Issues in Contemporary Accounting and Business (ICAB)
Available at http://www.unicalaccjournals.org.ng
ISSN: 3092 – 8710; Volume 1, Issue 1, April, 2025.

TAX AUTHORITY SERVICE QUALITY AND TAX COMPLIANCE BEHAVIOUR AMONG SMALL ENTERPRISES INCROSS RIVER STATE, NIGERIA

Obal Usang Edet Usang
Department of Accounting,
Faculty of Administration and Management Sciences,
University of Calabar, Cross River State,
usangobal@yahoo.com

Theresa Ubachere Amanke
Department of Accounting,
Faculty of Administration and Management Sciences,
University of Calabar, Cross River State,

Florence Onororakpoene Otuagoma
Department of Accounting,
Faculty of Administration and Management Sciences,
University of Calabar, Cross River State,
florenceflorence821@gmail.com

Abstract: This study investigates the relationship between tax authority service quality and voluntary tax compliance behaviour of small enterprises in Cross River State, Nigeria. The study is anchored on the Fiscal Exchange Theory, which conceptualizes taxation as a reciprocal relationship between taxpayers and the state. A cross-sectional survey design was adopted, and data were collected from 298 registered small enterprises using a structured questionnaire. Ordered logit and probit regression techniques were employed to analyze the data. The findings reveal that empathy and assurance of tax officials have statistically significant positive effects on voluntary tax compliance behaviour, while responsiveness and reliability, although positive, do not exert significant influence. The results suggest that relational and trust-based dimensions of tax administration are more critical for fostering voluntary compliance among small enterprises than procedural efficiency alone. The study contributes to the tax compliance literature by providing sub-national empirical evidence from Nigeria and highlighting the importance of taxpayer-centric service delivery. Policy implications emphasize the need for tax authorities to strengthen empathy, professionalism, transparency, and communication in order to enhance voluntary tax compliance and achieve sustainable domestic revenue mobilization.

Keywords: *Tax compliance, service quality, empathy, assurance, small enterprises.*

1. Introduction

Tax compliance is a central concern for governments because it underpins fiscal sustainability, social development, and political accountability. In Nigeria, declining volatility in international crude oil prices and expanding public expenditure responsibilities have intensified the shift from oil dependence to taxation as a more reliable source of public revenue. Historically, many developing economies, including Nigeria, relied heavily on foreign aid, natural resources, and other non-tax revenues (Marundu et al., 2014). The weakening performance of these sources has compelled governments to strengthen domestic revenue mobilization through taxation.

The effectiveness of taxation as a revenue source is largely determined by the willingness of taxpayers to comply with tax laws. Where compliance is low, even well-designed tax policies yield suboptimal outcomes. Persistent tax non-compliance remains a major challenge for emerging economies, Nigeria inclusive (Okpeyo et al., 2019). Recent studies continue to highlight weak compliance among small and medium-sized enterprises (SMEs), which constitute a substantial share of Nigeria's informal and semi-formal economy. Contemporary literature increasingly emphasizes the role of tax authority service quality in shaping taxpayers' compliance behaviour (Al-Ttaffi & Abdul-Jabbar, 2016). Tax authority service quality refers to the perception of taxpayers on how well they were treated by the tax authority. It shows how taxpayers perceive and enjoyed the services provided by the tax authority (Al-Ttaffi & Abdul-Jabbar, 2016). The service is rendered to taxpayers and it is critical for tax compliance and revenue generation. Taxpayers collaborate more with tax authorities who treat them as partners in revenue mobilization efforts (Ameyaw et al., 2016). In essence, satisfaction with the government and service quality of tax authority service delivery encourages compliance with tax laws. When taxpayers perceive tax authorities as professional, fair, and service-oriented, they are more inclined toward voluntary compliance. Conversely, poor service delivery, bureaucratic complexity, and negative interactions with tax officials undermine trust and discourage compliance. Thus, improving the quality of tax administration has become a strategic tool for enhancing voluntary tax compliance. Studies on what fosters compliance among tax payers are many and have reported diverse results. For examples, the studies of Alabede et al., 2011; Osei-Darko, 2012; Hidayat et al., 2014; Awaluddin and Tamburaka, 2017 have found mixed results. Specific studies on the service quality of tax authorities and tax compliance behaviour are very limited. This study extends the literature on tax compliance by

examining the relationship between tax authority service quality and tax compliance in Cross River State.

In Cross River State, the Cross River State Internal Revenue Service (CRIRS) is responsible for mobilizing internally generated revenue to fund public services and development projects. Despite reforms and administrative efforts, CRIRS continues to face challenges related to administrative inefficiencies, procedural delays, weak taxpayer engagement, and partial adoption of digital tax solutions. These challenges have implications for taxpayers' perceptions and compliance behaviour. This study makes several important contributions to the literature on tax compliance and public sector accounting. First, it extends empirical evidence on tax authority service quality and tax compliance to a sub-national Nigerian context, an area that remains underexplored despite the critical role of state-level revenue authorities in domestic revenue mobilization. Also, by decomposing service quality into responsiveness, reliability, empathy, and assurance, the study provides nuanced insights into which dimensions matter most for voluntary tax compliance among small enterprises. The finding that empathy and assurance are more influential than procedural dimensions contributes to behavioural tax compliance literature and underscores the relevance of relational governance in developing economies. Finally, the study contributes to policy-oriented scholarship by linking empirical evidence to actionable recommendations for tax administration reform. By integrating behavioural insights with fiscal exchange theory, the study bridges the gap between theory, empirical analysis, and practical tax policy design in Nigeria and Cross River State in particular.

2. Literature Review

Theoretical Framework

This study is grounded in the Fiscal Exchange Theory, originally articulated by Tiebout (1956) and later expanded by Musgrave and Oates. The theory posits that taxpayers' willingness to comply with tax obligations depends on the perceived balance between taxes paid and public services received. In this framework, taxation is viewed as a form of exchange in which citizens contribute resources in return for public goods and efficient governance. Applied to tax administration, the theory suggests that the quality of services delivered by tax authorities influences taxpayers' perceptions of value for money. High-quality, transparent, and responsive

tax services enhance trust in government and strengthen the perceived legitimacy of the tax system, thereby encouraging voluntary compliance. Conversely, poor service quality weakens the fiscal contract between the state and taxpayers and promotes non-compliance.

Tax Compliance Behaviour\

Tax compliance behaviour refers to the extent to which taxpayers accurately declare taxable income, file tax returns on time, and settle tax liabilities promptly in accordance with legal requirements. It also implies the absence of deliberate or unintentional misreporting. Prior studies describe tax compliance as a multidimensional construct encompassing accurate reporting, timely filing, correct claims of reliefs and deductions, and full payment of tax liabilities (Palil & Mustapha, 2011; Kiow et al., 2012). In developing economies, tax compliance is influenced not only by enforcement mechanisms but also by behavioural, institutional, and perceptual factors, including trust in government, perceived fairness of the tax system, and the quality of interaction with tax authorities.

Tax Authority Service Quality

Service quality represents the extent to which an organization meets or exceeds the expectations of its clients (Fandy & Chnadra, 2011). Within tax administration, service quality reflects taxpayers' assessments of how effectively, fairly, and professionally tax authorities deliver services such as information provision, tax registration, filing, payment processing, and dispute resolution.

Given Nigeria's relatively low tax-to-GDP ratio and compliance challenges, service quality has become particularly important (Amoh & Ali-Nakyea, 2019). Taxpayers routinely evaluate the taxes they pay relative to the services they receive from both the tax authority and government at large. Prior studies categorize tax authority service quality into information services, interaction services, and transaction services (Thorton & Shaub, 2013). High service quality enhances taxpayer satisfaction and strengthens voluntary compliance.

Empirical literature identifies several dimensions of service quality (Khudri & Sultana, 2015; Bojuwon & Obid 2015). Specifically, Bojuwon and Obid (2015) identified responsiveness, reliability, empathy, assurance, and informativeness as dimensions of service quality. Responsiveness reflects the speed and helpfulness with which tax officials respond to taxpayer

enquiries. Reliability relates to the consistency, accuracy, and dependability of information and decisions provided by tax officials. Empathy captures the extent to which tax officials demonstrate understanding and consideration of taxpayers' circumstances, while assurance reflects the competence, professionalism, and credibility of tax officials in providing guidance and clarifications. In this study, tax authority service quality is operationalized using these four dimensions: responsiveness, reliability, empathy, and assurance of tax officials.

Tax Authority Service Quality and Tax Compliance

The quality of services delivered by tax authorities plays a critical role in shaping taxpayers' compliance decisions. When tax services fall short of expectations, taxpayers may perceive the system as unfair or burdensome, thereby weakening their willingness to comply. Conversely, responsive and reliable tax administration enhances trust and reinforces taxpayers' sense of obligation to the state (Muhammed & Saad, 2016). Responsiveness is widely regarded as a hallmark of good governance and connotes commitment to interact cooperatively and respectively toward taxpayers (Friedman, 2009). Timely responses to enquiries, simplified procedures, and accessible services reduce compliance costs and improve taxpayer experiences. Government responsiveness is important in cultivating a more informed and politically active electorate (Besley & Burgess, 2002). Reliable and transparent tax administration fosters trust, which has been consistently identified as a key predictor of voluntary tax compliance. Assurance, through clear communication, guidance, and transparency regarding the use of tax revenues, also reassures taxpayers and strengthens the fiscal contract. Recent behavioural tax studies emphasize that beyond deterrence, trust, moral considerations, and perceived legitimacy are crucial in explaining why taxpayers comply even when enforcement is weak (Rudolph, 2009; Hetherington & Husser, 2012). Furthermore, trust between the taxpayer and tax authorities has been found to be a significant predictor of voluntary compliance (Jimenez & Iyer, 2016). Torgler (2007) also highlighted the importance of taxpayers trust on tax compliance behavior. Richardson (2008) study of trust in government and tax compliance in 48 countries found significant and positive relations between trust in government and voluntary tax compliance.

An intriguing and largely unexplained aspect of tax compliance is that many taxpayers actually pay their taxes on time even when there are strong incentives to do otherwise due to low probabilities of audit or penalties. An important factor is morality. Eisenhauer (2006) associated

many synonyms to morality including terms such as ethics, virtue, conscience, honesty, altruism, willingness to cooperate, fairness, a sense of duty and social responsibility. Alm and Torgler (2011) emphasized the ethical dimensions of individuals in other to understand tax compliance. Individual personal moral rules affect tax compliance. An aspect of morality in the analysis of tax compliance is empathy. Empathy is the state of putting oneself in another person's circumstance. Empathy of tax officials entails that the tax official puts himself in the place of the taxpayer in rendering services. This creates a state of mutual respect between parties enabling the taxpayer perceive the taxman as friendly and helpful in addressing issues. Christian and Alm (2014) found the presence of empathy supported more tax compliance. Empathy and respectful treatment further humanize tax administration, making taxpayers more receptive to compliance obligations.

Empirical evidence on the relationship between tax authority service quality and tax compliance remains limited, particularly in Nigeria. While international studies report mixed findings, ranging from positive to negative effects and most suggest that improved service quality enhances compliance, especially among SMEs. Al-Ttaffi and Abdul-Jabbar (2016) examined the impact of tax service quality and taxpayer compliance behaviour in Yemen and found perceived tax service quality had a significant negative influence on tax compliance behaviour. Also, Awaluddin and Tamburaka (2017) examined the effect of service quality and taxpayer's level of compliance to payment of vehicle tax, the study found significant positive relationships. In a similar study, Wisudawaty et al. (2018) found system quality, information quality and service quality to significantly influence taxpayer compliance behaviour. Kamil (2015) study also found causal relationship between tax awareness, penalties, tax authority services and tax compliance. A study of Yemeni SMEs found low perception of service quality and this had a significant impact on tax non-compliance (Al-Ttaffi et al., 2016). Susuawu et al. (2020) found statistically significant positive effects of reliability, responsiveness, assurance and empathy on tax compliance. Hence, the need to examine the tax authority's service quality in Cross River State and its relationship with tax compliance.

3. Methodology

The study adopted a cross-sectional survey research design. Data were collected using a structured, self-administered questionnaire. The population comprised 1,163 registered small enterprises with the Cross River State Internal Revenue Service as at 31 October 2024. A

sample size of 298 respondents was determined using the Taro Yamane formula. Data analysis was conducted using Stata version 14. Ordered logit and probit regression techniques were employed to examine the influence of tax authority service quality on voluntary tax compliance behaviour. The research instrument was subjected to validity and reliability tests using factor analysis, the Kaiser-Meyer-Olkin (KMO) measure, Bartlett's Test of Sphericity, and Cronbach's alpha coefficients. All constructs met acceptable thresholds for validity and reliability. Table 1 shows the summary of the results of validity and reliability.

Table 1

Summary of validity and reliability of variables

Variables	Items	Cronbach alpha	Kaiser-Meyer-Olkin	Sig.	Bartlett's Test of Sphericity	Total variance explained
Voluntary tax compliance	9	0.663	0.843	.000	355.092	94.316
Responsiveness of tax officials	6	0.834	0.671	.000	141.151	74.469
Reliability of tax officials	6	0.857	0.692	.000	171.27	79.778
Empathy of tax officials	6	0.860	0.707	.000	183.934	80.661
Assurance of tax officials	5	0.878	0.677	.000	226.145	93.822

A brief summary of the Measure of Sampling Adequacy shows the sample is suitable for factor analysis and all variables had KMO values above 0.6. Also, the Bartlett's Test of Sphericity was significant. In terms of factor loadings and communality, responsiveness of tax officials had six items, after principal component analysis and varimax rotation was applied, all items had loadings and communalities above 0.5 and total variance explained of 74.469 percent. Similarly, items measuring the reliability of tax officials had factor loadings and communalities of all items above 0.5 and total variance explained of 79.778 percent. Also, empathy of tax officials had 6 items in the scale and all had values above 0.5 for communality and factor loadings with a total variance explained of 80.661 percent. Assurance of tax officials had 5 items in the scale and all met the 0.5 bench mark for communality and factor loadings with a total variance explained of 93.822 percent. Finally, voluntary tax compliance behaviour had 9 items which loaded on four factors. All items met the 0.5 bench mark for communality and factor loading with a total variance explained of 94.316 percent. In terms of reliability, Cronbach Alpha values above 0.6 are considered acceptable. All variables had acceptable reliability scores of above 0.6 and therefore adequate for the study. In summary, all the scales measuring the variables met the criteria for validity and reliability as shown by the results.

4. Results and Discussion

The demographic characteristics of respondents to the study is shown on Table 2. In terms of educational qualification 62.75 percent of the respondents had a first degree and about 9 percent had higher degrees the rest had other qualifications. This showed the respondents were quite literate. With respect to age, most of the respondents were within the very active age range and young too. Also, 49.33 percent of the respondents had business experience between 6-10 years, 33 percent had business experience of between 1-5 years and only 16.78 percent of the respondents had business experience above 11 years. In terms of the nature of businesses of the respondent's 50.33 percent of the businesses were engaged in trading while 20.47 percent were involved in service and 29.20 percent in manufacturing.

Table 2

Demographic distribution of respondents

Item	Frequency	percentage
Educational Qualification		
Ph.D	5	1.68
Master	19	6.38
First degree	187	62.75
OND	47	15.77
Secondary school Certificate	36	12.08
FSLC	4	1.34
Total	298	100
Age of respondents		
18-30 years	107	35.91
31-40 years	145	48.66
41 years and above	46	15.43
Total	298	100
Years of experience in business		
1-5 years	101	33.89
6-10 years	147	49.33
11 years and above	50	16.78
Total	298	100
Nature of business		
Service	61	20.47
Manufacturing	87	29.20
Others	150	50.33
Total	298	100

The results of the descriptive analysis indicate that respondents generally reported high perceptions of tax authority service quality across all four dimensions: responsiveness,

reliability, empathy, and assurance. The mean scores for these variables were all above the scale midpoint, suggesting that small business taxpayers in Cross River State perceive the services of the Cross River State Internal Revenue Service (CRIRS) relatively positively. This finding may be partly attributable to recent administrative reforms, increased taxpayer education, and gradual digitalization of tax processes within the Nigerian tax system. The results are as shown on Table 3.

Table 3

Descriptive statistics

Variables	**obs**	**Mean**	**Std. Dev.**	**Min.**	**Max.**	**Shapiro Wilk Test**
Voluntary tax compliance	298	4.126	0.371	1	5	.000
Responsiveness of tax officials	298	4.209	0.550	1	5	.000
Reliability of tax officials	298	4.243	0.547	1	5	.000
Empathy of tax officials	298	4.254	0.549	1	5	.000
Assuarance of tax officials	298	4.132	0.592	1	5	.000

The correlation analysis reveals weak but meaningful associations between the service quality dimensions and voluntary tax compliance behaviour. Empathy and assurance show statistically significant positive correlations with tax compliance, while responsiveness and reliability exhibit weaker and statistically non-significant relationships. Multicollinearity diagnostics (Tolerance and Variance Inflation Factor values) indicate that the explanatory variables are sufficiently independent and no multicollinearity issues, confirming the robustness of the regression estimates. See Table 4 for the results.

Table 4

Correlation and multicollinearity results

	VTC	RES	REL	EMP	ASS	VIF	I/VIF
VTC	1						
RES	-0.005	1				1.10	0.906
REL	0.034	-0.157*	1			1.09	0.921
EMP	0.122*	-0.270*	0.105	1		1.03	0.970
ASS	0.160*	-0.073	0.012	0.059	1	1.01	0.992

*Significant at $p<0.05$

The ordered logit and probit regression results provide deeper insights into the determinants of voluntary tax compliance. Empathy of tax officials emerges as a strong and statistically significant predictor of voluntary tax compliance behaviour. This suggests that when tax

officials demonstrate understanding, fairness, and consideration of taxpayers' circumstances, small business owners are more inclined to comply voluntarily with tax obligations. This finding is consistent with behavioural tax compliance literature, which emphasizes the role of respectful treatment, social norms, and relational trust in shaping compliance decisions, particularly in developing economies where enforcement capacity is limited. The results are shown in Table 5.

Table 5

Ordered Logit and Probit results for tax compliance behaviour

	Probit			Logit		
SP	Coef.	Z-stat.	Prob.	Coef	Z-stat.	Prob.
Responsiveness of tax officials	.11989	1.06	0.290	.23286	1.19	0.235
Reliability of tax officials	.04908	0.45	0.654	.10027	0.54	0.591
Empathy of tax officials	.31520	2.79	0.005*	.50120	2.58	0.010*
Assurance of tax officials	.2308	2.50	0.012*	.47517	2.73	0.006*
Psuedo R^2		0.0115			0.0118	
LR statistic		14.83	0.0051*		15.22	0.0043*

Assurance of tax officials also shows a statistically significant positive ($p<.05$) effect on voluntary tax compliance. This implies that taxpayers value the competence, credibility, and clarity provided by tax officials, especially in relation to explanations of tax obligations, procedures, and the use of tax revenues. Assurance enhances taxpayers' confidence in the tax system and reinforces perceptions of legitimacy, which in turn promotes compliance. This finding aligns with fiscal exchange and psychological contract perspectives, which argue that transparency and credible communication strengthen the implicit contract between taxpayers and the state.

Although responsiveness and reliability of tax officials were not statistically significant ($p>0.05$) in the regression models, their positive coefficients suggest that they remain relevant aspects of tax administration. The lack of statistical significance may reflect contextual factors such as standardized procedures, limited variation in service delivery, or taxpayers' prioritization of interpersonal and trust-based dimensions over procedural efficiency. In environments where taxpayers have historically experienced coercive or opaque tax administration, empathy and assurance may overshadow responsiveness and reliability as drivers of compliance.

These findings are consistent with prior empirical studies that report mixed effects of service quality dimensions on tax compliance. While some studies find responsiveness and reliability to be significant predictors in some jurisdiction *(Mustapha & Obid, 2015; Kastlunger et al., 2013; Sulistyowati et al., 2024)*, others emphasize the dominant role of trust-related factors such as empathy, fairness, and assurance *(Kirchler et al., 2008; Braithwaite, 2009; Kiptum et al., 2024).* The results of this study therefore suggest that improving service quality should go beyond procedural efficiency to include deliberate efforts to humanize tax administration and strengthen taxpayer–authority relationships.

Overall, the results support the Fiscal Exchange Theory by demonstrating that taxpayers' compliance behaviour is influenced by their perceptions of the quality and credibility of services provided by tax authorities. When taxpayers perceive tax officials as empathetic and trustworthy, they are more likely to view taxation as a fair exchange rather than a coercive obligation.

5. Conclusion and recommendation

This study examined the relationship between tax authority service quality and voluntary tax compliance behaviour of small enterprises in Cross River State, Nigeria. Anchored on the Fiscal Exchange Theory, the study conceptualized taxation as a reciprocal relationship in which taxpayers' willingness to comply depends partly on their perceptions of the quality and credibility of services provided by tax authorities. The findings suggest that small business taxpayers in Cross River State place greater emphasis on relational and trust-based dimensions of tax administration than on procedural efficiency alone. Specifically, when tax officials demonstrate understanding, fairness, professionalism, and competence, taxpayers are more likely to comply voluntarily with their tax obligations. This underscores the importance of viewing tax compliance not merely as an enforcement issue but as a behavioural and institutional outcome shaped by taxpayer–authority interactions. Although responsiveness and reliability did not emerge as significant predictors in this study, their relevance should not be discounted. The positive coefficients indicate that these dimensions still contribute to taxpayers' overall perceptions of service quality. Their lack of statistical significance may reflect contextual factors such as standardized administrative procedures or taxpayers' greater sensitivity to interpersonal treatment in an environment where trust in public institutions has historically been fragile.

Overall, the study provides empirical support for the Fiscal Exchange Theory by demonstrating that perceived service quality enhances the legitimacy of the tax system and strengthens the implicit fiscal contract between taxpayers and the state. Improving tax authority service quality, particularly in terms of empathy and assurance, can therefore serve as an effective strategy for enhancing voluntary tax compliance and sustainable domestic revenue mobilization in Nigeria.

In view of the results, tax authorities should adopt a more taxpayer-centric approach to service delivery. Training programmes for tax officials should emphasize interpersonal skills, ethical conduct, empathy, and effective communication, in addition to technical tax knowledge. Embedding empathy into tax administration can help reposition tax officials as facilitators rather than enforcers, thereby improving taxpayer trust and cooperation. Also, assurance should be strengthened through improved transparency and consistent communication. Tax authorities should provide clear, accurate, and timely information regarding tax obligations, procedures, and the utilization of tax revenues. Public disclosure of how tax revenues are used to finance visible public services can reinforce taxpayers' perceptions of value for money and strengthen the fiscal exchange relationship. Furthermore, while responsiveness and reliability were not statistically significant, continued investment in administrative efficiency remains essential. Simplifying tax procedures, reducing bureaucratic bottlenecks, and expanding the use of digital tax platforms can lower compliance costs for small enterprises and improve overall service quality. Digitalization should be complemented with taxpayer education to ensure accessibility and ease of use. Policymakers should recognize that enforcement-based strategies alone are insufficient for improving tax compliance among small enterprises. Behavioural and institutional reforms that enhance trust, legitimacy, and service quality are more likely to yield sustainable compliance outcomes, particularly in sub-national tax administrations. There is need for continuous monitoring of taxpayer perceptions and service quality. Regular taxpayer satisfaction surveys and feedback mechanisms can provide valuable insights for refining tax administration strategies and aligning them with taxpayers' expectations. Finally, strengthening the service quality of tax authorities, especially in terms of empathy and assurance, offers a viable pathway for improving voluntary tax compliance, expanding the tax base, and achieving sustainable revenue mobilization in Cross River State and Nigeria at large.

References

Alabede, J. O., Ariffin, Z. Z., & Idris, K. M. (2011). Determinants of tax compliance behaviour: A proposed model for Nigeria. *International Research Journal of Finance and Economics*, *78*, 121–136.

Alm, J., & Torgler, B. (2011). Do ethics matter? Tax compliance and morality. *Journal of Business Ethics*, *101*(4), 635–651. https://doi.org/10.1007/s10551-010-0721-7

Al-Ttaffi, L. H. A., & Abdul-Jabbar, H. (2016). Service quality and tax compliance: Evidence from Yemen. *International Journal of Business and Management*, *11*(2), 108–119.

Al-Ttaffi, L. H. A., Abdul-Jabbar, H., & Mohammed, A. A. (2016). Tax service quality and tax compliance: Evidence from SMEs in Yemen. *Asian Journal of Accounting and Governance*, *7,* 1–12.

Ameyaw, B., Korang, J., & Gatsi, J. G. (2016). Taxpayer satisfaction with tax services and compliance behaviour. *International Journal of Economics and Finance*, *8*(9), 104–114.

Amoh, J. K., & Ali-Nakyea, A. (2019). Tax administration and compliance in developing economies. *Journal of African Business*, *20*(2), 1–18.

Awaluddin, I., & Tamburaka, S. (2017). The effect of service quality on taxpayer compliance. *Journal of Economics and Finance*, *8*(1), 34–41.

Besley, T., & Burgess, R. (2002). The political economy of government responsiveness. *Quarterly Journal of Economics*, 117(4), 1415–1451. https://doi.org/10.1162/003355302320935061

Bojuwon, M., & Obid, S. N. B. S. (2015). Tax service quality and compliance behaviour in developing countries. *Asian Social Science*, *11*(10), 293–301.

Braithwaite, V. (2009). *Defiance in taxation and governance: Resisting and dismissing authority in a democracy*. Edward Elgar Publishing.

Christian, C., & Alm, J. (2014). Empathy, sympathy, and tax compliance. *Journal of Economic Psychology*, *40*, 62–82.

Eisenhauer, J. G. (2006). The role of morality in tax compliance. *Journal of Economic Behavior & Organization*, *60(*3), 465–486.

Hetherington, M. J., & Husser, J. A. (2012). How trust matters: The changing political relevance of political trust. *American Journal of Political Science*, *56*(2), 312–325.

Hidayat, W., Arifin, Z., & Nugroho, S. (2014). Factors influencing tax compliance behaviour. *Journal of Accounting and Taxation*, *6*(1), 1–9.

Jimenez, P., & Iyer, G. S. (2016). Tax compliance in a social setting: The influence of social norms. *Advances in Taxation*, *23*, 1–34.

Kamil, N. I. (2015). The effect of tax awareness, tax penalties, and tax service quality on tax compliance. *International Journal of Economics and Management*, *9*(2), 211–226.

Kastlunger, B., Lozza, E., Kirchler, E., & Schabmann, A. (2013). Powerful authorities and trusting citizens: The slippery slope framework and tax compliance in Italy. *Journal of Economic Psychology, 34,* 36–45. https://doi.org/10.1016/j.joep.2012.11.007

Kiow, T. S., Salleh, M. F. M., & Kassim, A. A. M. (2012). The determinants of individual tax compliance behaviour. *Procedia – Social and Behavioral Sciences*, *65*, 114–119.

Kiptum, A., Kapkiyai, C., & Kirui, D. (2024). Tax service quality, trust in government, and tax compliance among small and medium enterprises in North Rift Economic bloc. *SEISENSE Journal of Management, 7*(1), 170-185.

Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The "slippery slope" framework. *Journal of Economic Psychology, 29*(2), 210–225. https://doi.org/10.1016/j.joep.2007.05.004

Muhammed, B., & Saad, N. (2016). The role of service quality in tax compliance. *Procedia Economics and Finance*, *35*, 188–195.

Mustapha, B., & Obid, S. N. S. (2015). Tax service quality: The mediating effect of perceived fairness and trust on tax compliance behavior. *Procedia Economics and Finance, 31*, 456–462. https://doi.org/10.1016/S2212-5671(15)01210-2

OECD. (2022). *Tax administration 2022: Comparative information on OECD and other advanced and emerging economies*. OECD Publishing.

Osei-Darko, R. (2012). Tax compliance behaviour in emerging economies. *International Journal of Business and Social Science*, *3*(21), 1–9.

Palil, M. R., & Mustapha, A. F. (2011). Factors affecting tax compliance behaviour in Malaysia. *African Journal of Business Management*, *5*(33), 12864–12872.

Richardson, G. (2008). The relationship between culture and tax evasion across countries. *Journal of International Accounting, Auditing and Taxation*, *17*(2), 69–84.

Rudolph, T. J. (2009). Political trust, ideology, and public support for taxation. *Political Behavior*, *31*(4), 563–588.

Sulistyowati, D., Rusli, D., Chusnah, F. N., Supriati, D., & Annisa, A. (2024). Taxpayer compliance of MSME: The role of tax knowledge, tax office service quality, and trust in the government. *Taxation and Public Finance, 1*(2), 61–70

Susuawu, E., Suryanto, T., & Suyanto, S. (2020). Tax service quality and SME tax compliance. *Journal of Accounting and Investment*, *21*(3), 426–445.

Tiebout, C. (1956). A pure theory of local expenditures. *Journal of Political Economy*, *64*(5), 416–424.

Torgler, B. (2007). *Tax compliance and tax morale*. Edward Elgar Publishing.

World Bank. (2023). *Enhancing domestic revenue mobilization in Sub-Saharan Africa*. World Bank Publications.