Value Chain Analysis of Tax Justice and Compliance towards Inclusive Sustainable Development in Entrepreneurship: Nigerian Perspective

Lateef Ayodele Agbetunde[1]; Femi Oladejo; Olatunji Musa Dawodu; Taiwo Omoyin

Correspondent: [1]Taxation Department, Yaba College of Technology, Yaba Lagos, Nigeria

Abstract
Taxation is essential to government revenue generation and economic development. Meanwhile, tax non-compliance is still a major challenge, especially among self-employed entrepreneur in developing nations like Nigeria. This study uses the Tax Compliance Value Chain (TCVC) framework to investigate how tax justice can be harnessed for capacity building towards inclusive sustainable development in entrepreneurship. The TCVC views tax compliance as a systematic value creation procedure with distinct stages; including registration, reporting, computation and payment. The study uses a descriptive survey, collecting data from 500 respondents among the stakeholders using questionnaire. Results show that tax justice, measured with distributive, procedural and retributive justice, have significant effects on tax compliance for capacity building at each TCVC points. As taxpayers move up the value chain, degree of the effects increases, stressing the need for early-stage compliance, especially during registration. In particular, only distributive and procedural justice have significant effect. The study concludes that tax justice exerted significant effect on compliance. The study emphasizes the divergent perceptions of taxpayers regarding tax justice, suggesting that uncertainty surrounding tax justice could be a contributing factor to non-compliance in Nigeria, which ultimately affect capacity building for inclusive sustainability. The study adds to the body of knowledge on tax compliance, by supporting the Fiscal Exchange Theory and the TCVC framework. Practical policy implications of the study' findings were identified, including need to have justice-focused tax policy and service-oriented administration.

Keywords: Entrepreneur, Fiscal Exchange Theory, Tax Compliance, Tax Compliance Value Chain, Tax Justice.

1.Introduction

The relevance of a well-functioning tax system is regarded a necessary for long-term capacity building, social welfare, and economic management that can guarantee symbiosis between government and citizens [1]. In addition to having good policies, the foundation of inclusive sustainable development also demands for strong institutional capability and active citizen cooperation. Meanwhile, evidences globally show that citizens are reluctant to pay taxes. Tax compliance is a civic and developmental duty in addition to a legal one. The perceived justice, transparency, and equity of the tax system influence tax compliance for a large number of small, and medium-sized businesses (SMEs) in Nigeria. Therefore, a key component of sustainable development is increasing entrepreneurs' ability to interact with a fair tax system. Despite various measures implemented by relevant stakeholders to encourage tax compliance, researchers continue to find that

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non-compliance presents significant risks to government revenue generation and economic management [2].

Statement of the Problem

Nations worldwide, particularly developing countries, possess substantially insufficient resources relative to their extensive requirements [2]. Consequently, taxation serves as a crucial mechanism for governments to mobilize public revenue, thereby fostering capacity for inclusive and sustainable development. Notwithstanding the numerous measures taken by relevant stakeholders to promote tax compliance, researchers still observe that tax non-compliance poses considerable threats to government revenue generation, capacity building, and economic management [3]. Non-compliance results in inequity, which imposes costs on both taxpayers and the tax authority [4].

According to Mohdali et al (5), entrepreneurial taxpayers exhibit lower compliance rates compared to employees. The World Bank (2017) definitively demonstrated that self-employed taxpayers constitute the largest segment in developing economies. This arises because operations within such informal contexts are typically unregistered and unregulated by governmental frameworks; their incomes are not formally documented and, therefore, are excluded from the tax system. These circumstances create unfairness regarding compliant taxpayers.

Despite this situation, this category of taxpayers has been overlooked in prior research. Given the necessity for enhanced public revenue generation and sustainable development, this group has recently gained increased significance and scholarly attention.

There is therefore need to fill the identified gaps.

Objective of the study

The main objective of the study is to examine the effect of tax justice on compliance with a view to examining how tax justice can be harnessed to induce compliance for sustainable development of entrepreneurship using TCVC. Sub-objectives are to examine:

1) if tax justice has effect on returns filing for sustainable development of entrepreneurship in Nigeria;
2) if tax justice has effect on information disclosure for sustainable development of entrepreneurship in Nigeria;
3) if tax justice has effect on computation of tax liability for sustainable development of entrepreneurship in Nigeria; and
4) if tax justice has effect on payment of tax due for sustainable development of entrepreneurship in Nigeria.

2.Review of Literature

Tax Justice

In line with the perspectives advanced by Jackson and Milliron (6) and Barbutamisu (7), tax justice encompasses two dimensions: one pertaining to the benefits received, and the other concerning the fairness of the burden borne by taxpayers relative to that borne by others. Tax equity is likewise examined with regard to the orientation of consideration, whether vertical or horizontal. As noted by Barbutamisu (7), the consideration of justice within the framework of social psychology suggests three distinct forms. These comprise distributive justice, retributive justice, and procedural justice [8].

The comparative evaluation of tax costs on taxpayers at the individual, collective, and society levels is known as distributive justice. Justice demands that taxpayers be treated according to their needs, efforts, and merits on an individual basis. If a person's tax burden is greater than that of another person in a similar circumstance, compliance is likely to decline.

At the group level, the goal is to ensure that the group is treated fairly in comparison to other income groups. If people in a certain income group believe they are burdened more than those in other income groups, their tax compliance tends to decrease [7]. The fairness of results for the entire nation is a major concern at the highest level of society. Any tax system perceived as unjust to the nation has the potential to induce non-compliance. Conversely, a fair tax system tends to foster trust and thereby

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encourage voluntary compliance, which in turn promotes inclusive capacity building for sustainable development.

Procedural justice posits that the essential prerequisites for ensuring justice are the perception that the tax system guarantees unbiased procedures, trustworthy authorities, and treatment from tax authorities that is dignified, polite, and respectful [9]. On an individual basis, taxpayers consider elements like the availability of information, how they are treated by tax authorities, the costs associated with compliance and administration, and the way revenues are allocated. The sense of procedural fairness is vital for fostering trust in governments, their institutions, and their officials. At the group level, it is essential that tax administrators remain neutral regarding different taxpayer groups, whether these are based on occupation or income. Treating all taxpayer groups equally, with responsibility and respect, will build trust in the government and thus increase voluntary compliance.

Retributive justice relates to what taxpayers experience when tax officials try to enforce compliance, especially when they suspect noncompliance. Babrbutamisu (7) argued that intrusive and unreasonable audits, as well as unfair penalties, will lead taxpayers to develop negative attitudes towards tax authorities and taxes overall. Consequently, the perception of unfavorable retributive justice has the potential to induce inclusivity in capacity building for sustainable development.

It is thus evident that perceived procedural, retributive, and distributive justice have the potential to induce capacity building towards inclusive sustainable development.

2.1.2.Tax Compliance

Studies indicate that tax compliance has been observed ever since taxes were first introduced, and it will remain a topic of ongoing relevance for as long as taxation persists [10]. Tax compliance denotes a state where a taxpayer has properly registered with the relevant tax authority, submitted tax returns on time, disclosed all sources of income, reported every income stream, claimed only the reliefs and allowances they are entitled to, accurately calculated their tax obligation, and remitted taxes owed to the proper authorities by the due date [11; 12]. As a result, compliance is guaranteed at four distinct stages: submitting returns, disclosing income, determining tax liability, and settling the tax owed. These stages are known as the Tax Compliance Value Chain (TCVC) nodal points. Moving from one stage to the next generates value, and the combined value of these stages represents the overall tax compliance achieved at any moment within a tax system.

2.1.3.Tax Compliance Value Chain

The concept of the "Tax compliance Value Chain" was developed based on the understanding that achieving tax compliance is "a value creation process" comprising distinctive phases or stages, referred to as "nodal points", in a chain where one step of value creation leads to another [11]. This proposition is based on the procedural definition of tax compliance, which suggests that "compliance could be achieved at some specific points along the process leading to complying with tax payment". Each of these "nodal points" was recognised as a phase where values are created and cumulatively summed to determine the total tax compliance achieved by a certain government effort to induce compliance. In order to maximise efficacy and efficiency in compliance, stakeholders are advised to focus on and keep an eye on these topics.

2.2.Theoretical Framework

The present investigation is fundamentally grounded in the Fiscal Exchange Theory. Devos (13) attributed the initial formulations of this theoretical framework to the propositions advanced by Song and Yarbrough (1978) as well as Vogel (1974). As articulated by McKerchar and Evans (14), fiscal exchange theory originated as a synthesis of economic deterrence and social psychology paradigms. This theoretical perspective is predicated upon the existence of a social, relational psychological contract between taxpayers and the state [15]. A dynamic may be conceptualized wherein taxpayers remit taxes in exchange for governmental provisions. This exchange dynamic is regarded as inherently conditional and susceptible to alteration in response to fluctuations in government efficacy. Consequently, the theory posits that the perception (a psychological dimension) of governmental performance and services (an economic dimension) may foster taxpayer compliance, particularly when such services are deemed fair and equitable [15]. In contrast, taxpayers exhibit a propensity for non-compliance when they harbor dissatisfaction with the public services rendered [16]. Furthermore, the theory contends that fiscal bargaining between the involved parties is indispensable for fostering accountability, mutual entitlements, and obligations between them [17]. Accordingly, it is posited that within a democratic framework, taxpayers possess the capacity to renegotiate their fiscal contract with the government through the monitoring and oversight of politicians, who serve as rule-makers in fiscal affairs.

2.3.Empirical Review

According to the World Bank/PWC (2) and IMF (18), developing countries like Nigeria have grossly inadequate resources relative to what they require for sustainable development. More so, taxation that is considered a sustainable means of raising public revenue is been hampered by tax non-compliance [2]. Apart from its negative effect on public revenue generation, tax non-compliance brings injustice, which amounts to cost to both taxpayers and tax authority [4]. This could be counterproductive to inclusive capacity building. This noncompliance is established to be increasing consistently over the years [19]. It therefore remains a critical concern for efficiency and effectiveness of government. Though this condition applies to several countries across the globe, studies confirmed that the situation is more severe in developing countries [4; 20].

Rotimi et al. (21) and the World Bank (22) assert that a sustainable domestic tax base is a crucial prerequisite for long-term economic growth. Domestic tax money gives countries a platform to fund ongoing expenses, make investments in vital infrastructure, and create jobs. Maintaining sustained tax compliance necessitates striking a balance between encouraging voluntary compliance and enforcing the law. In the meanwhile, little is known about tax compliance behaviour, and there isn't much agreement on the subject [23].

Efforts of researchers at understanding what makes individuals compliant to tax payment despite the limitations observed in the deterrence theory of the Allingham and Sandmo (24) brought the idea of considering taxation as a process involving parties; taxpayers and government through the tax authority. Theoretically, the psychological model of tax compliance suggests that the way taxation is been imposed and administered may ethically justify and condemn all forms of non-compliance. It may also induce and sustain compliance if it is considered satisfactory. However, studies have established that despite the focus of recent studies on incorporating non-economic factors into tax compliance model, ambiguities still exist in ensuring tax compliance [25].

To get out of this situation of inconsistency, several authors like Al-Ttaffi and Abdul-Jabbar (26) as well as Kirchler (8) offered suggestions for more in-depth explanation. For more indepth examination of the concept of tax compliance, Agbetunde (11) introduced the concept of "Compliance Value Chain Analysis" to the study of tax compliance.

3.Methodology

The study adopted descriptive survey research design with a population covering entrepreneurs in Nigeria. Sample size of 500 entrepreneurs was considered adequate for the study. Random sampling technique was used to select respondents using self-designed structured questionnaire to collect data. Tax Compliance was assessed using the Value Chain analysis approach developed in Agbetunde (2019) with four nodal points; returns filing, income reporting, computation of tax liability and tax payment. Tax justice was assessed under three perspectives; retributive, distributive and procedural. Responses were analysed using descriptive statistics like frequency, percentages, mean as well as inferential statistics.

3.3.Hypotheses

The following theories were examined to make sure the study is properly targeted.at each of the four points on the TCVC points:

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H_{o1}: Tax Justice does not have significant effect on returns filing towards embracing inclusive SD in Nigeria.
H_{o2}: Tax justice does not have significant effect on information disclosure towards embracing inclusive SD in Nigeria.
H_{o3}: Tax justice does not have significant effect on computation towards embracing inclusive SD in Nigeria.
H_{o4}: Tax justice does not have significant effect on payment towards embracing SD in Nigeria.

3.4.Model Formulation

The models assessed are:
Model 1 for H_{01}:$RET = \beta_0 + \beta_1 DJS, + \beta_2 RJS + \beta_3 PJS + \varepsilon i$
Model 2 for H_{02}:$INF = \beta_0 + \beta_1 DJS, + \beta_2 RJS + \beta_3 PJS + \varepsilon i$
Model 3 for H_{03}:$COM = \beta_0 + \beta_1 DJS, + \beta_2 RJS + \beta_3 PJS + \varepsilon i$
Model 4 for H_{04}:$PYM = \beta_0 + \beta_1 DJS, + \beta_2 RJS + \beta_3 PJS + \varepsilon i$
Where;
TC = “Tax Compliance”; RET= “Proper Filling of Tax Returns”; INF= “Information Disclosure”; COM= “Correct Computation of Tax Liability”; PYT= “Proper Payment of Tax Liability”; DJS= “Distributive Justice”, RJS = “Retributive Justice”, PJS = “Procedural Justice”, β = “slope of the line”; and Ɛi= Error term.
Expectation: $1 > \beta_i > 0$

4.Results and Findings

A total 428 (85.6%) of responses was returned out of the distributed copies of questionnaire from which 409 copies were considered useful. This percentage returned was considered enough to achieve the study objective.

4.1.Reliability of the Instrument

The results of reliability test showed that each of the variables had *Cronbach alpha* value found to be high enough to ensure reliability of the results (tax justice = 0.814 with 15 items; Tax Compliance = 0.924 with 16 items; Returns filling = 0.948 with 4 items; Information Disclosure = 0.850 with 4 items; Computation = 0.872 with 4 items; Payment = 0.918 with 4 items; and All Variables = 0.909 with 31 items). These suggest that the instrument is reliable.

4.2.Levels of tax justice and compliance

Table 1: Frequency, (Percentage) and Mean Statistics

	Totally True	Somewhat True	Not Sure	Somewhat Not True	Not At all True	Mean
Procedural Justice	26 (7.1)	101 (37.4)	152 (41.3)	83 (22.6)	6 (16)	3.16
Retributive Justice	13 (3.5)	84 (22.8)	185 (50.3)	73 (19.8)	13 (3.5)	3.03
Distributive Justice	16 (4.3)	86 (23.4)	185 (50.3)	74 (20.1)	7 (1.9)	3.08
Total Justice	**18 (4.97)**	**90 (27.87)**	**173 (47.30)**	**77 (20.83)**	**9 (7.13)**	**3.09**
Returns Filing	114 (27.9)	95 (23.2)	69 (16.9)	92 (22.5)	39 (9.6)	3.37
Income Reporting	74 (18.1)	149 (36.5)	129 (31.5)	46 (11.2)	11 (2.7)	3.56
Computation of Tax	136 (33.3)	88 (21.5)	111 (27.1)	54 (13.2)	15 (3.7)	3.68
Payment of Tax	146 (35.7)	106 (25.9)	77 (18.8)	56 (13.8)	24 (5.9)	3.71
Tax Compliance	**118 (28.75)**	**110 (26.78)**	**97 (23.58)**	**62 (15.18)**	**22 (5.48)**	**3.58**

Source: Authors’ Computation (2026)
Tax justice: - The findings presented in Table 1 indicate that 108 respondents (32.84%) held the view that the Nigerian tax system is fair, while 86 respondents (27.96%) regarded it as unfair, resulting in an aggregate mean of 3.09 on a five-point scale. This implies that respondents perceived uncertainty

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regarding the truthfulness of a high level of tax justice in Nigeria. More specifically, the individual dimensions of tax justice yielded comparable scores: Procedural Justice (3.16), Retributive Justice (3.03), and Distributive Justice (3.08).
Regarding tax compliance, the findings suggest that 228 respondents (55.53%) believed that taxpayers in Nigeria do comply with taxation, whereas 84 respondents (21.06%) expressed the opposite view, with a mean of 3.58 on a five-point scale. This indicates that, on average, Nigerian taxpayers considered it somewhat true that taxpayers are complying with tax payment in the country. The specific stages of the tax compliance value chain revealed the following scores: Reporting of Income (3.56), Computation of Tax (3.68), and Payment of Tax (3.71). Collectively, these results demonstrate consistent performance across each stage. These findings corroborate that taxpayers are indeed complying with tax obligations in Nigeria.

4.3.Inferential Analyses

Items/Value Chain Points	**M 1: Returns Filling**	**M2: Information disclosure**	**M3: Tax Computation**	**M4: Tax Payment**
Adj. R^2; P-Value	0.053; 0.000	0.059; 0.000	0.068; 0.000	0.137; 0.000
β; p- values:				
Procedural Justice	NS	0.080; 0.030	0.117; 0.002	0.199; 0.000
Retributive Justice	NS	NS	NS	NS
Distributive Justice	0.066; 0.002	0.076; 0.031	0.092; 0.010	0.075; 0.046

Source: Authors' Computation (2026)
NS = Not Significant
Effect on compliance at returns filing stage: The result of the regression for model 1, Adj. R^2 = 0.0.053; F(3/367) = 7.859; $P < 0.05$, revealed that the result is significant. The result testifies that tax justice (measured by procedural justice, distributive justice and retributive justice) had significant effect on the filing of tax returns for capacity building in Nigeria. The implication is that a unit improvement in the tax justice would induce Entrepreneur in Nigeria to improve in the level at which they file returns for tax purposes towards embracing capacity building for inclusive SD in entrepreneurship in Nigeria.
Analysis of individual contribution from each proxy of tax justice (ProcJ: $\beta = 0.012$, $p > 0.05$; RetJ: $\beta = 0.029$, $p > 0.05$; DisJ: $\beta = 0.065$, $p < 0.05$) suggested that in Model 1, only distributive justice alone gave significant contribution to the change in filing of tax returns; other forms of tax justice could not make significant contribution to changes in filing of tax return. The implication is that a unit improvement in the distributive justice would induce the way Entrepreneurs file their returns for tax purposes.
Effect on compliance at stage of information disclosure: The result of the regression in model 2, {Adj. R^2 = 0.0.059; F(3/367) = 8.716; $P < 0.05$}, revealed that the result testifies that tax justice (measured by procedural justice, distributive justice and retributive justice) had significant effect on tax compliance at information disclosure stage for capacity building for sustainable development in Nigeria. The implication is that a unit improvement in the tax justice would induce entrepreneurship in Nigeria to improve in the level of information disclosure for tax purposes among Nigerians.
Analysis of individual contribution from each proxy of tax justice (ProcJ: $\beta = 0.080$, $p < 0.05$; RetJ: $\beta = 0.028$, $p > 0.05$; DisJ: $\beta = 0.076$, $p < 0.05$) suggested that in Model 2, procedural and distributive

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justice gave significant contribution to the change tax compliance at information disclosure stage among entrepreneurs in Nigeria; retributive justice did not make significant contribution to changes in tax compliance at information disclosure stage among Entrepreneurs in Nigeria. The implication is that a unit improvement in either of the distributive justice and procedural justice would induce the way entrepreneurs report all their income sources and amount for tax purposes.

Effect on compliance at computation stage: The result of the regression, Adj. $R^2 = 0.068$; $F(3/367) = 9.877$; $P < 0.05$, revealed that this result is significant. The model 3 result testifies that tax justice (measured by procedural justice, distributive justice and retributive justice) had significant effect on tax compliance at point of tax computation among entrepreneurs in Nigeria. The implication is that a unit improvement in the tax justice would induce entrepreneurs in Nigeria to improve in the level at which they correctly compute tax liabilities among Nigerians.

Similar to the results from Model 2, analysis of individual contribution from each proxy of tax justice (ProcJ: $\beta = 0.117$, $p < 0.05$; RetJ: $\beta = 0.035$, $p > 0.05$; DisJ: $\beta = 0.092$, $p < 0.05$) suggested that, procedural and distributive justice gave significant contribution to the change tax compliance at computation stage. Meanwhile, retributive justice did not make significant contribution to changes in tax compliance at computation stage. The implication is that a unit improvement in either of the distributive justice and procedural justice would induce the way entrepreneurs compute their tax liabilities in Nigeria.

Effect on compliance at payment stage: The result of the regression in model 3, {Adj. $R^2 = 0.137$; $F(3/367) = 20.463$; $P < 0.05$}, revealed that tax justice (measured by procedural justice, distributive justice and retributive justice) had significant effect on tax compliance at point of tax computation among entrepreneurs in Nigeria. This result is significant, since $p < 0.05$. The implication is that a unit improvement in the tax justice would induce entrepreneurship in Nigeria to improve in the level at which Nigerians pay their tax due. This by implication would induce capacity building for inclusive SD.

Similar to the results from Models 2 and 3, analysis of individual contribution from each proxy of tax justice (ProcJ: $\beta = 0.199$, $p < 0.05$; RetJ: $\beta = 0.006$, $p > 0.05$; DisJ: $\beta = 0.075$, $p < 0.05$) suggested that in Model 4, procedural and distributive justice gave significant contribution to the change tax compliance at tax payment stage. Retributive justice did not make significant contribution to changes in tax compliance at tax payment stage among entrepreneurs in Nigeria. The implication is that a unit improvement in either of the distributive justice and procedural justice would induce the way entrepreneurs pay their tax due in Nigeria.

4.4.Major Findings and Discussion

Specifically at the returns filing stage, only distributive justice made a significant contribution of 0.066 to changes in how entrepreneurs submit tax returns to the relevant authorities; other forms of tax justice had no such effect. This indicates that only distributive justice is relevant in this context.

A further salient observation is that the degree of tax compliance escalates as one advances along the compliance value chain. Commencing with an Adjusted R^2 of 0.053 at the stage of return submission, it ascends to 0.059 at the phase of income declaration, 0.068 at the calculation stage, and ultimately attains 0.137 at the payment stage. Consequently, it can be deduced that securing compliance at an earlier juncture within the chain generates a multiplicative effect on subsequent compliance points. From the trend analysis, it is apparent that compliance is cumulative, although a precise rate could not be ascertained. The observed growth is attributable to the fact that compliance at an earlier stage exerts a consequential impact on determining compliance levels at later stages. This indicates that compliance at the gateway point (return filing) is of paramount importance and criticality, and stakeholders, particularly tax authorities, ought to accord substantial attention to capacity enhancement at the return filing stage within the compliance chain.

Nevertheless, it is observed that with an Adjusted R^2 of 0.053, the magnitude of influence is relatively modest. This implies that additional factors, including deterrence (economic) elements, were not incorporated within this behavioral investigation. This assertion is corroborated by the perspective of Batrancea et al., (27), which posits that the tax compliance model constitutes a complex issue

necessitating a comprehensive framework that integrates both deterrence (classical) and non-economic behavioral (sociological/psychological) factors.
Of significance among the findings from the study is that contributions from retributive justice were not high enough to be considered significant at all the four TCVC value chain points. The implication of these is that entrepreneurs in Nigeria are not so much concerned about their experiences when tax officials are trying to enforce compliance when noncompliance is suspected. . This did not agree with the argument of Babrbutamisu (7) that "unreasonable and intrusive audits and unfair penalties will induce negative taxpayers' attitudes towards the tax authorities and taxes in general". At none of the compliance value chain points was the perception of unfavourable retributive justice found "reducing trust in government institutions, thereby increasing non-compliance".
It is therefore arguable that, in order to fully realize the developmental potential of taxing entrepreneurs, it is necessary to first build capacity for voluntary compliance through fairness and justice systems, for inclusive SD.

5.Conclusion

This paper concludes that, through the adoption of TCVC analysis, tax justice, measured by distributive, procedural and retributive justice, exerted significant effect at each of the tax compliance point. This suggests that ensuring tax justice would induce capacity building for inclusive SD in entrepreneurship.
Using the TCVC paradigm, the study added conceptual depth to our knowledge of tax compliance. Methodologically, it advanced the discipline by testing four unique models using multiple regression analyses to investigate the impact of tax fairness on compliance. Empirically, it contributes to the current body of knowledge by presenting information from Nigeria's informal sector, which represents a growing economy.
The theoretical contribution is to substantiate the fiscal exchange theory, since the data show that distributive and procedural fairness strongly predict tax compliance at all stages of the compliance value chain among Nigerian taxpayers.

6.Recommendations

The report recommends that the government consider the distributive consequences of taxes on residents while developing tax policy and passing tax laws. To encourage tax compliance through improved tax justice, current mechanisms must be updated to ensure more effective and efficient operation.
Furthermore, the research proposes that tax authorities adopt a service-oriented approach to improve fairness in the tax administration process. To promote tax compliance through greater tax justice, present procedures must be modified to ensure their effectiveness and efficiency.
Furthermore, this study suggests that future research should broaden the scope to include multiple countries for cross-national comparisons, replicate the study in other jurisdictions, use secondary data or experimental designs to assess actual taxpayer compliance behaviour, include atheist taxpayers in the analysis, and expand the study to include employee taxpayers.
Stakeholders, notably government and policymakers, should use the TCVC analysis when planning, implementing, monitoring, and assessing each nodal point on the TCVC to provide for measurable supervision, control, and assessment of entrepreneurial taxation.

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