

EXAMINE THE ATTITUDE OF TAX PAYERS TOWARD COLLECTION of TURNOVER TAX CATEGORY "B" TAX PAYERS IN ETHIOPIA, SOUTH GONDER ZONE

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Abstract

The way the government raises revenue is through taxation. The payment of money through taxes from residents is a requirement of every government in the globe. The government could not function without tax revenue to support its operations. A nation's tax income has consistently been characterized by high tax rates. The problem of tax collection and assessment stands from fairness or equity/ justice, the purpose of the study is to examining the attitude of tax payers toward collection of turnover tax category "B" tax payers in Ethiopia, Amhara region, south Gonder zone. The study has defined geographical, conceptual, and time-span boundaries, and the researcher chooses an exploratory research design with a mixed research approach. The study's findings will be helpful to the government, stakeholders, and others. The researcher used the probability sampling design technique, simple random/chance sampling, to select representatives from taxpayers because this technique is most appropriate if the population element is highly homogeneous, and the non-probability sampling system, convenience sampling/purposive sampling technique, is taken to select sample from employees. The target population of the study was 797, from which 266 samples were taken using T. Yamane's formula. Both primary and secondary sources of data can be used to gather information, which is then analyzed using descriptive statistics and inferential statistics tools, the finding of the study reveals that attitude of taxpayer and the collection of turnover tax collection have strong positive correlation and government must work on fairness as a first remedial and creation of awareness for both employees and taxpayers.

Key words:

Attitude of tax payer, Ethiopian tax system, Tax fairness, the turnover tax system, and indirect tax.

1. Introduction

A general turnover tax, or tax on practically all commodities and services provided by producers, merchants, and service providers, is imposed by almost every nation in the world. Most of these turnover taxes fall under a value-added tax system; while there are occasionally single- or multi-stage (retail) sales taxes. The phrases "revenue," "sales," and "turnover" are frequently used synonymously. The term "turnover" in a business context refers to the sum of money that a company makes through

the sale of goods or provision of services to its clients. The government of Ethiopia always face budget deficit and all year the deficit is financed by loan, donation, and aid to fix this problem the nations ruling government exercise the turnover tax system in to the countries tax system to collect much revenue and to come up the small and medium business in to the tax system which are not registered in VAT and at the same time to end the budget deficit, but the type of tax is not collected properly due to many circumstances and still there is a problem in countries budget. This study is conducted examining the attitude of tax payers toward collection of turnover tax category "B" tax payers in Ethiopia, Amhara region, south Gonder zone.

2. Objective of the study:

- The main objective of the study is examining the attitude of taxpayers toward collection of turnover tax category "B" taxpayers in Ethiopia, South Gonder zone.

3. Methodology

Research methodology is a way to systematically solve the research problem. The research challenge may be approached methodically using research technique. Because the data was gathered from sources both qualitatively and quantitatively, the study delineates its geographical, conceptual, and temporal boundaries, and its findings will be helpful to government and stakeholders, including policymakers, customs and revenue authorities, and academic researchers who need to conduct research on the same topic as a reference, the researcher chose the exploratory research design technique for the study. the entire category "B" turnover tax payers of Ethiopia's South Gondar Zone were the study's target population, and 797 of these 266 samples were taken for a questionnaire and an interview using T. Yamane's formula. The researcher used the probability sampling design technique, which is simple random to select representatives from taxpayers because this technique is best when population element is highly homogeneous, and the non-probability sampling design technique is more appropriate when the population element is not same data may be gathered from both primary and secondary sources, and after they have been collected, they are analyzed using both descriptive statistics (such as tables, charts, and graphs) and inferential statistics like correlation, r^2 , ANOVA, and regression.

4. Literature review:

The contemporary turnover tax, which dates to the last years of World War I in 1968, was an effort to raise significant sums of money using war-damaged tax administration systems in nations that were experiencing inflation. Two fundamental tenets were held by those who proposed the tax. First, only under a tax imposed on business firms, not households, and collected at a rate low enough so that few firms would find it worthwhile to risk incurring the penalties of evasion, could rates of evasion be restricted and perhaps made nearly equal, as could cost of compliance. Second, the only tax that would preserve the actual revenue return throughout inflation would be an ad valorem tax without a specifically specified financial exemption, brackets, or the like. Turnover tax is a sort of indirect tax that is levied on products provided and/or services rendered in the nation by people who are not needed to register for VAT but nonetheless supply goods and services there, according to Ethiopian law. It is a tax that the government assesses and collects on the taxable revenue of a taxable transaction

(taxable supply) made in Ethiopia by a taxable person who is not registered for VAT for a sale made during or in furtherance of taxable activity conducted by a taxable person. Turnover tax (TOT) is charged on taxable products and services rendered by those who are not registered for value-added tax (VAT), according to Ethiopian government proclamation No. 308/2002. It carries a 2% for grain mill service, combined harvesters, contractors, and locally manufactured goods and 10% for any of the services. The way the government raises revenue is through taxation. The payment of money through taxes from residents is a requirement of every government in the globe. Governments utilize tax money for a variety of things, including paying police and military personnel, constructing dams and roads, building hospitals and schools, giving the needy access to food and healthcare, and many other things. The government could not function without tax revenue to support its operations. A nation's tax income has consistently been characterized by high tax rates throughout human history. Under the current system of governance, the nation's governing party builds various infrastructures for society. In order to offer these amenities, a government needs a sizable sum of money. The fund used to finance these operations may profit.

Tax policy in developing country:

Developing countries facing formidable challenge when they attempt to establish efficient tax systems: Firstly, most workers in these countries are typically employed in agriculture or in small informal enterprises. As they are seldom paid a regular, fixed wage, their earnings fluctuate, and many are paid in cash, "off the books." This base for an income tax is therefore hard to calculate. Second, it is difficult to create an efficient tax administration without a well-educated and well-trained staff. Third, because of the informal structure of the economy in many developing countries and because of financial limitations, statistical and tax offices have difficulty in generating reliable statistics. The lack of data prevents policy makers from assessing the potential impact of major changes to the tax system. Fourth, corruption and income tends to be unevenly distributed with in developing countries. In conclusion, in developing countries, tax policy is often the art of the possible rather than the pursuit of the optimal of the optimal. It is therefore not surprising that economic theory and especially optimal taxation literature have had relatively little impact on the design of tax systems in these countries.

Tax assignment: The Ethiopian government raises the necessary funds from a variety of sources, including direct taxes, indirect taxes, foreign trade taxes, charges and fees, sales of goods and services, income from government investments and properties, government employees' pension contributions, capital gains, and other unspecified revenues. Issues including the sort of taxes to be imposed, the guiding principles for tax collection, the criteria for tax assignment, etc. should be given careful attention when allocating the mobilization of taxes to various levels of government. The following formula is typically used (and is taxes suitable for economic stabilization, progressive and redistributive taxes, and taxes on mobile factors could be assigned to central government: tax on consumption goods, residence-based taxes and taxes on immovable factors could be assigned to regions and benefit tax and user charges could be given to all levels of government. The Ethiopian government issued a proclamation (No 33/1992) outlining the distribution of income between the federal and regional governments in light of the allocation of expenditures. The following goals serve

as the foundation for this allocation: to carry out the duties and responsibilities effectively and efficiency by both levels of government, to develop their own region by taking initiatives by themselves, to eliminate the gap between regions in various development activities, and to encourage those activities for which regions have common interest. Fulfillment of the above-mentioned objectives should be the prime responsibilities of each regional state while collecting revenue from the sources. The allocation has taken various factors in to consideration such as ownership and the character of the source; convenience of levying and collecting tax, population, distribution of wealth, and the standard of development of the region.

Attitude of the tax payers;

The attitude of taxpayers refers to the collective mindset, beliefs, and emotions that individuals or groups of individuals hold towards paying taxes. It encompasses their perceptions, feelings, and behaviors related to fulfilling their tax obligations. The importance of understanding taxpayer attitudes lies in its ability to provide insights into taxpayer compliance, voluntary tax reporting, and overall tax administration efficiency. Taxpayer attitudes can vary widely and are influenced by various factors such as cultural, social, economic, and political contexts. Some common attitudes observed among taxpayers include:

1. Compliance-oriented attitude: Taxpayers with a compliance-oriented attitude perceive tax payment as a civic duty and willingly comply with tax regulations. They prioritize contributing to public services and view tax compliance as a means to support the functioning of society. Alm, J., Jackson, B., & McKee, M. (1992)
2. Self-interest attitude: Taxpayers with a self-interest attitude prioritize their own financial well-being and seek to minimize their tax liability legally. They may engage in tax planning strategies or take advantage of available deductions and exemptions to optimize their tax position Kirchlner, E., Hoelzl, E., & Wahl, I. (2008).
3. Fairness-oriented attitude: Taxpayers with a fairness-oriented attitude emphasize the equitable distribution of tax burdens. They expect the tax system to be fair, with everyone paying their fair share according to their ability to pay. Perceptions of fairness can influence taxpayer compliance and support for tax policies. Murphy, K. (2004)
4. Perceived tax fairness: Taxpayers' perceptions of fairness in the tax system can significantly influence their attitudes and compliance behavior. If taxpayers believe that the tax system is unfair, with some individuals or groups receiving preferential treatment or avoiding their tax obligations, it can erode trust and willingness to comply Braithwaite, V. (2003).
5. Trust in tax authorities: Taxpayer attitudes are influenced by their level of trust in tax authorities. Trust can be built through transparent and accountable tax administration, effective enforcement of tax laws, and fair treatment of taxpayers. When taxpayers trust that their tax payments will be used responsibly and for the benefit of society, they are more likely to have positive attitudes towards taxation Hasseldine, J., & Li, Z. (2015)
6. McKerchar, M., & Evans, C. (2011) Tax knowledge and awareness: Taxpayer attitudes can be shaped by their level of tax knowledge and awareness. When taxpayers have a clear understanding of tax laws, obligations, and available benefits, it can foster a sense of

confidence, empowerment, and compliance. Conversely, lack of knowledge or complexity in tax regulations may lead to frustration and negative attitudes.

7. Torgler, B. (2005) Public perception and media influence: Public discourse and media coverage play a significant role in shaping taxpayer attitudes. Negative portrayals of tax compliance, tax evasion scandals, or perceptions of widespread non-compliance can influence public opinion and attitudes towards taxes. On the other hand, positive narratives emphasizing the importance of taxes in funding public goods and services can foster supportive attitudes.
8. Wenzel, M. (2002) Socio-cultural factors: Socio-cultural factors, such as societal norms, values, and beliefs, can impact taxpayer attitudes. Cultural attitudes towards government, individualism versus collectivism, and the role of taxation in wealth redistribution can vary across different societies and influence taxpayer behavior.
9. Distrustful attitude: Some taxpayers may hold a distrustful attitude towards taxation and the government's use of tax revenues. This attitude can arise from perceptions of corruption, mismanagement, or lack of transparency in the tax system. Distrust may lead to lower compliance levels or even tax evasion. Torgler, B. (2007).

Understanding taxpayer attitudes is crucial for tax policymakers and administrators. It helps in designing effective tax policies, improving tax compliance rates, and enhancing taxpayer satisfaction. By considering taxpayer attitudes, policymakers can tailor communication strategies, provide clearer information, and address concerns related to fairness, transparency, and accountability in the tax system.

Empirical findings

"The Impact of Taxpayer Attitude on Tax Compliance: Evidence from a Cross-Country Analysis" Alm, J., & Torgler, B. (2011) the impact of taxpayer attitude on tax compliance: Evidence from a cross-country analysis. *Economic analysis and policy*, 41(2), 167-180 they found a significant positive relationship between taxpayer attitude and tax compliance across different countries. It concluded that taxpayers with a positive attitude towards paying taxes are more likely to comply with tax obligations. Kirchler, E., Hoelzl, E., & Wahl, I. (2008) the role of taxpayer attitude in tax compliance behavior: evidence from the United States" enforced versus voluntary tax compliance: The "slippery slope" framework. *Journal of Economic Psychology*, 29(2), 210-225. The study examined the influence of taxpayer attitude on tax compliance behavior in the United States. It found that positive taxpayer attitudes, such as fairness perceptions and trust in the tax system, strongly predict tax compliance behavior.

Asaolu, T. O., & Oyedele, R. K. (2018) "The effect of taxpayers attitude on tax compliance behavior in Nigeria" *African Journal of Accounting, Auditing and Finance*, 7(3), 258-275 this study focused on Nigeria and explored the relationship between taxpayer attitude and tax compliance behavior. The findings revealed those taxpayers' positive attitudes towards tax compliance, including perceptions of fairness and trust, significantly influence their compliance behavior.

Mohdali, R., & Salleh, K. M. (2013) "Taxpayer Attitude and Tax Compliance: A Study of Small and Medium Enterprises in Malaysia" Taxpayer attitude and tax compliance: A study of small and medium

enterprises in Malaysia. *International Journal of Economics, Management and Accounting*, 21(2), 145-167. This study investigated the relationship between taxpayer attitude and tax compliance among small and medium enterprises (SMEs) in Malaysia. The results indicated that positive taxpayer attitudes, including trust and voluntary compliance, have a significant impact on tax compliance behavior among SMEs.

Tran, T. T., & Do, H. T. (2020) "The Influence of Taxpayer Attitude on Tax Compliance in Developing Countries: Evidence from Vietnam" The influence of taxpayer attitude on tax compliance in developing countries: Evidence from Vietnam. *Journal of Asian Business and Economic Studies*, 27(2), 129-144. This study focused on Vietnam and examined the influence of taxpayer attitude on tax compliance in a developing country context. The findings indicated that positive taxpayer attitudes, such as perceptions of fairness and trust in the tax authorities, significantly contribute to tax compliance behavior in Vietnam.

Based on the above theoretical and empirical studies the researcher develop the following hypothesis

H0: There is no significant relationship between taxpayer's attitude and the collection of turnover tax.

Analysis of data:

For the study 266 taxpayers are selected and from those 250 were male and 16 female, here the participation of females are very low. Respondents are prompted to list the fundamental elements that influence the collecting of the turnover tax. Considering the outcome of table 1 below it is evident that the main factors that affect the collection of turnover tax is that, the fairness of the tax structure 68 (25.56%), followed by 56 (21.1%) corruption, 46 (17.3%) knowledge of tax payers, 43 (16.2%) penalty, 34 (12.8%) revealed that the collection of turn over tax is affected by convenance of payment and 19 (7.1%) of the respondent responds number of tax payer.

Factors affecting TOT	Frequenc y	Percent	Valid Percent	Cumulative Percent
The attitude of the taxpayers	68	25.6	25.6	25.6
Corruption	56	21.1	21.1	46.6
Tax payer knowledge	46	17.3	17.3	63.9
Valid Penalty and fines	43	16.2	16.2	80.1
convenance of payment	34	12.8	12.8	92.9
Number of tax payer	19	7.1	7.1	100.0
Total	266	100.0	100.0	

Source: own data:

Table: 1 factors affecting TOT collection:

Respondents further asked can you identify any specific barriers or difficulties that prevent office employees from effectively collecting TOT, and what suggestions do you have for overcoming these barriers? Lack of Understanding: Office employees may lack a clear understanding of the TOT regulations, including the applicable rates, thresholds, and reporting requirements. To overcome this barrier, it is essential to provide comprehensive training and education to office employees regarding TOT regulations. Inadequate Record-Keeping Processes: Poor record-keeping practices can hinder the efficient collection of TOT. Office employees may struggle to maintain accurate and organized records of sales, invoices, and other relevant financial data. To address this issue, businesses should establish clear record-keeping procedures and provide training on effective record-keeping practices. Manual and Time-Consuming Processes: Office employees may face challenges in collecting TOT if the processes are manual and time-consuming. To overcome this barrier, businesses should consider leveraging technology solutions such as accounting software or tax management systems. Complex and Changing Regulations: Frequent changes in TOT regulations or complex tax laws can create confusion and make it difficult for office employees to stay updated and compliant. To address this barrier, it is important to establish a system for monitoring and communicating regulatory changes effectively. This can include appointing a designated person or team responsible for staying informed about tax law updates and disseminating relevant information to office employees in a timely manner. Insufficient Resources and Staffing: If there is a lack of dedicated resources or staffing for TOT collection, office employees may struggle to effectively carry out their tax-related responsibilities. To overcome this barrier, businesses should ensure that there are adequate resources allocated to TOT collection, including assigning dedicated personnel or teams responsible for tax-related tasks. Lack of Interdepartmental Collaboration: In some cases, office employees may face challenges in coordinating with other departments involved in the TOT collection process, such as revenue education, assessment, collection, finance, or legal departments. This can lead to delays, errors, or miscommunication. To address this barrier, it is essential to foster interdepartmental collaboration and establish clear lines of communication. Regular meetings, cross-departmental training sessions, and the use of collaborative tools can facilitate effective coordination and ensure smooth TOT collection processes. Non-Compliance and Resistance: Some office employees may resist or intentionally avoid collecting TOT due to various reasons, such as a lack of motivation, fear of conflicts with customers, or perceived difficulties in implementation. Overcoming this barrier requires a combination of clear communication, training, and enforcement measures. Businesses should emphasize the importance of TOT compliance, provide incentives for achieving compliance targets, and establish consequences for non-compliance. Additionally, addressing any concerns and providing ongoing support and guidance can help alleviate resistance and foster a culture of compliance.

Is the tax assessment fair and equitable?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	255	95.9	95.9	95.9
	Yes	11	4.1	4.1	100.0

	Total	266	100.0	100.0	
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Source: own data

Table: 2 fairness of the tax system;

Based on the above table it is evident that majority of the respondent 255 (95.9%) of the respondent reveled that the tax structure or system is not fair and 11 (4.1%) of the respondents respond it is fair. From this result of respondents, the researcher concludes that the tax system is not fair.

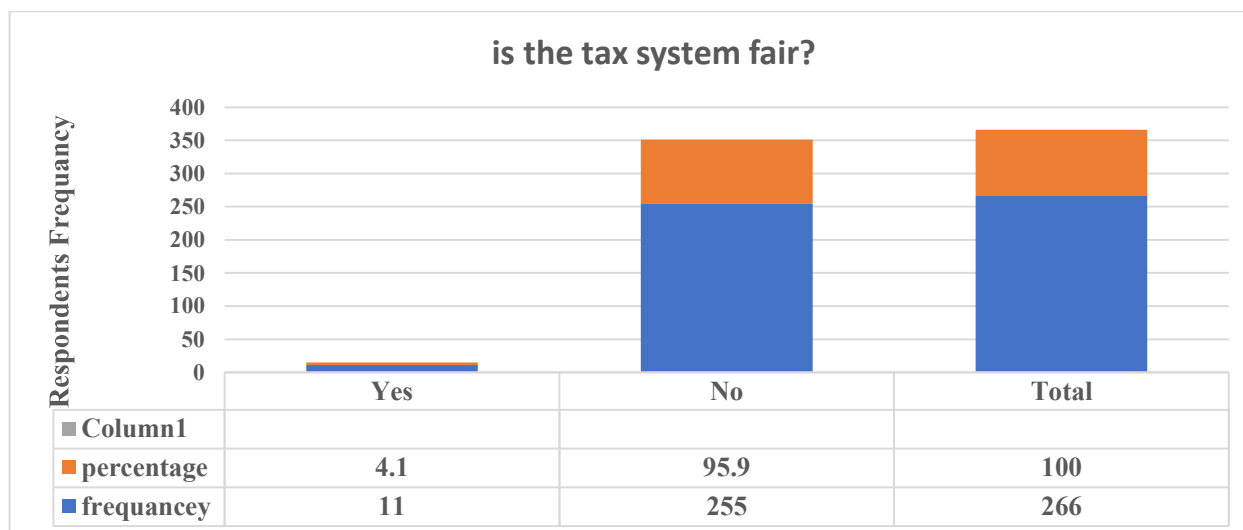


Fig: 2 the fairness of the tax system;

If no what are the possible problems?

Based on the respondent’s response there are variety of problems that makes the tax system unfair. Some of the problems are the following: level of education and knowledge of employees in both assessment and collection department, unfair treatment of wage, family size, health, income and wealth, complexity of the tax code, rule and regulation, and the system also again repetitively implemented rules, proclamations and the directives by legislative body, scams, fraud and theft, the reach paid very little, does not treat all the tax payers equally and discrimination, it does not fully consider the economic capacity, resource, annual turnover, and did not cross check the current inflation rate, the unequal treatment of the different type of income, the complexity of the tax code, which makes challenging the regular tax payers to understand and can result in errors and even penalties.

Again the researcher asked to respondents to come out Problems influencing the administration of turnover tax: respondents reply that the following are some of the problems face in the administration of the turnover tax: Compliance Challenges: Tax Evasion and Fraud, Lack of Awareness and Education, Informal and Cash-based Economy, Complexity and Burden, Administrative Capacity, Tax Incentives and Exemptions, and Cross-border Transactions:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.281 ^a	.079	.076	1.54292	.079	22.710	1	264	.000	.246

a. Predictors: (Constant), attitude of taxpayers

b. Dependent Variable: factors affecting TOT collection

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	54.065	1	54.065	22.710	.000 ^b
	Residual	628.480	264	2.381		
	Total	682.545	265			

a. Dependent Variable: factors affecting TOT collection

b. Predictors: (Constant), taxpayers attitude

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.659	.699		25.271	.000
	Attitude of taxpayers	.123	.026	.281	4.766	.000

a. Dependent Variable: factors affecting TOT collection

The regression analysis

$$Y = B_0 + B_1X_1 + U_i$$

$$Y = B_0 + B_1X_1 + U_i$$

$$Y = 17.659 + 0.123 + U_i$$

Based on the provided table, it appears to be the result of a regression analysis where the dependent variable is "factors affecting TOT (Turnover Tax) collection" and the independent variable is "Attitude of taxpayers." The table shows the coefficients and statistical significance of the model. The "Unstandardized Coefficients" column provides the values for the coefficients of the variables in the model. In this case, the coefficient for the "Attitude of taxpayers" variable is 0.123. The "Standardized Coefficients" column represents the coefficients that have been standardized to have a mean of 0 and a standard deviation of 1. The standardized coefficient for

the "Attitude of taxpayers" variable is 0.281. The "t" column shows the t-value associated with each coefficient. The t-value measures the strength of the relationship between the independent variable and the dependent variable while taking into account the variability in the data. In this case, the t-value for the "Attitude of taxpayers" variable is 4.766. The "Sig." column represents the p-value associated with each coefficient. The p-value indicates the statistical significance of the relationship between the independent variable and the dependent variable. In this case, the p-value for the "Attitude of taxpayers" variable is 0.000, which means it is highly statistically significant. Now, considering the null hypothesis: "There is no significant relationship between the attitude of taxpayers and the collection of turnover tax." Based on the low p-value of 0.000 for the "Attitude of taxpayers" variable, which is less than the conventional significance level of 0.05, we can reject the null hypothesis. This suggests that there is a significant relationship between the attitude of taxpayers and the collection of turnover tax. In other words, the attitude of taxpayers has a statistically significant impact on the factors affecting the collection of turnover tax.

5. Conclusion:

Tax is the base for every country's economy. The proper administration of tax is vital, because poor tax assessment and collection is the result of poor Attitude of taxpayers, tax knowledge and awareness also these leads poor economic growth. Based on the regression analysis of the above table it is true that there is significant relationship between the attitude of taxpayers and the collection of turnover tax. Ethiopian finance and budget system is highly depended on aid, donation, and loan the reason is matter of poor collection of tax due to the attitude of taxpayers. To frame this aggressive awareness creation is very important by using different Medias unless the Government fiscal policy could not be achieved.

6. Findings of the study:

The finding of this study is shows that attitude of taxpayers and the turnover tax collection have strong positive relationship this mean for best increment of government revenue it is clear that it must work with Attitude of taxpayers and work with fairness. In any of the world tax system the primary point that characterizes their system is matter of fairness. Each and every problem that happens in both tax assessment and collection is the result of fairness which creates corruption, since this is the problem in every country. As we know fairness is a matter of judgement so this judgement also affected by employees' level of Attitude, experience, knowledge, and awareness. Any ways fairness is the most important pillar of tax collection.

7. Policy implication:

Government must work on developing the attitude of taxpayers, fairness and Zero Tolerance for corruption by designing anti-corruption principles, have a clear mandate, ensure high-level political support and agreement from all interested parties, adopt a new tax code, streamline the tax code and reduce exemptions, change the indirect taxes imposed on goods and services, develop infrastructure.

8. Limitation of the study:

Mainly methodological limitation because the researcher uses exploratory research design with a mixed approach, again data are collected from 266 taxpayers out of 797 due to this may be sampling design technique will be there and the research carried on only Ethiopia, Amhara region, South Gonder zone and the problem of south Gonder zone may differ from other regions of the country, so, for future researcher it is important may conduct a study using another methodology the result may change.

Declaration: The availability of data: the data is available on the hand of the researcher and I can provide it to editors when needed also data used as a reference.

Competing interest: No conflict of interest.

Funding: Not applicable (researcher used own fund) only.

Acknowledgement: For my advisor Dr. NIDHI WALIA (Associate Professor)

Author's contribution: The theoretical review of the study, research design, data collection from secondary sources, all are done by the researcher.

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