP Ratios*

Country	2009	2010	2011	2012	2013	Average (2009-2013)
Australia	25.39	25.39	25.55	26.05	26.53	25.78
Kenya	15.55	15.73	15.95	15.88	15.48	15.72
Nigeria	5.11	2.27	1.80	1.56	1.48	2.44
South Africa	24.40	25.04	25.18	25.59	26.05	25.25
UK	24.34	25.45	26.07	25.35	25.31	25.30

Source: Extracted from World Bank Indicators, 2017

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**Appendix A:**  
**Questionnaire**

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Dear Valued Respondent,

**A SURVEY OF CORPORATE TAXPAYERS PERCEPTIONS AND TAX COMPLIANCE COSTS**

This is a survey of a doctoral research on company income tax and estimation of compliance costs.

The researcher appreciates your kind assistance by taking your valuable time to complete the survey questionnaire, which is in English language. The researcher does recognize that your time is precious, and many demands are made upon it by your daily workload. Your participation in this survey would provide valuable input for the success of this research.

All completed questionnaires will be the property of the researcher, which is considered as privilege and will be treated with strict confidentiality. Thus, the completed questionnaires will only be used for academic purpose.

Should you have any queries or if you are interested in the outcomes of this research kindly contact the researcher.

Yours sincerely,  
Musa Sulaiman Umar  
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School of Accounting  
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## INSTRUCTIONS

Kindly tick an appropriate option based on the level of your agreement or disagreement with the provided statements based on the following scale:

**[1] = Strongly disagree**

**[2] = Disagree**

**[3] = Neutral**

**[4] = Agree**

**[5] = Strongly agree**

Where options are not based on the above scale, please provide the required information as accurate as possible.

### PART A: PERCEPTIONS AND OPINIONS

#### **Audit**

The following statements are about the possibility of the audit to take place and to detect any discrepancy. Please indicate your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. The chances of being audited are high that it is not advisable trying to cut down a little on corporate income taxes for various reasons.	1	2	3	4	5
2. There are chances that any discrepancy in the tax return will be detected.	1	2	3	4	5
3. It is likely that an annual tax return with a discrepancy will be audited.	1	2	3	4	5
4. If a company is chosen for audit, it is likely that the audit will identify any discrepancy.	1	2	3	4	5

#### **Bribery**

The following statements are about giving bribe to government officials to get things done. Please indicate your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. It is common for small company to pay some irregular additional payments to get things done.	1	2	3	4	5
2. A small company need to make extra unofficial payments to public officials to get connected to public services.	1	2	3	4	5



3. A small company need to make extra unofficial payments to public officials to deal with taxes and tax collection.	1	2	3	4	5
4. A small company need to make extra unofficial payments to public officials when dealing with customs/imports.	1	2	3	4	5

### Complexity

The following statements are about difficulties in filling the tax return and understanding the tax laws. Please indicate your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. I consider corporate income tax return preparation simple.	1	2	3	4	5
2. Complexity in the income tax law is necessary so that companies are treated fairly.	1	2	3	4	5
3. Corporate income tax is not so complicated that you need the services of tax professionals to take advantage of most legal ways to save much taxes.	1	2	3	4	5

### Fairness Perception

The following statements are about how fair is the tax law in relation to the current tax system that shifts more responsibilities to the taxpayers. Please show your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. The officers of every company have a moral obligation to report all their company's income and pay the correct amount of corporate income tax.	1	2	3	4	5
2. Under the current income tax system corporate tax laws are fair.	1	2	3	4	5
3. Change to SAS did not make corporate income tax more on small companies.	1	2	3	4	5

### Income Tax Non-Compliance

The following statements are about reporting incomes and expenses of a company. Please indicate your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. It is not okay to under-report certain income since it does not really hurt anyone.	1	2	3	4	5
2. It is not okay to hide some earnings from interest or investment that the tax authority may not be able to find out about.	1	2	3	4	5
3. It does not make sense to take a chance and take a deduction when a company is not sure whether or not deserving the deduction.	1	2	3	4	5
4. It is not normal to stretch some deductions to include some expenses that are not really such deductions.	1	2	3	4	5

### Penalty

The following statements are about the certainty and severity of tax sanction and its impact on the taxpayers. Please indicate your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. If an illegal discrepancy is detected in a company's return; taking the company to court and paying the tax owe with interest and substantial fine will cause problem to the company.	1	2	3	4	5
2. If an illegal discrepancy is detected in a company's return; taking the company to the court, paying the tax owe with interest will cause problem to the company.	1	2	3	4	5
3. If an illegal discrepancy is detected in a company's return; paying the tax owe with interest and substantial fine will cause problem to the company.	1	2	3	4	5
4. If an illegal discrepancy is detected in a company's tax return; paying the tax owe with interest will cause problem to the company.	1	2	3	4	5

### Public Goods Supply

The following statements are about provision of public goods by the government. Please indicate your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. Public service in Nigeria is not vulnerable to political interference.	1	2	3	4	5
2. The way the government is handling the health service is satisfactory.	1	2	3	4	5
3. The way the government is handling the education system is satisfactory.	1	2	3	4	5
4. The general quality of infrastructure in Nigerian is satisfactory.	1	2	3	4	5

### Perception of Tax Tribunal

The following statements are about the procedures of tax appeal tribunal in judging tax disputes. Please indicate your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. Corporate taxpayers can express their views and feelings during the tribunal procedures.	1	2	3	4	5
2. The tribunal procedures are free of bias.	1	2	3	4	5
3. The tribunal procedures are based on accurate information.	1	2	3	4	5
4. The tribunal procedures upheld ethical and moral standards.	1	2	3	4	5

### Tax Rate Fairness

The following statements are about the justice of the tax rate in relation to company size and profit performance. Please indicate your level of agreement with the statements by ticking one option under each statement.

Statement	Strongly disagree			Strongly agree	
	[1]	[2]	[3]	[4]	[5]
1. A fair tax rate should be the same for every company regardless of size (small, medium or large).	1	2	3	4	5
2. It is fair that high-profit companies should pay a higher rate of tax than small and medium companies.	1	2	3	4	5
3. It is fair that high-profit companies should pay a higher rate of tax than low-profit companies.	1	2	3	4	5



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**PART B: ESTIMATION OF TAX COMPLIANCE COSTS**

**Section 1: Internal Tax Compliance Cost**

10. Please estimate the **time spent** and **wage proportion** (per month) by the staff working on income tax activities (excluding usual bookkeeping and overhead cost) in your company for 2014. Please write '0' if you do not incur these costs.

	<b>Total hours/month</b>	<b>Wage ₹/month</b>	<b>proportion</b>
Manager/ Accountant	[       ]	[       ]	[       ]
Account Clerk	[       ]	[       ]	[       ]
Admin Staff	[       ]	[       ]	[       ]
Other Staff	[       ]	[       ]	[       ]

11. Did your company incur any other additional non-staff costs for income tax compliance in 2014? Please provide or estimate the amount spent. (Please write '0' if you do not incur these costs in your company).

	<b>Naira/month ₹</b>
Stationery	[       ]
Postage	[       ]
Transportation	[       ]
Computer & Software	[       ]
Others, please specify: .....	[       ]

**Section 2. External cost**

12. If your company employed external tax professionals to handle Company Income Tax in 2014, please provide or estimate the cost paid to an external tax professional for Company Income Tax in 2014. [Please write '0' if you did not incur these costs (in 2014) in your company]:

	<b>Naira/year ₹</b>
Accountant	[       ]
Lawyer	[       ]
Others,                      please                      specify	[       ]
.....	

13. If your company claims costs from the government for the time and money spent (for internal or external tax compliance cost) by the company in dealing with Company Income Tax in 2014, how much do you think is a fair compensation? (Please write '0' if you did not incur these costs in your company):

	<b>Amount ₹</b>
Internal cost	[       ]
External cost	[       ]

14. Compared with other business in your industry, the estimated level of Company Income Tax compliance costs is.

Very High	High	Normal	Low	Very low
[     ]	[     ]	[     ]	[     ]	[     ]







**Appendix B:**  
**Measures with Deleted Items**

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Original Measures of Bribery from Martin et al (2001)

1. It is common for firms in my line of business to have to pay some irregular “additional payments” to get things done.
2. Do firms like yours typically need to make extra, unofficial payments to public officials to get connected to public services
3. Do firms like yours typically need to make extra, unofficial payments to public officials. to get licenses and permits
4. Do firms like yours typically need to make extra, unofficial payments to public officials. to deal with taxes and tax collection
5. Do firms like yours typically need to make extra, unofficial payments to public officials. to gain government contracts
6. Do firms like yours typically need to make extra, unofficial payments to public officials when dealing with customs/imports

Note: items deleted are shaded

Original Measures of Complexity from Christensen, Wehrich and Gerbing (1994) And Abdul Jabbar (2009)

1. Personally I consider corporate Income Tax return preparations difficult.
2. Corporate Income Tax law is relatively simple.
3. Complexity in the Income Tax law is necessary so that companies are treated fairly.
4. Corporate Income Tax is so complicated that only people who can afford to pay tax professionals can take advantage of most legal ways to save much taxes.

Note: items deleted are shaded

Original Measures of Fairness from Abdul Jabbar (2009) and Robert (1994)

1. I believe that each company’s officers have a moral obligation to report all of their company’s income and pay the correct amount of Corporate Income Tax.
2. Do you believe that the move to self-assessment system made the corporate tax laws more or less fair?
3. Overall, has the move to self-assessment system made the distribution of the Corporate Income Tax burden among small, medium and large companies more or less fair?
4. Do you believe that as result of changes in the Corporate Income Tax during the past five years SME companies are paying more or less taxes?
5. Do you believe that as result of changes in the Corporate Income Tax during the past five years large companies are paying more or less taxes?

Note: items deleted are shaded

Original Measures of Perception of Tax Tribunal from Colquitt (2001)

1. Have you been able to express your views and feelings during those procedures?
2. Have you had influence over the (outcome) arrived at by those procedures?
3. Have those procedures been applied consistently?
4. Have those procedures been free of bias?
5. Have those procedures been based on accurate information?
6. Have you been able to appeal the (outcome) arrived at by those procedures?
7. Have those procedures upheld ethical and moral standards?

Note: items deleted are shaded





**Appendix C:**  
**SPSS Outputs**

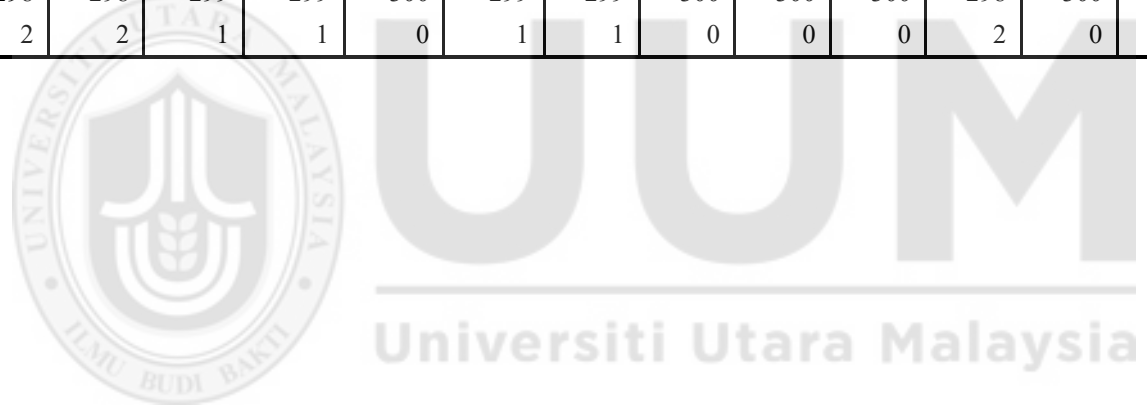
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### Missing Values

	TRP1	TRP2	TRP3	AUD1	AUD2	AUD3	AUD4	PEN1	PEN2	PEN3	PEN4	CPX1	CPX2	CPX3	FRN1	FRN2	FRN3
N Valid	300	300	300	298	300	299	300	298	298	300	300	299	298	298	300	300	300
Missing	0	0	0	2	0	1	1	2	2	0	0	1	2	2	0	0	0

BRB1	BRB2	BRB3	BRB4	RTT1	RTT2	RTT3	RTT4	PGS1	PGS2	PGS3	PGS4	TCC	TNC1	TNC2	TNC3	TNC4
298	298	298	299	299	300	299	299	300	300	300	298	300	300	300	300	300
2	2	2	1	1	0	1	1	0	0	0	2	0	0	0	0	0





**Appendix D:**  
**PLS Outputs**

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### PLS Quality Criteria Overview

	AVE	Composite Reliability	R Square	Cronbach's Alpha	Communality	Redundancy
<b>AUD</b>	0.527	0.767		0.752	0.527	
<b>BRB</b>	0.519	0.810		0.748	0.519	
<b>CPX</b>	0.555	0.788		0.729	0.555	
<b>FRN</b>	0.633	0.838		0.730	0.633	
<b>PEN</b>	0.550	0.783		0.709	0.550	
<b>PGS</b>	0.527	0.763		0.706	0.527	
<b>RTT</b>	0.523	0.766		0.828	0.523	
<b>TNC</b>	0.682	0.896	0.480	0.843	0.682	0.136
<b>TRP</b>	0.603	0.818		0.747	0.603	



### Cross Loadings

	AUD	BRB	CPX	FRN	PEN	PGS	RTT	TCC	TNC	TRP
AUD2	0.744	-0.085	-0.200	0.564	-0.315	-0.167	0.244	-0.171	-0.390	-0.232
AUD3	0.591	-0.192	-0.270	0.337	-0.279	-0.173	0.240	-0.290	-0.298	-0.367
AUD4	0.823	-0.118	-0.372	0.656	-0.353	-0.219	0.382	-0.369	-0.497	-0.274
BRB1	-0.241	0.853	0.234	-0.306	0.167	0.179	-0.317	0.202	0.207	0.271
BRB2	-0.075	0.619	0.131	-0.116	0.186	0.128	-0.132	0.104	0.078	0.319
BRB3	-0.074	0.654	0.151	-0.149	0.136	0.167	-0.171	0.115	0.086	0.213
BRB4	-0.028	0.734	0.071	-0.070	-0.008	0.086	-0.051	0.110	0.148	0.275
CPX1	-0.316	0.190	0.745	-0.359	0.446	0.291	-0.687	0.338	0.305	0.377
CPX2	-0.304	0.131	0.810	-0.293	0.467	0.206	-0.671	0.268	0.350	0.161
CPX3	-0.253	0.159	0.673	-0.240	0.357	0.123	-0.418	0.170	0.222	0.179
FRN1	0.600	-0.230	-0.280	0.792	-0.402	-0.158	0.316	-0.304	-0.452	-0.292
FRN2	0.570	-0.119	-0.307	0.828	-0.340	-0.219	0.405	-0.213	-0.521	-0.276
FRN3	0.600	-0.253	-0.381	0.766	-0.393	-0.149	0.394	-0.336	-0.421	-0.334
PEN1	-0.439	0.114	0.492	-0.437	0.859	0.290	-0.564	0.271	0.480	0.466
PEN3	-0.279	0.133	0.369	-0.295	0.707	0.285	-0.387	0.246	0.254	0.173
PEN4	-0.184	0.106	0.407	-0.279	0.642	0.191	-0.429	0.128	0.247	0.105
PGS1	-0.183	0.180	0.184	-0.168	0.299	0.609	-0.242	0.220	0.236	0.204
PGS2	-0.220	0.153	0.291	-0.184	0.283	0.738	-0.333	0.201	0.260	0.339
PGS3	-0.161	0.047	0.109	-0.135	0.131	0.820	-0.155	0.157	0.115	0.195
RTT1	0.317	-0.264	-0.357	0.395	-0.447	-0.273	0.771	-0.277	-0.444	-0.364
RTT2	0.277	-0.151	-0.694	0.341	-0.434	-0.279	0.690	-0.325	-0.303	-0.389
RTT3	0.289	-0.109	-0.799	0.270	-0.500	-0.211	0.706	-0.282	-0.355	-0.169
TCC	-0.384	0.195	0.356	-0.351	0.299	0.265	-0.401	1.000	0.226	0.354
TNC1	0.371	0.139	0.302	-0.434	0.401	0.236	-0.420	0.178	0.852	0.352
TNC2	0.527	0.209	0.356	-0.557	0.428	0.271	-0.441	0.183	0.839	0.455
TNC3	0.466	0.166	0.346	-0.467	0.379	0.205	-0.469	0.242	0.791	0.240
TNC4	0.462	0.139	0.314	-0.466	0.352	0.261	-0.377	0.143	0.820	0.319
TRP1	-0.252	0.364	0.183	-0.233	0.264	0.223	-0.238	0.260	0.234	0.640
TRP2	-0.380	0.333	0.312	-0.375	0.317	0.329	-0.400	0.315	0.416	0.859
TRP3	-0.236	0.150	0.224	-0.232	0.335	0.230	-0.318	0.245	0.289	0.814

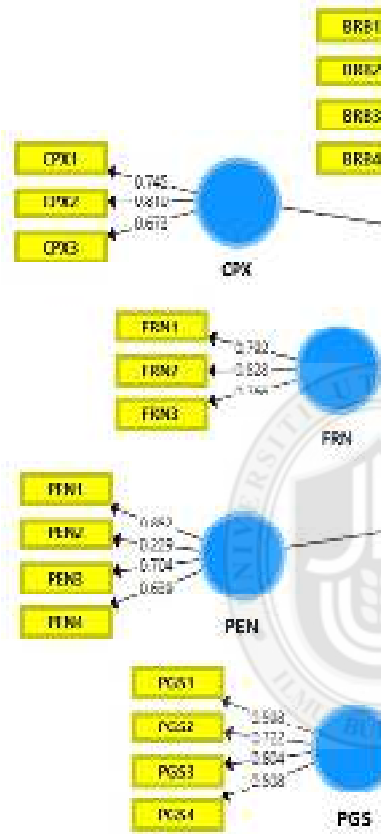
**Path Coefficients (Mean, STDEV, T-Values)**

	<b>Original Sample (O)</b>	<b>Sample Mean (M)</b>	<b>Std. Dev (STDEV)</b>	<b>Std. Error (STERR)</b>	<b>T Stat (O/STERR)</b>	<b>P Values</b>
<b>AUD -&gt; TNC</b>	-0.228	-0.233	0.072	0.072	3.148	0.001
<b>BRB -&gt; TNC</b>	-0.004	0.007	0.046	0.046	0.089	0.460
<b>CPX -&gt; TNC</b>	0.091	0.105	0.074	0.074	1.487	0.069
<b>FRN -&gt; TNC</b>	-0.260	-0.256	0.073	0.073	3.540	0.000
<b>PEN -&gt; TNC</b>	0.083	0.084	0.058	0.058	1.426	0.075
<b>PGS -&gt; TNC</b>	0.061	0.064	0.049	0.049	1.252	0.175
<b>RTT -&gt; TNC</b>	-0.318	-0.313	0.090	0.090	3.551	0.000
<b>TCC -&gt; TNC</b>	-0.126	-0.128	0.048	0.048	2.621	0.004
<b>TRP -&gt; TNC</b>	0.129	0.127	0.053	0.053	2.433	0.009

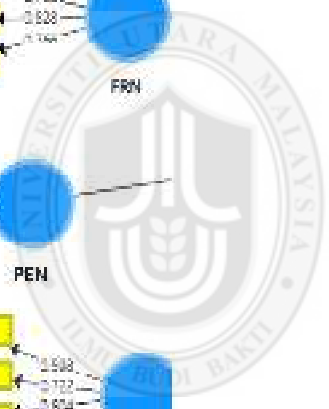


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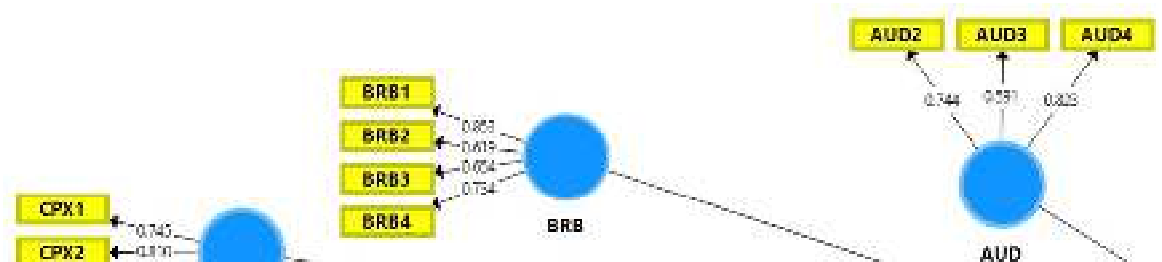


Measurement Model Before Deletion of Low Loadings



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Measurement Model of The Direct Relationships



## Measurement Model of The Mediated Relationships

