

The Determinants of Tax Returns for Tax Officials: An Essay in the Tunisian Context

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Abstract

The objective of this research paper is to study the determinants of the fiscal returns of tax officials in Tunisia during the period 2010-2014. The variables are established on the basis of the rating sheet relating to the control and collection allowance reserved for the tax administration. The empirical results show a positive and significant relationship between spontaneous deposits, the recognition of debts and judgments with the control and collection allowance, on a sample of 217 agents and managers belonging to the Directorate-General for Taxes.

Keywords: tax return, compensation and collection allowance, tax inspector, Tunisia

JEL Classification: D34, E62, H21, H3.

1. Introduction

It's a fact that, taxation is of a greater importance and does play an important role in the political, economic and social life of any country. Taxation is a major concern for States. Since the beginning of the 20th century, taxation has been the main source of state financing and the main economic and social policy instrument in Tunisia. Taxes make it possible to cover public expenditure and to ensure a certain redistribution of wealth to maintain social peace and promote human development (Khadijah Mohd Isa et al, 2014). In this sense, the Tunisian tax system is the core of the Tunisian economy. It is, on the one hand, a regulator of tax revenues and, on the other hand, a dynamic engine of public finances. In the absence of resources, Tunisia imperatively needs sustainable tax revenues to run its countless public services and carry out its development policy.

In Tunisia, fiscal performance is first and foremost due to fiscal control. This is a well debated issue because of the particular interest it denotes and the high importance it has as a procedure for redressing the tax behavior of users and as a tool for improving tax revenues. Thus, fiscal control, which is a corollary to the declaratory regime, remains an instrument for regulating the tax system. Firstly, it ensures that taxpayers fulfill their obligations properly and, secondly, to combat tax evasion and avoidance that is detrimental to the fairness and effectiveness of the system (Khlif et al, 2016, Michele Raitano & Roberto Fantozzi, 2015).

The performance of the tax control is a major priority for the General Directorate of Taxes, because the Tunisian State budget is funded mainly by tax and non-tax revenues, at around 80% in the finance act of 2016 (Note 1). Thus, in order to motivate their staff, the President of the Republic, on a proposal from the Minister of Finance, decrees: *"An annual indemnity shall be awarded to the incumbent, temporary and contractual staff of the ministry of finance and the national school of finance with the exception of the agents of the general directorate of customs"* (Note 2).

In this respect, this research raises the question of the performance of fiscal control by asking the following main question: what are the determinants of the fiscal returns of tax officials in Tunisia?

To answer this research question, this paper will be organized as follows: Section 2 attempts to present the literature review and the research hypotheses. The third section describes the research methodology adopted. The fourth section summarizes the results of the econometric analysis. Finally, the fifth section presents conclusions, limitations and future research avenues.

2. Literature Review and Research Hypotheses

Citizens are required to scrupulously comply with the duty of taxation as a sacred duty, knowing that any infringement constitutes a violation of the right of the entire community and a weakening of the spirit of citizenship. In this sense, Article 10 of the Tunisian Constitution (Note 3) stipulates that *"The payment of taxes and contributions to public offices, in accordance with a fair and equitable system, is a duty. The State shall put in place the mechanisms to ensure the recovery of taxes and the fight against tax avoidance and evasion"*. Khlif et al. (2016) state that: *"the tax system in a country is considered as a social contract between taxpayers and their State"*. In this context, Riahi-Belkaoui (2004) defines the tax system as *"a special social contract whereby individuals in a given state accept and trust their government in general, and comply with the tax burden in particular, as the government ensures their moral dignity, as well as the conduct of their affairs."*

2.1 Spontaneous Deposit

The Tunisian tax system is characterized by the spontaneous filing of declarations by taxpayers. These declarations under the supervision of the tax authorities in accordance with the tax legislation in force. The purpose of the control operation is essentially to ensure the accuracy of the filing of returns and their accuracy. It also provides an opportunity to guide taxpayers and inform them of their rights and obligations under the tax legislation.

Joint note 37/2002 made comments on the provisions of articles 81 to 88 of the code of rights and tax procedures (Note 4) relating to administrative tax penalties. In this sense, its articles predicted a penalty of late payment of all or part of the tax, a penalty for delay due in the event of failure to report within the statutory time limits of income or profits exempt from tax or submitted withholding tax, whether it be a spontaneous declaration or a delay in reporting by the tax control services, a penalty for failure to withhold or withhold deduction, a penalty for lack of payment of the duty stamp or for its insufficient discharge and a late payment penalty for the payment of the tax claims recorded in the records of the receiver of the finances. As a result, tax supervisors seek to enforce and comply with tax legislation by monitoring taxpayer default situations.

H1: *The amount of spontaneous deposits with a positive and significant impact on the amount of the control and collection allowance received by the tax control officers.*

2.2 Acknowledgment of Debt

According to Article 27 of the code of rights and tax procedures: *"The limitation period is interrupted by notification of the results of the tax audit, by acknowledgment of debt, and failing that, by notification of the taxation order ..."*. In this sense, taxpayers can settle their situations of default, verification or taxation by the subscribing of a declaration of rectification or recognition of debt. Failure to comply with the timing of payment deadlines exposes taxpayers to the payment of penalties for delays under the amnesty laws of 2006, 2012 and 2015. Thus, the intervention of tax officials will be materialized by recognition of Debts as well as constraints made mandatory.

H2: *The amount of the recognitions of debts has a positive and significant impact on the amount of the control and collection allowance received by the tax control officers.*

2.3 Preliminary Verification

The tax authority has powers to compel the taxpayer to carry out its declaratory obligations within the deadlines and under the conditions laid down by the Tunisian tax legislation. Pursuant to Article 37 of the code of rights and tax procedures: *"Preliminary verification of declarations, deeds and writings held by the tax authorities shall be carried out on the basis of the information contained therein and of any documents and information available to it administration ..."*.

The taxpayer is required to submit the necessary explanations and justifications to the tax authorities in writing within twenty (20) days from the date of notification of the application.

In case the taxpayer does not reply in writing within twenty (20) days from the date of notification of the request, or in the event of an incorrect reply and on the basis of Article 43 of the code of rights and tax procedures: *"The tax administration shall notify the taxpayer in writing of any adjustments relating to its tax position. Such notification shall be effected in accordance with the procedures laid down in Article 10 of this Code. The notification shall include:*

- *The nature of the tax audit of the taxpayer;*

- *The heads of adjustments and the method used for the establishment of the new tax bases;*
- *The amount of tax payable or rectifications of the tax credit, deferral and deferred depreciation;*
- *Penalties payable;*
- *The taxpayer's invitation to submit observations, objections and reservations concerning the results of the verification, within 30 days of the date of the notification."*

According to Articles 44, 44 Bis and 45 of the code of rights and tax procedures, the taxpayer must reply in writing to the results of the tax audit within forty-five (45) days (Note 5) from the date of the notification. Where the taxpayer objects to the results of the tax audit within the time limits set out in section 44 of the code of rights and tax procedures, the tax administration must reply in writing to the taxpayer's opposition within a period not exceeding six (6) months (Note 6) from the said opposition. The partial or total rejection by the tax authorities of the taxpayer's opposition must be justified. This reply shall be notified in accordance with the procedures laid down in Article 10 of this Code. The taxpayer shall be given a period of fifteen days from the date of notification of the reply of the tax authorities to submit his observations, objections and reservations in writing.

The acquiescence of the taxpayer to all or part of the results of the tax audit is affected by the subscription of an amending declaration and an acknowledgment of debt.

H3: *The amount of the preliminary checks has a positive and significant impact on the amount of the control and collection allowance received by the tax control officers.*

2.4 The Judgments

The effectiveness of the Tunisian declarative system rests essentially on the concept of taxpayers' good citizenship and confidence in the taxpayer. However, in order for this system to meet the expected efficiency, the tax administration has a power of control and sanction to combat tax evasion, in particular by implementing the procedure of taxation of its own motion (Sami Kraiem, 2007; Omer N. Gokalp et al., 2017). Indeed, the Tunisian legislation continues to evolve through the generalization of the procedure of taxation order.

Accordingly, each statutory taxation is based on Act N° 2000-82 of 9 August 2000 promulgating the code of taxes and rights and procedures (Note 4), in particular articles 47, 48, 49, 50, 51 and 52, and the decision of the minister of finance who may delegate the power to sign the taxation order to the director general of taxes, the head of the national control and tax investigations unit, the director of large Enterprises or to the Head of the regional tax control authority centers. Accordingly, in applying the provisions of its articles, statutory taxation decrees include different situations, such as failure to file prescribed declarations and acts, disagreement on the results of the preliminary verification and in the case of default of payment of back taxes.

H4: *The amount of judgments of statutory taxation orders has a positive and significant effect on the amount of the control and collection allowance received by the tax control officers.*

2.5 The Number of Non Paid Days of Leave

Article 49 of the general staff regulations for civil servants states: "An official may request leave to participate in a training course organized by the administration". Similarly, Article 50 of the same statute suggests that: "Leave without pay may be granted to officials. The duration of the leave without pay, which may not exceed three months per year, shall not be considered as an effective service".

So, employees generally wish to be able to choose their holiday dates according to their personal and / or family constraints and aspirations.

H5: *The number of days of leave without pay of the agent during the year in question has a significant impact on the control and collection allowance received by the tax control officers.*

2.6 The Number of Days or Parts of Days of Irregular Absence

As part of the preparation of the rating sheet for the control and collection allowance, the tax administration monitors the state of irregular absences of its agents. Accordingly, an official who has not notified his employer in accordance with the legislation in force is considered to be in the absence of an official. Pursuant to law N° 83-112 of 12 December 1983, laying down the general regulations governing State employees, local authorities and public establishments of an administrative nature, any not justified absence by a regular holiday shall be deducted from wages as any days of absence, without prejudice, where appropriate, to disciplinary sanctions. In this sense, Rui Huang & Muzhe Yang (2015) studied the impact of paid leave in the Canadian context. As a result, we can see that the irregular absences of tax control officers constitute a shortfall to the public treasury.

H6: *The number of days or fraction of days of irregular absence of the agent during the year has a significant impact on the control and collection allowance received by the tax control officers.*

2.7 The Penalties Imposed

As stated in article 51 of the same statute, the head of the administration to which the official belongs has the disciplinary power. In this sense, the disciplinary sanctions first degrees that may be imposed on public officials include warning and blame. Similarly, second-degree sanctions include a delay of 3 months to a maximum of one year for advancement, automatic transfer with change of residence, temporary exclusion for a maximum of six months with deprivation of treatment and revocation without suspension of pension rights. However, the latter can only be pronounced after consultation with the Disciplinary Council.

H7: The penalties imposed by the first degree and the second degree suffered by the staff member during the year have a significant impact on the control and collection allowance received by the tax control officers.

3. Research Methodology

3.1 Sample

Our reference population is made up of all the tax supervisors belonging to the directorate-general for taxes. But given the impossibility of interviewing the whole population exhaustively, we chose to conduct our survey in the region of greater Tunis (Governorate of Tunis, Ariana, Mannouba and Ben Arous).

Our sampling frame is made up of 217 people who are randomly drawn from the population.

The variables constituting our econometric model were extracted from the scorecard for the control and collection allowance. This form is for officers and managers of the national control and tax investigation unit, the management of large companies and the regional tax control centers. Thus, our interviewed sample enabled us to collect the necessary information during the period 2010 to 2014.

Table 1. Distribution of Tax Control Officers by Rank

	Number of agents	Percentage
Central inspector (A1)	59	27,19%
Inspector (A2)	87	40,09%
Controller (A3)	71	32,72%
Total	217	100%

3.2 Research Model

$$ICR_{it} = \alpha_0 + \alpha_1 DS_{it} + \alpha_2 REC_D_{it} + \alpha_3 VP_{it} + \alpha_4 JUGEMENTS + \alpha_5 NJCSS_{it} + \alpha_6 NJAI_{it} + \alpha_7 SI_{it} + \varepsilon_{it}$$

With:

ICR_{it} : This is the amount of the control and collection allowance received by the tax supervisor i in year t ;

DS_{it} : The amount of spontaneous deposits following notification of agent i of the tax office in year t ;

REC_D_{it} : The amount of the acknowledgments of the debts following notification of the agent i of the office of control of the taxes during the year t ;

VP_{it} : The amount of preliminary checks carried out by agent i of the tax office in year t .

JUG_{it} (ATO_SV; ATO_DS) : The amount of judgments handled by agent i of the tax office in year t ;

$NJCSS_{it}$: The numbers of days of leave without pay of agent i of the taxation office in year t ;

$NJAI_{it}$: The number of days or fractions of days irregularly absent from officer i in the tax office during year t ;

SI_{it} : The first degree and second degree sanctions imposed by agent i of the tax control office during year t .

4. Results and Interpretations

4.1 Hausman Specification Test

Table 2. Hausman Specification Test

	Coefficients			sqrt(diag(V _b -V _B))
	(b)	(B)	(b-B)	S.E.
	FE	RE	Difference	
DS	1.9436	1.5371	0.4065	1.0184
REC_D	8.2532	6.6719	1.5813	9.2041
VP	4.3423	3.7102	0.6321	0.1916
ATO_SVP	0.5125	0.2203	0.2922	1.0032
ATO_SD	0.7132	0.3172	0.3960	0.1227
NJCSS	2.1035	1.7082	0.3953	1.7347
NJFJAI	-0.4876	0.1911	-0.6787	0.1362
SI	-0.6235	0.3570	-0.9805	0.5579
b = consistent under Ho and Ha; obtained from xtreg				
B = inconsistent under Ha, efficient under Ho; obtained from xtreg				
chi2(8) = (b-B)'[(V _b -V _B) ⁽⁻¹⁾](b-B) = 3.67				
= 3.67				
Prob>chi2 = 0.4158				

The Hausman test is a test used to determine whether the coefficients of the two estimators (fixed and random) are statistically different. Indeed, the probability of this test is greater than the threshold of 10% (Prob> chi2 = 0.4158) which implies that the random effects model is preferable to the fixed effects model.

4.2 Descriptive Statistics and Correlations of Pearson

Table 3. Descriptive statistics

Variables	N	Observations	Mean	Std.Dev	Minimum	Maximum
ICR	217	1085	0.862	0.319	0	1
DS	217	1085	0.467	0.918	0	2.311
REC_D	217	1085	0.376	0.158	0.0001	0.985
VP	217	1085	0.419	0.304	0.672	2.143
ATO_SVP	217	1085	0.252	0.228	0.437	0.812
ATO_SD	217	1085	0.394	0.569	0.593	0.726
NJCSS	217	1085	0.297	0.214	0.981	1.069
NJFJAI	217	1085	- 0.188	0.016	0	1
SI	217	1085	- 0.029	0.146	0.332	0.714

The explanatory variables are studied using dispersion indicators whose objective is to characterize the variability of the data: mean, standard deviation, minimum and maximum.

Descriptive statistics show that 86.2% of tax auditors collect the maximum amount of the control and collection allowance (on average 3100 TND net of taxes and social charges in 2010 and 4100 TND net of taxes and Payroll taxes in 2014) with an increase of 22% each year. Similarly, the statistics of the explanatory variables (DS, REC_D, VP, ATO_SVP, ATO_SD) tend to recall the effect of spontaneous deposits, debt recognition, preliminary checks, taxation and preliminary checks (46.7%, 37.6%, 41.9%, 25.2% and 39.4%) over the period under review. However, we note that the average of the variables (NJCSS, NJFJAI, SI) remain unimportant because of the weakness of this mean (0.297; -0.188 and -0.029).

Table 4. Correlation matrix

	ICR	DS	REC_D	VP	ATO_SVP	ATO_SD	NJCSS	NJFJAI	SI
ICR	1.000								
DS	0.206	1.000							
REC_D	0.307	0.105	1.000						
VP	0.241	0.169	0.187	1.000					
ATO_SVP	0.114	0.183	0.021	0.132	1.000				
ATO_SD	0.437	0.068	0.115	0.171	0.424	1.000			
NJCSS	0.094	0.166	0.149	0.029	0.127	0.006	1.000		
NJFJAI	- 0.156	- 0.221	- 0.463	- 0.265	- 0.146	- 0.371	0.292	1.000	
SI	- 0.044	- 0.543	- 0.079	- 0.112	- 0.208	- 0.074	0.087	0.105	1.000

Subsequently, a bivariate analysis consists in studying the correlation between the variables taken two by two to ensure that there is no multicollinearity between the variables of our model. This analysis is an essential prerequisite for multivariate analysis. In this sense, multicollinearity is a statistical problem often encountered in regression. This problem of multicollinearity occurs when the correlations between variables are high. According to Kervin (1992), a critical value equal to 0.7 is obtained from which a serious collinearity problem between the independent variables is pronounced. This critical value is high at 0.8 according to Evrard et al. (2003). In our analysis, we retain the limit set by Kervin (1992).

Thus, Table 4 presents the Pearson correlation matrix for our sample. The results presented in this table indicate that most of the explanatory variables (DS, REC_D, VP, ATO_SVP, ATO_SD) are positively correlated to our dependent variable (ICR). The explanatory variables when they appear to be globally weakly correlated which means the results obtained are not biased.

4.3 Econometric Results and Interpretations

Table 5. Multivariate regression analysis

Variables	Signe prédit	Coef.	Z	P> z
Constante	+/-	- 0.1415	- 3.41	0.000***
DS	+	0.0037	3.24	0.002***
REC_D	+	0.138	2.37	0.031**
VP	+	0.141	2.45	0.016**
ATO_SVP	+	1.260	1.79	0.078*
ATO_SD	+	1.284	1.81	0.093*
NJCSS	-	- 0.387	- 0.55	0.569 (n/s)
NJFJAI	-	- 0.221	- 1.83	0.066*
SI	-	- 0.197	- 0.34	0.411 (n/s)
	Number of staff interviewed			217
	Number of observations			1085
	Wald chi2			76.31
	Prob > chi2			0.0000

*, **, ***: the coefficients are significant at the thresholds of 10%, 5% and 1%, respectively

With:

ICR_{it}: This is the amount of the control and collection allowance received by the tax supervisor *i* in year *t*;

DS_{it} = (Main + Penalties): The amount of spontaneous deposits following notification of agent *i* of the tax office in year *t*;

REC_D_{it} = (Principal + Penalties): The amount of the acknowledgments of the debts following notification of the agent *i* of the office of control of the taxes during the year *t*;

VPit = (Main + Penalties): The amount of preliminary checks carried out by agent i of the tax office in year t.

JUGit = (Main + Penalties): The amount of judgments handled by agent i of the tax office in year t;

NJCSSit: The number of days of leave without pay of agent i of the taxation office in year t;

NJFJAIt: The number of days or fractions of days of irregular absence of the agent i from the tax office in year t;

SIit: The first degree and second degree sanctions imposed by agent i of the tax control office during year t;

According to Table 5, it should be pointed out, first of all, that our model is statistically significant as a whole (Wald $\chi^2(8) = 76.31$; $\text{Prob} > \chi^2 = 0.0000$). In other words, the independent variables contribute to the explanation of the value of the control and collection allowance received by the tax supervisor during the year at the rate of 76.31%. This suggests that our explanatory variables may be regarded as guarantors for each tax supervisor to collect the maximum amount of this allowance, which is a reward for their efforts in the area of combating anomalies and tax offenses and to encourage them to improve their level of performance and profitability in this area.

We found in the analysis of our model that most of the regression coefficients are positive and significant with the exception of the variables NJCSS, NJFJAI and SI which have negative coefficients. On the contrary, the variable (NJFJAI) appears to be negatively significant at the order of 10% (Coeff = -0.221; $P > |z| = 0.066$). The other two variables (NJCSS, SI) have negative sign coefficients and have insignificant effects on the value of the control and collection allowance.

The findings highlight the importance of the effect of spontaneously deposited amounts, amounts of debt recognition, amounts of preliminary audits and amounts of judgments on the amount of the control and collection allowance received by Officer during the year.

The results of our econometric analysis reveal that the variable (DS) appears to be positively significant at a 1% risk level (Coeff = 0.0037; $P > |z| = 0.002$). The fundamental focus of this research paper is to study the factors affecting the value of the control and collection allowance. In this sense, tax supervisors, within the limits of their territorial competence, ensure the application of the tax legislation in force and ensure the fiscal control of taxes, duties, taxes, royalties and other fiscal levies governed by the provisions of the code of taxation rights and procedures, in particular with regard to on-the-spot checks, regularization of defects and discoveries and tax auditing. Thus, the role of tax auditors is to combat tax avoidance and evasion. In this sense, Deboissy & Cozian (2010) consider tax evasion to be *"the fact evading, totally or partially, the tax by using legal processes or arrangements"*.

The Tunisian tax system is a declarative system. Indeed, taxpayers file spontaneously (DS) the different types of declarations. However, the taxpayers' lack of good citizenship prompts them to lower their tax returns. Indeed, some taxpayers prefer to take a large fiscal risk other than paying a large amount of tax, which comes right from the public treasury. On the basis of its declarations and using other informational sources, the tax authorities may carry out checks on the taxpayer to verify the validity of the declared taxable income. This control may lead, where appropriate, to the detection of the taxpayer's tax risk and to penalties.

The variables (REC_D and VP) are respectively positive (Coeff = 0.138 and Coeff = 0.141) and significant at the order of 5% ($P > |z| = 0.031$; $P > |z| = 0.016$). Consequently, the limitation period is interrupted by the notification of the results of the tax audit, the acknowledgment of the debt, and, failing that, the notification of the tax order of its own motion.

The variables (ATO_SVP and ATO_SD) are positive (Coeff = 1.260 and coeff = 1.284) and significant at the order of 10% ($P > |z| = 0.078$; $P > |z| = 0.093$). Indeed, Article 52 of the Code of Taxes and Procedures provides that: *"The decree of ex officio taxation shall be enforceable notwithstanding the actions in opposition thereto. The execution of the order is suspended by the payment of 20% of the amount of the principal tax or by the production of a bank guarantee for the same amount, within 60 days Date of notification"*.

According to the interviews with tax supervisors in our sample, we noted the importance they attached to its various variables. Thus, the (DS; REC_D; VP; ATO_SVP and ATO_SD) are the main factors in addition to others affecting the control and collection allowance received by the tax supervisor during the year. According to his experts, each agent is obliged to collect a certain amount for the benefit of the public treasury.

The results we obtained are consistent with the results found by József Pántya et al. (2016). These authors have shown the effect of tax systems on motivation at work. Moreover, the efficiency of a tax system can be judged not only by the performance of the work but also by its impact on tax compliance (József Pántya et al., 2016; Fochmann & Weimann, 2013)

5. Conclusion

In this study, we tried to study the factors influencing the control and collection allowance received by tax auditors at the end of each year. It is clear that one of the major concerns of the Tunisian tax administration is the performance of the tax control given its essential role in the tax system of tomorrow. However, the performance of the tax control depends primarily on the competence of the controllers and their motivation, the goodwill of the management but above all the tax service culture to be developed in the tax administration in general and the auditors in particular because The latter represent the tax authority on the occasion of a control.

The development of our econometric model was extracted from the rating sheet for the control and collection allowance for officers and executives of the national control and tax investigation unit, the management of large companies and the regional centers Control of taxes. In this sense, our research contributes to the current debate on Tunisian taxation using

a sample of 217 tax auditors. We try to clarify the main factors influencing the control and collection allowance.

Our empirical results show a positive and significant effect of spontaneously deposited amounts, debt recognition amounts, preliminary verification amounts and judgment amounts, and a negative effect of attendance and discipline variables on the amount of the allowance Control and collection process received by the taxation officer during the year.

This study, like any other research does have some limitations. Indeed, the unavailability of the data, the size and the choice of the components of our sample constitute possible insufficiencies for our research work. These limits can reduce the explanatory power of our model. This could pave the path for future research.

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Notes

Note 1. http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr

Note 2. Decree No. 2011-3399 of 5 November 2011, Official Journal of the Republic of Tunisia. P.2507.

Note 3. Tunisian constitution. Publications of the official printing office of the Tunisian Republic, (2015).

Note 4. Code of rights and tax Procedures (2016). Publications of the official printing office of the Tunisian Republic (2016).

Note 5. This expression is replaced by article 31-4 of finance law 2014-59 of 26 December 2014 (within 30 days for preliminary verifications notified before 02 December 2014 and 45 days after this date).

Note 6. Pursuant to the provisions of article 31-6 ° of the said Finance Act n ° 2014-59 of December 26, 2014: The said period of 6 months is calculated from January 1, 2015 for the answers of the fiscal services to the oppositions which have Submitted by taxpayers before that date.

Note 7. As supplemented by Act No. 2001-123 of 28 December 2001 on the Finance Act for 2002 (art. 38), amended by Act No. 2002-1 of 8 January 2002 on the relaxation of tax procedures and the Finance Act 2005, n ° 2004-90 of December 31.

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