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## THE MODERATING ROLE OF RISK PREFERENCES ON THE EFFECT OF TAX AMNESTY ON TAX COMPLIANCE

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### ABSTRACT

The objective of this study is to examine the moderating role of risk preference on the relationship between tax amnesty and tax compliance. The study used survey method of generating the required data. The total population of the study was 301. The sample was drawn from the population using Krejcie and Morgan Table of sample determination, thus, the total sample was 263. The result of the study shows that tax amnesty is significantly and positively related with tax amnesty. The result also revealed that risk preference could positively but insignificantly moderates the relationship between tax amnesty and tax compliance. The study proposed an extension to the basic tax compliance model to incorporate tax amnesty. The study also indicated that other factors may equally be determinants of tax compliance which researchers should look out for. The focus on only the economic factors may seem to be a limitation. Therefore, future researchers should incorporate social, political and technological factors as the case may be.

**Keyword:** Tax amnesty, tax compliance, taxpayer, risk preferences.

### INTRODUCTION

Revenue is vital to human development. Revenue is associated with the birthing, sustenance and development of a nation. Tax a major source of revenue in organized societies. Tax is not associated with human and national development alone; it also supports economic development, and promotes equitable distribution of wealth and societal stability. Because of the vital advantage of taxation, Economists determined factors responsible for tax compliances (Nguyen et al., 2022). According to Akubo et al. (2016), taxation is a burden which every individual must carry in order to assist the government in realizing its objectives of providing basic amenities and social programmes for the citizens. It is an important tool for income redistribution and revenue generation necessary for economic development of a country and provision of infrastructure, social activities and other public goods required in the best interest of the citizens (Nguyen et al., 2022).

Tax compliance has been an emotive issue that attracts both taxpayers and tax policymakers. In Nigeria and many other developed and developing countries, there is a growing concern on the incidences of tax evasion and tax avoidance (Deloitte, 2017). These problems contribute to discouraging optimal compliance by taxpayers (Nguyen et al., 2022). Improving revenue base of

a country is one of the key national goals which could be translated into meaningful developmental trajectories (Kiabel & Effeloo, 2018). For example, in Nigeria policymakers are remarkably keen on improving the country's revenue inflow from tax.

Tax compliance is one of the topics that brought many tax amnesties in Nigeria and other countries around the world. In Nigeria for instance, the government initiated the Voluntary Asset and Income Declaration Scheme (VAIDS) in order to bring more individuals and small and medium scale enterprises (SMEs) to voluntarily comply with payment of tax liability. Therefore, the focus is now more on improving tax revenue, so that the country's march towards effective tax system will be accomplished. In a bid to grow Nigeria's tax revenue and to elevate non-oil tax to Gross Domestic Product (GDP) ratio from the prior level of 6% to 15% by the year 2020, VAIDS was introduced (Deloitte, 2017). Kiabel and Effeloo (2018) viewed VAIDS as a form of tax amnesty whose major aim is to make taxpayers voluntarily claim their earnings and belongings to avoid prosecution (which includes "naming" and "shaming").

Tax resistance is a universal phenomenon. It is observed that, across countries, resistance to tax overtly or covertly underlies tax policy and tax administration (Torgler, 2003). The ultimate goal of any conscious government effort towards tax is to ensure that, all loose ends are tightened, so that, revenue inflow will be optimal and guaranteed (Okoye, 2019; Popoola et al., 2017). Specifically, the behavior of Nigerian with regards to payment of taxes is quite worrisome as many are susceptible to incidences of tax evasion and avoidance (Okoye, 2019). Thus, the government losses millions from expected income to be generated from oil and non-oil sectors (Oladele, et al., 2019; Jack et al., 2018).

The major challenges facing tax revenue in Nigeria includes, poor accountability, lack of awareness among the general public on the imperatives and benefits of paying taxes, corruption of tax officials, tax avoidance and evasion by taxpayers, connivance of taxing officials with taxed population, poor tax collection methods (Popoola et al., 2017). Quite naturally, other ancillary factors like absence of workable system of amnesty in case of unintentional violations, general public misconceptions about the fundamental ideal of tax, lack of sufficient mechanism to trace and punish offenders have in one way or the other contributed to the growing incidence of tax resistance (Okoye, 2019; Kiabel & Effeloo, 2018; Ça kurlu & Fatih, 2011).

Factors responsible for tax compliance are many, and they are varied (Oladele, et al., 2019; Okoye, 2019; Alm, 1990). Tax amnesty is a programme or a window designed mostly to forgo perceived and real past non-compliance by taxpayers so as to encourage voluntary compliance in future. Tax amnesty is mostly embraced by government through tax authority to increase its revenue base. It is usually targeted at certain class or category of taxpayers. Evidence has shown that, countries with problems in their revenue generation drive could end up achieving nothing in terms of provision of social amenities to it citizens. Therefore, Torger (2003) argue that, tax amnesty has been found to be potent tax compliance device. However, it is found that, while huge revenue has been made in some countries through tax amnesty; the idea failed in other countries. This may be due to difference in culture, context, circumstances and civic respect. According to Mahestyant et al. (2018), tax evaders have likelihood of raising the national revenue, thus, government usually anticipates a window to convey tax evaders into tax nets through tax pardoning programmes specifically designed for that purpose.

Amnesty which means giving up a right implies that decided penalties are reduced or completely cancelled by competent authorities (Ipek et al., 2012). According to Arowolo and Folarin (2014),

tax amnesty programmes usually apply to certain taxpayers, that is, those who had formerly enumerated with the tax authority but had stopped paying taxes. Moreover, tax amnesty concern those in business for years without due tax registration for tax purposes, hence, their tax liability has not been forthcoming. Another possibility for tax amnesty is related to those taxpayers who had previously been paying taxes but remains unreliable with prompt payments. Lastly, tax amnesty comes in handy in situations where taxpayers accumulate huge amounts in debts or under circumstances where they possesses huge hidden proceeds due to potential tax charges on those incomes (Arowolo & Folarin, 2014). It is worthy to note that, these scenarios painted are susceptible to tax evasion or tax avoidance (Inasius et al., 2020; Oladele, 2019).

In order to specifically satisfy the unique Nigerian need, the tax compliance model was little bit modified to consider such peculiar determinants like tax amnesty. Equally, the moderating role of risk preferences and the financial condition has been suggested in the previous study which was tested in this study (Alabede, 2011a). According to Alabede (2011b), the general overview of the risk preference is categorically sub divided into three namely, risk seeking, risk aversion and risk neutrality. Due to certain contradiction and inconsistencies about the findings of tax compliance studies, literature has suggested that the relationship between tax compliance and its factors may be moderated by certain variables (Kirchler *et al.*, 2007). Therefore, this study adopted the moderating variable of risk preference from the proposed model of tax compliance for Nigeria proposed by Alabede (2011a).

Ipek *et al.* (2012) argue that, the study purpose is to measure taxpayer's consideration or viewed perceptions according to situation of tax amnesty, the study was conducted in Turkey with three hundred and forty-eight samples data by using primary data. Chi-square was used in analyzing the collated data via SPSS. The result revealed that, 64.9% percent of taxpayers who have benefited from tax amnesty perceived that, tax amnesty does not shake the confidence of government. Also, there is a general belief that tax amnesty does not affect the willingness to pay taxes. Similarly, in the study of Oladele *et al.* (2019), the components were tested against tax compliance. The study was designed with the vital objective of assessing the degree of effectiveness or influence of tax audit, tax penalties and tax amnesty on tax compliance in Nigeria, particularly Ondo state. The findings revealed no meaningful association exists between tax amnesty and tax compliance. Therefore, based on the finding of this study, perhaps tax amnesty is a new policy that was just launched to encourage voluntary tax compliance. Thus, this explains why the instant influence may not be established. Also, the study of Ahmed (2014) argue that, high tax rates and unfair tax system are the two most crucial factors associated with low compliance. Furthermore, the study revealed that, inadequate tax auditing, little deterrent effects of tax penalties and tax amnesties have impact on taxpayers' compliance decision.

Another study of interest is conducted by Yuest (2018) in Indonesia. The objective of the study is analyzing the impacts of tax amnesty towards increase in government tax income and sustainable development. The study applies survey method in Bali district (Indonesia) with the samples of 100 respondents using PLS to analyze the collated data. The findings of the study shows that implementation of tax amnesty affects tax compliance. Tax amnesty has the capacity to trigger the rotation of the wheels of the economy. Tax amnesty affects the state's revenue and the promotion of sustainable development. Positive impacts on economic development in Indonesia. In another study by Sudarma (2017), the study's main objective is to explore the meaning of voluntary tax compliance by a taxpayer after grant of tax amnesty. The results show that, tax compliance does not automatically increase after a grant of tax amnesty. The motive of

this notion is the fact that taxpayers wish to avoid being tax audited. Tax amnesty is therefore not yet useful in building trust in the tax authority. Tax authorities need to convince the public that tax amnesty creates justice for all taxpayers, the study concluded.

The relationship between tax amnesty and tax compliance has been tested in many different countries; with reports of mixed findings and outcomes (Okoye, 2019). Evidence show that, there is need for the relationship to be tested in Nigeria; where VAIDS - a new policy direction has been taken to improve tax compliance. Hence, its relevance and workability need to be empirically tested. But, when studies report mixed results or when the relationship between variables is inconsistent, then a moderating variable has to be introduced to clear the true nature of the relationship (Baron & Kenny, 1986). This study thus, opts to examine the effect of tax amnesty on tax compliance under risk preferences as a moderating variable. The specific objectives of the study are to:

- a) Examine the relationship between tax amnesty and tax compliance.
- b) Examine the moderating effect of risk preferences on the relationship between tax amnesty and tax compliance.

Hence, the following null hypotheses are formulated:

Ho<sub>1</sub>: Tax amnesty has no significant effect on tax compliance.

Ho<sub>2</sub>: Risk preference has no significant effect on the relationship between tax amnesty and tax compliance.

### BASELINE THEORY

The underpinning theory of the study is the neoclassical theory which was developed by classical economist. Alm and beck (1993) as cited by Oladele et al (2019) viewed that tax amnesty may influence compliance and tax collections, most importantly if it is the behavior of the taxpayer to pay tax where tax amnesty is consequently followed by active prosecution drives. Oladele et al (2019) The likely effect of the tax amnesty on the tax compliance is that the amnesty may generate tax revenue only in the short run.

From the above, neoclassical theory is concerned about increasing the level of tax compliance through the implementation of the tax amnesty. Hence, this study applies the neoclassical theory because it anchored with the study.

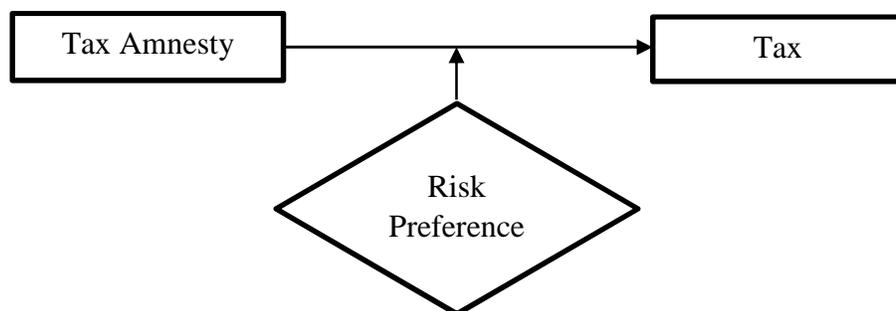


Fig. 1 Conceptual framework of tax amnesty and tax compliance under the moderation of risk preference

### METHODOLOGY

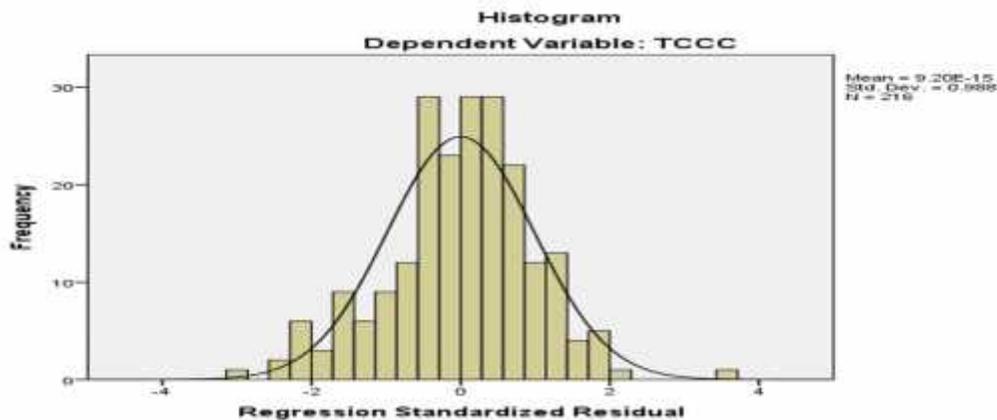
Jackson and Millron (1986; as cited in Alabede 2012) hold that the most suitable method for conducting studies on perception, attitude, opinion and behavior is the opinion survey. Thus, this study adopted the survey method to obtain primary data. The population and sample for the study were obtained from Bauchi State Internal Revenue Service (BIRS). The total population of the study was 301. The study used the Krejcie and Morgan Table for sample size determination to obtain a sample size of 175. However, scholars recommend sample increase in many ways. Salkind (1997) stated that, oversampling of a questionnaire by 40% to 50% to account for uncooperative observation is necessary. Israel (1992) recommended an increase of sample by 30%. Fink (1995) viewed that oversampling can add extra cost on the productions of survey instrument but often possible. Therefore, this study adopted the Salkind (1997) view by oversampling the questionnaire to 50% which will increase our sample rate to 263.

The study involved the use of questionnaire in obtaining data and the data was validated and tested using the Statistical Package for Social Science (SPSS). The measurement on the dependent variable was adapted from Naah (2018), the instrument on the independent variable, was adapted from Oladele et al. (2019), while, the moderating variable items of measurement are adapted from Alabede (2012). The regression statistic was used to test the hypothese.

## RESULTS AND DISCUSSION

**Response Rate:** Out of the 263-questionnaire distributed 239 were retrieved which represent 90% of the total questionnaire distributed for the study. It also shows that 24 of the questionnaires were not returned. Two of the questionnaires were badly completed.

**Normality Test:** Therefore, the normality of the whole data distribution was checked using the histogram as part of the multiple regression requirement, that, data distribution for regression should impartially followed the diagonal line as suggested by hair et al (2010). On the basis of normality assessment of this data distribution, normality is assumed.



**Multicollinearity:** Multicollinearity is used to assess the relationship between two or more independent variables in a study (Alabede, 2012). According to hair et al (2010) Collinearity is relationship between two independent variables. Multicollinearity refers to the correlation among three or more independent variable (when one regressed against the other). In this study the VIF was used in assessing the multicollinearity among the variables under study. Multicollinearity of multiple variables may be assessed through tolerance and variance inflation factor (VIF). In a

nutshell, a tolerance value within a threshold of .10 which corresponds with 10 of the VIF, is acceptable (hair et al, 2010).

**Table 1: Tolerance and Variance Inflated Factor (VIF) of the variable**

Constructs	Collinearity Statistics	
	Tolerance	VIF
Tax amnesty	.669	1.494
Risk preference	.807	1.239

**Demographics Variable of the Respondents:** Respondents were required to state their gender; the majority of the respondents were male which represent 65.5% of the sample while 93 of the respondents were female which represent 39.5% of the sample. From the results, it was discovered that proportion of male is more than the female. The highest respondents were aged between 31 to 40 years, which has the total of 103 respondents, representing (43.5%). which was followed by 41 to 50 years which has the total of 61 respondents, representing (25.7%), also, 49 of the respondents were between 18 to 30 years, which represent (20.7%) of the respondent. equally, 24 of the respondents were Above 51 years, which represent (10.1%) of the respondents. 103 of the respondents representing 43.5% have HND/ BSc as highest level of education that is first degree, followed by the 60 respondents representing 25.3% that have Diploma /NCE. It was also revealed that respondents with MSc/PhD were 46 representing 19.4%. But 28 of the respondents have SSCE representing 11.8% as the least percentage under the level of education category.

**Table 2: Reliability of the latent variable**

	Constructs	
	Item	Cronbach's Alpha
Tax Amnesty	7	.778
Tax Compliance	7	.769
Risk Preference	5	.742

From the table above its shown that all the variable is acceptable for analysis, since that the rule of thumb provided that only a variable with less .50 should not be accepted for analysis.

### **Descriptive Statistics of the construct**

In this section of the research, each variable that is both dependent and independent construct will be analyzed. Therefore, Table 3 present the descriptive statistics of the items under each construct of the study.

**Table 3: Descriptive Statistics of the construct**

Items	N	Mean	Std. Dev.
TCC	237	3.87	0.55
TAM	237	3.52	0.70
RP	237	3.52	0.45

Table 3 indicates the descriptive statistics of the construct as a whole. The result indicated that the tax compliance (TCC) which is the dependent variable has a mean of 3.87 with a standard deviation of 0.55. The other construct recorded a mean of 3.52 and a standard deviation of 0.70 which is the tax amnesty (TAM). Lastly, the moderating variable risk preferences has a mean of 3.52 with a standard deviation which of 0.45.

### Regression Analysis

H1 There is significant relationship between tax amnesty and tax compliance behavior. The hypotheses were predicted that there is significant relationship between Tax amnesty and tax compliance behavior. Result of the linear regression shows that, the direction of relationship is significant and positive by the ( $\beta = .488$   $t = 8.177$ ,  $P = .000$ ). This refers to significant relationship between Tax amnesty and tax compliance behavior. The finding suggests that Tax amnesty influence tax compliance behavior. Therefore, the hypothesis is accepted.

**Table 4: Relationship between Tax Amnesty and Tax compliance behavior**

Constructs	Std. Error	Beta	T-Value	P-Value
TAM	0.047	0.488	8.177	0.000
R square				.238
Adjusted R square				.234
F-Change				66.856

\*P<0.05

**Table 5: Relationship between tax amnesty and tax compliance in the presence of risk preferences**

Constructs	Std. Error	Beta	T-Value	P-Value
TAMMCENT	0.047	0.465	7.755	0.000
TAM*RF	0.112	0.134	2.242	0.026
R square				.256
Adjusted R square				.249
F-Change				36.570

\*P<0.05

The result above indicates that risk preference moderates the relationship between tax amnesty and tax compliance behavior but the relationship is insignificant. The linear regression of the coefficient indicates that ( $\beta = .134$ ,  $t = 2.242$ ,  $P = .026$ ). Therefore, the model does not support the hypotheses which state that Risk preferences moderate the relationship between tax amnesty and tax compliance behavior. Thus, the hypothesis is rejected. The result of the linear regression indicates an insignificant but positive relationship between tax amnesty and tax compliance behavior.

## DISCUSSION OF FINDINGS

This result focused on examining the effect of tax amnesty on tax compliance and the moderating influence of risk preference on the effect of tax amnesty on tax compliance. The results of the statistical analyses provides a significant and positive relationship between tax amnesty and tax compliance behavior and that risk preference has significant influence on the effect of tax amnesty on tax compliance. These findings are similar to previous tax compliance studies which find significant relationship between tax amnesty and tax compliance. These include the study of Sayidah et al. (2020), Okoye (2019), kiabel and Effelo (2018). Theoretically the success of tax amnesty depends on high level of tax audits, effective enforcements of tax and other related laws and a well-developed tax administration system (Fatih & Caskurlu, 2011). To Ipek et al. (2012), tax amnesty increase tax revenue generation in the short-term, but decrease revenue in the long-run.

## IMPLICATION AND CONCLUSION

Kirchler et al (2007) suggested that tax compliance determinant may be moderated by certain factors. This study expanded the basic tax compliance model by incorporating a new determinant of tax amnesty. The variable was choosing taking into account the psychological behavior of the taxpayers in Nigeria. The result of the study has established that individual taxpayers have positive perception about the influence of tax amnesty on tax compliance. The result also indicated that risk preferences moderate the relationship between tax amnesty and tax compliance but the relationship is insignificant because of the p- value of .026. The finding of the study has some theoretical and policy implication. The finding proved that tax amnesty plays important role in influencing tax compliance behavior that is to show that it is not only the economic factors that influence tax compliance. This result validates the importance of the moderating effect of risk preference on the relationship between tax amnesty and tax compliance and this effect can be explain beyond theories.

On the practical implication, the result of the study suggests that when government open a window period for the taxpayer to declare their asset and income for the aim of tax payment, may increase revenue generation and also boast government capacity. This study has a number of limitations among which, limitation in terms of factors responsible for tax compliance. The focus of the study is on the employee of the BIRS. In addition, the, the study may not be free from response bias. However, the study provides some guide for future studies, more studies are needed in this subject matter, the study should be undertaking in some part of Nigeria since this study was conducted in the north east part of the country incorporating only one state. There is need for future studies to explore the relationship between the determinants of tax compliance as well as the moderating effect of the determinants on tax compliance.

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