

PERCEPTIONS OF TAXATION: A COMPARATIVE STUDY OF DIFFERENT POPULATION GROUPS IN SOUTH AFRICA

BY

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SUBMITTED IN FULFILMENT OF THE REQUIREMENTS FOR THE DEGREE

**DOCTOR COMMERCII
(ACCOUNTING SCIENCES WITH SPECIALISATION IN TAXATION)**

IN THE

FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

AT THE

UNIVERSITY OF PRETORIA

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ACKNOWLEDGEMENTS

“There is no more noble occupation in the world than to assist another human being – to help someone succeed.” – Alan Loy McGinnis

I would like to extend my appreciation to the following exceptional individuals:

- Prof Lilla Stack, my promoter, for her guidance and encouragement throughout this study. Without her expert contribution and confidence in my ability, this research would not have been possible.
- Prof Ronel Rensburg, my co-promoter, for her valuable input and inspiration.
- Bianca Nothnagel, my research assistant, for many hours of hard work. Your professional assistance and personal friendship is highly appreciated.
- Hendriëtte Jansen van Vuuren, from the academic information services at the University of Pretoria, for her ardent labour in securing reference material.
- Jaqui Sommerville and Loina Bodenstein, from the Department of Statistics, for their expert advice and constant willingness to assist at all times.
- Prof Mauritz Oberholzer, Bev Streng, Priscilla Nothnagel and Gene van Blommestein for their thoroughness and effort in proof reading and editing the document.
- Colleagues in the Department of Taxation and in the Faculty of Economic and Management Science for their support and encouragement to persevere.
- The National Research Foundation (NRF) for financial assistance.
- My parents, whose contribution to my success stretches over many years of caring, encouragement, sacrifice and love.
- Family and friends, whose prayers, support and encouragement carried me through times of despondency and threatening despair.
- My husband, Francois and our daughter, Emma, for their positive support and patience.

“Praise the Lord, all you nations; extol him, all you peoples. For great is His love towards us, and the faithfulness of the Lord endures for ever.” - Psalm 117 (NIV)

ABSTRACT

In South Africa, there is a significant gap between the amount of tax that is theoretically collectable from economically active persons and that which is actually collected (commonly known as the “tax gap”). Non-compliance by taxpayers is one of the main causes of the tax gap. It has been established that one of the main factors leading to non-compliance, is the attitudes and perceptions of people.

Although the perceptions of previously disadvantaged groups in South Africa regarding taxation have been researched, this study extends prior research by investigating and comparing taxpayers’ perceptions amongst the four major South African population groups (that is, Black/African, Indian, Coloured and White). This is the main objective of this thesis.

This study specifically aimed to determine South African taxpayers’ perceptions regarding general tax-related, tax evasion and tax compliance issues. A number of demographic, economic or other factors that might influence respondents’ perceptions regarding these issues were also investigated.

The significance of this study is emphasised, in that it builds upon previous research, utilising insights from several disciplines and various theoretical perspectives.

The data for this study was collected from a sample of 260 South African taxpayers by means of face-to-face interviews, based on a questionnaire, compiled from an extensive literature review. The scope of the study was limited as it focused only on natural taxpayers within the Tshwane metropolitan area (which includes Pretoria, the capital city of South Africa) in Gauteng, as the purpose was not to generalise conclusions to the entire South African population. A further limitation of the study was that it focused on natural persons only; corporate taxpayers were excluded. Future research could extend this study by verifying the findings in other areas, amongst other population groups and corporate taxpayers.

This research concluded that tax compliance may depend upon several factors, other than deterrence, and that the perceptions of South African taxpayers are likely to be influenced by these factors. One of the main recommendations of the study is the need for comprehensive, widely based communication and education of taxpayers and potential taxpayers by the South African Revenue Services.

Keywords:

South African taxpayers

Perceptions of taxation

Population groups

Taxpayer education

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LIST OF ABBREVIATIONS

CGT:	Capital Gains Tax
COSATU:	Congress of South African Trade Unions
GDP:	Gross Domestic Product
GLM procedure:	General linear model procedure
GST:	General Sales Tax
IRS:	Internal Revenue Service
JSE:	Johannesburg Stock Exchange
Lotto:	National Lottery
MarkData:	MarkData Pty (Ltd)
OECD:	Organisation for Economic Cooperation
RDP:	Reconstruction and Development Programme
SAICA:	South African Institute for Chartered Accountants
SARS:	South African Revenue Services
SAS:	Statistical Analysis Software
SITE:	Standard Income Tax on Employees
VAT:	Value-Added Tax