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Séminaire des doctorants. Determinants of Business Tax
Compliance: A Case Study of Togo

Determinants of Business Tax Compliance: A Case Study of Togo

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RÉSUMÉ

What are the factors determine the willingness of businesses to pay taxes? We address this question using data from a survey on tax consent from the Office of Togolese Revenue (OTR) in 2019 covering 413 formal firms. To do so, we construct two tax compliance measures. The potential determinants of tax compliance include tax fraud appreciation, tax laws amendment, tax knowledge, tax beneficiaries, bribes, severity of penalties, legitimacy of customs duties, tax amount appreciation, tax burden, legitimacy of VAT and geographical location of the firms. The results show that all these factors are key determinants of voluntary tax compliance except for the tax laws amendment, tax amount appreciation and the tax burden. When we isolate the Maritime region, the result remains unchanged except that the appreciation of tax fraud has no significant impact on voluntary compliance in that region. Finally, the determinants vary once we differentiate businesses by size, either nationally or regionally.

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