

Effect of tax procedures on compliance of taxpayers in Rwanda: A case of Rwanda Revenue Authority

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ABSTRACT

Tax compliance refers to the adherence of individuals and businesses to tax laws and regulations. It encompasses the accurate reporting of income, timely payment of taxes owed, and the submission of required documentation to tax authorities. However, the effectiveness of tax compliance faces challenges. The main purpose of this study was to investigate the effect of tax procedures on the compliance of taxpayers in Rwanda. Specifically, to assess the effect of taxpayer registration procedures on the compliance of taxpayers in Rwanda, to analyse the effect of tax record-keeping procedures on the compliance of taxpayers in Rwanda, and to evaluate the effect of tax audit & investigation procedures on the compliance of taxpayers in Rwanda, a case of the Rwanda Revenue Authority. This research was guided by the normative theory of taxation, neoclassical theory, and optimal tax theory. This study used descriptive research designs. The study population was 35476 individuals, and the sample size was 100 respondents. The study employed simple random sampling for selecting the respondents. A questionnaire was employed for data collection. The collected data were analysed using descriptive and inferential statistics. The findings showed that there is an effect of (M=3.99, SD=1.066) taxpayer registration procedures on the compliance of taxpayers, there is an effect of (M=4.01, SD=0.940) tax record-keeping procedures on the compliance of taxpayers, and there is an effect of (M=4.09, SD=0.900) tax audit & investigation procedures on the compliance of taxpayers. Additionally, the results also showed that there is a positive relationship and significant effect of (B=0.257, p-value=0.000<0.05) taxpayer registration procedures on the compliance of taxpayers; there is a positive relationship and no significant effect of (B=0.049, p-value=0.363>0.05) tax record-keeping procedures on the compliance of taxpayers; and there is a positive relationship and significant effect of (B=0.505, p-value=0.000<0.05) tax audit & investigation procedures on the compliance of taxpayers. The study concludes that tax procedures like taxpayer registration, tax record-keeping procedures and tax audit & investigation procedures significantly influence taxpayer compliance in Rwanda. The study recommends that tax managers should increase tax awareness and tax education about the registration process, implement supportive measures, such as providing resources and tools to assist taxpayers in their record-keeping efforts, and provide the implementation of clear guidelines and consistent practices in tax audits that can mitigate taxpayer anxiety and resistance.

Keywords: Compliance of Taxpayers, Record Keeping Procedures, Tax Procedures, Taxpayer Registration Procedures, Tax Audit & Investigation Procedures

I. INTRODUCTION

Tax compliance is the process of following the tax laws and regulations established by the government. Adhering to these laws is crucial for organizations as it helps them avoid penalties and legal repercussions (Abdu & Adem, 2023). Tax compliance obligations encompass the essential requirements for taxpayers, which include registering, filing, reporting, and paying taxes (Putra, 2023). These obligations are consistent across all taxpayer segments; however, the specifics regarding their nature, levels, and underlying drivers can differ significantly among these segments (Paleka & Vitezić, 2023). In this wise, the understanding these variations is meaningful for effective compliance of taxpayers and administration procedures.

Globally, revenue authorities have undergone significant transformations, embracing more commercial and sophisticated procedures. This shift reflects a broader trend towards modernization and efficiency in tax administration (Moore & Prichard, 2020). In China, according to Cui et al. (2024) noted a significant trade-off exists between minimizing administrative barriers and the potential for increased taxpayer non-compliance, particularly in environments characterized by low compliance rates. This indicates that while efforts to streamline processes may enhance accessibility, they could inadvertently lead to a rise in non-compliance among taxpayers. Further, in Indonesia, according to Putra (2023) a country must prioritize achieving its tax revenue targets, as indicated by the 2020 income tax return reporting, which revealed that only 78% of registered taxpayers submitted their returns. Although this

represents a 5% increase from the previous year, it still falls short of the Directorate General of Taxes' (DGT) goal of 80%.

Besides, a study conducted by Bustos et al. (2019) in Chile claimed that due to the international character of these corporations, it can be frequently challenging to monitor their financial performance and would stick to the area tax laws. This justifies the use of better data collection and analyses strategies in order to better monitor compliance. Moreover, Ghani et al. (2020) also discovered that the greater the tax knowledge is in Malaysia, the more compliance will occur since the tax payers familiar with the tax rules will comply with such regulations. Author on the other hand argued that high costs of compliance push self-employed people not to comply with tax on the grounds that it has a high influence as far as tax compliance is concerned. This implies that the complexity of the tax system is identified as a barrier to compliance, as intricate regulations lead to confusion and errors, further discouraging self-employed individuals from meeting their tax responsibilities (Mpfu, 2023).

In Africa, Tax compliance refers to the act of followings the tax laws and regulations by both the governments and the tax officials (Ntakirutimana & Ntahondereye, 2023). Mpfu (2023) in Zimbabwe reported that the tax regulations that pose a great challenge to informal industries due to their intricacy and failure to engage the stakeholders to ensure proper policies on the demands of such industries. Also, the excessive rates of taxes and the offensive behaviour of taxation specialists also make informal enterprises less willing to participate in the activity. Abdu and Adem (2023) in Ethiopia observed that the taxpayers are unwilling to pay tax according to these laws which creates great obstacles in the quest of the governments and the tax authorities to raise the required amount of tax revenue to the country. This assigns that the problem of tax non-payment negatively affects the possibility of covering financial demands and may spoil social confidence about the tax system.

Eastern Africa, tax procedures affects taxpayer compliance. The tax systems often offer from efficiencies, leading to tax compliance rates among taxpayers (Komba, 2025). For examples, in Kenya Ndirangu (2022) in his study revealed that the costs associated with taxpayer education policies and stakeholder engagement have a positive yet statistically insignificant impact on the tax revenue collected by the Kenya Revenue Authority (KRA). In this regard, the costs related to the implementation of taxation policies are crucial determinants of how effectively these policies are executed. Consequently, these implementation costs play a significant role in influencing the overall tax revenue collected by KRA. In addition, Komba (2025) indicated a significant lack of due process in tax collection practices in Tanzania. There is a prevailing belief that adherence to due process contributes to delays in tax collection, which has resulted in the establishment of extensive and unchecked extra-judicial discretionary powers among tax authorities. Moreover, Atuhairwe et al. (2020) posited that increasing levels of tax assessment significantly enhance revenue performance. It highlights that improved tax collection procedures also contribute positively to overall revenue performance.

In Rwanda, Mayanja et al. (2020) said tax procedures and compliance have critical importance in the economic setting of the country. In a bid to enhance the compliance levels of taxpayers, the government has made important strides to ease taxations. To this, author added that, these initiatives are accompanied with introduction of taxpayer registration as well as establishment of effective tax-keeping practices. Also, the introduction of an online platform to make tax payments has made the compliance procedure even smoother, and taxpayers will easily meet all of their own obligations. Ntakirutimana and Ntahondereye (2023) further mentioned that educational activities on taxpayers contribute to the degree of compliance. The government of Rwanda has also focused on the role of awareness creation among the citizens to sensitize on payment of taxes and the advantage of doing so. Moreover, with technology in taxes, information and services have been easily accessible making tax compliance better. Moreover, as Mascagni and Nell (2022) implied, there are still challenges awaiting, especially when it comes to making all population groups aware of and compliant to any tax rules and regulations. Continuous efforts are necessary to address these challenges and foster a culture of compliance among taxpayers in Rwanda. therefore, the current study on investigating the effect of tax procedures on compliance of taxpayers in Rwanda.

1.1 Statement of the Problem

Tax compliance means the obedience of an individual and business against taxes laws and regulations. It includes making proper disclosures on its income, making tax payment on time, and providing the necessary documentations to tax agencies. But effectiveness of the compliance with taxes is faced with challenges. As an example, in Chile, the companies reported reduced profit margins and effective tax rates relative to domestic firms (Bustos et al., 2019); Tax complexity and tax compliance cost and tax moral were the challenge of tax compliance in Malaysia (Ghani et al., 2020); complexity of tax systems, lack of tax knowledge and awareness were that the challenges of tax compliance in Ethiopia (Abdu & Adem, 2023); complexity of tax systems, lack of stakeholder engagement, high tax rates and aggressiveness of tax authorities (Mpfu, 2023).

In Rwanda, specifically in Kicukiro district, the enhancement of RRA tax compliance faces challenges. There is lower voluntary tax compliance among taxpayers, lack taxpayers' knowledge about tax obligations and benefits, low

taxpayers' attitudes and perceptions towards paying taxes, lack of community confidence in the tax administration, and aggressiveness of tax authorities.

Studies were conducted in tax procedures and tax compliance. For example, Cui et al. (2024) studied on administrative procedures as tax enforcement tools in China, focusing on administrative procedure, tax evasion and firms using cross-sectional patterns; Mascagni and Nell (2022) conducted a study on tax compliance in Rwanda, evidence from a message field experiment, focusing on taxpayer message, tax compliance, treatment messages further Ntakirutimana and Ntahondereye (2023) studied on assessment of tax compliance in selected SMEs in Kigali city, focusing tax compliance, taxpayer registration, tax evasion. Thus, there are contextual, conceptual gaps. Addressing these existing research gap, therefore, this study needs to investigate the effect of tax procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority.

1.2 Research Objectives

The present study aimed at achieving the following objectives:

- i. To assess the effect of taxpayer registration procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority;
- ii. To analyze the effect of tax record keeping procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority;
- iii. To evaluate the effect of tax audit & investigation procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority.

1.3 Research Hypotheses

The study tested the following specific hypotheses:

H0: Taxpayer registration procedures have no significant effect on compliance of taxpayers in Rwanda.

H1: Tax record keeping procedures have significant effect on compliance of taxpayers in Rwanda.

H0: Tax audit & investigation procedures have no significant effect on compliance of taxpayers in Rwanda.

H2: Tax audit & investigation procedures have significant effect on compliance of taxpayers in Rwanda.

II. LITERATURE REVIEW

2.1 Theoretical Review

This section presents the theoretical review such as normative theory of taxation, Neo-classical Theory, and Optimal Tax Theory

2.1.1 Normative Theory of Taxation

Gordon (1972) observes that Four Theories of the Press published by Fred Siebert, Theodore Peterson and Wilbur Schramm introduced normative theories. The concept originated as part of the cold war era, and was characterized by a greater ideological difference between the United States and communist governments especially the Soviet Union. The emergence of a normative theory was used to give answers to the role and duties of the press in the society as per the political and social forces of the day. Besides, Brunner et al. (2013) demonstrated the process of development of institutional structures of government, delineating a number of incentives and constraints that the actions of the government and players are to depend on.

According to Green (2019) the tax procedures shape the direction of development, meaning that different governments may take different tax policy decisions and implement administrative reforms along inefficient pathways. Therefore, the theory provides a broad framework for understanding and explaining the evolution of tax systems over time and within differing cultural contexts. It strongly supports the analysis, the explanation, and potentially the prediction of changes in tax policy and administration. Moreover, Brunner et al. (2013) pointed out that an incentive and system create both merits and demerits and, hence, one, general and uniform set of incentives cannot be applied across different economies, each with its distinct challenges and situations. The functioning of an incentive is predominately influenced by associated factors such as the economic environment involved, the capacity of tax administration, and the nature of investments targeted through tax regulation.

On the other hand, Kakwani and Son (2021) considered regulations instituted by public officials and politicians prone to abuses and corruption. They recommend making the eligibility for such incentives transparent and uniformly applicable to all qualified investors. One point of view suggests that incentives should be calibrated sufficiently to encourage investments but not in excess, depending on the particular circumstances of each case. Additionally, Green (2019) ultimately, which route one takes is contingent upon the quality of governance surrounding the institutions that grant incentives. Whereby public officials retain discretion over these decisions, transparency and accountability are a must.

This theory is relevant to the research because it is quite instrumental in the establishment of awareness and the education approach of the taxpayers especially concerning the tax procedure education. This doctrine underlines the ideals of fairness, effectiveness, and easiness within taxes. Through promotion of fair taxes, the normative theory promotes a tax environment that promotes the growth and sustainability of the taxpayers. Also, the theory assisted the researcher in anchoring the impact of the tax procedures on tax payers compliance in Rwanda, a case of Rwanda Revenue Authority in Kicukiro District.

2.1.2 Neo-Classical Theory

Burbridge (2017) notes that neoclassical theory of economics bases its major determinations on the works of the key instructors of the theory such as Adam Smith and David Ricardo, who became the pioneers of the study in the field of economy. Those economists were later developed by other economists, such as Alfred Marshall and Vilfredo Pareto, who both elaborated on the original theories and made new contributions. This intellectual development raises the collaborative aspect of the theory of economy where every generation is an extension of the previous one and this, in result, created a new and summative insight of the dynamics of economy. Blados (2019) supplemented by saying that neoclassical theory and payment are ultimately based on the works of prominent economy growth.

Wahyudi (2021) distinguished that in neo-classical economic theory, the idea of making incentives to selected investors and ignoring other investors is contrary to the concept of the horizontal principle of equity, which is the key to a fair tax system. This favoritism creates an imbalance in prices which is important when it comes to allocating capital resources and therefore it may result in inefficient investment inefficiencies. Advocates of these incentives state that under the market failures of a certain industry or region, there is a need to intervene and correct the situation in a way favourable to that industry or region. Such failures might, however, lead to market failures in terms of both lack of and abundance of investments depending on the situation, as the issue of investment decisions is not a simple problem to analyze (Blados, 2019).

According to Burbridge (2017), one of the biggest causes of market failure is the positive externalities since it has been taken to be a benefit that goes to third parties due to the investment that one has made or a firm, and it does not acknowledge the investor completely. An excellent example of such phenomenon has been experienced in research and development (R&D) investments. The returns of such investments, in most cases, have nothing to do with the financial returns of the investing firm, and in fact, the returns made by the firm on the products of the society are normally higher than the returns made by the society as a whole. This is a difference that exists since not everything developed in technology can be patented or restricted availability and application by others and that in such cases it benefits the increased welfare of society as a whole. Therefore, the existence of positive externalities points to the necessity of the mechanisms that will help stimulate investment in the activity that yields all kinds of positive externality to people other than the investor.

According to Mhlanga (2022), symbolic benefits of income tax incentives in the form of tax concessions, as well as cash grants, exist in that they create awareness of weaknesses in the general investment climate. Nevertheless, international findings indicate that such financial incentives make little impact to the investment decision of firms. The investments made by companies are normally performed after several factors are taken into consideration including future demand, political stability, interest rate, and behavior among competitors. Due to that, although tax benefits are considered as positive, they are not commonly the key decision in making investments.

This theory is important to this study as it emphasizes the role of tax system in enhancing taxpayer compliance. Specifically, Neo-classical Theory emphasizes the significance of tax digitalization on compliance of taxpayers. It posits that tax procedures can enhance the financial viability of taxpayers by reducing operational costs, thereby fostering growth and tax compliance. Additionally, this theory aided the researcher to underpin the effect of tax procedures on compliance of taxpayers in Rwanda.

2.1.3 Optimal Tax Theory

In 1927 in the article, A Contribution to the Theory of Taxation, Frank develops the Optimal Tax Theory (OTT). It was a theoretical basis over the best commodity sales taxes. At the center of attention are Ramsey works that look at the issues of tax efficiency and equity in designing sales taxes. He provides an argument that states that the optimal tax system should reduce economic distortion and at the same time ensuring that revenue requirements are achieved (Mayshar, 1990).

Cui et al. (2024) stated that optimal tax theory involves the design of taxes with minimal distortion of economic decision-making and maximum efficiency in revenue generation. In theory, a neutral tax could raise revenue without inducing inefficiencies by not affecting individual or business behavior in any way. In practice, however, taxes have effects on market decisions. Consider a case in which an investor is faced with two possible use alternatives. Both have the same risk and expectation before taxes. Moreover, according to Carvalho et al. (2020) the rational decision-maker

prefers to invest in alternatives that require lower taxes or are privileged by tax exemption. This leads to a broader understanding that taxes are inherently distortionary in behavior.

Josheski and Boshkov (2022) noted that there are forms of taxation, for example, income tax, that tax individuals in the formal labor markets. Those who prefer to procure services informally, for instance, doing housekeeping chores instead of hiring someone, tend to evade taxation or pay a lower amount, illustrating distortion in labor supply decision-making by means of the tax system. Putra (2023) added sales taxes create economic distortions especially when applied in an uneven manner for example taxing meals prepared in restaurants but not groceries purchased for home cooking. Such treatments reduce efficiency by dissuading market participation and encouraging unpaid household labor.

Further, Carvalho et al. (2020) said that taxes reduce both production and consumption, creating deadweight loss (DWL)-the loss of economic efficiency when the equilibrium outcome is not achieved. A simple rule for a model with consistent demand and supply elasticity is that all goods are subject to a single uniform tax rate, as this would minimize total DWL. Ramsey further argued that, if suppliers reacted perfectly to price changes, then effectively inelastic goods should be preferred for heavy taxation because such taxes produce lower distortions. Losses caused by DWL are often presented now in the terms of Harberger triangles. Modern optimal taxation theory builds on these foundations so as to study the marginal effect of tax changes and evaluate the efficiency of tax reforms (Mayshar, 1990).

Optimal tax theory is particularly much relevant here since it gives the basis of justification for tax emphasis. Optimal Tax Theory plays a crucial role in shaping tax procedures and compliance of taxpayers. By providing a framework for understanding how tax policies can influence investment decisions, Optimal Tax Theory highlights the importance of designing tax procedures and incentives that encourage taxpayers to invest in growth and innovation. Additionally, this theory helped the researcher to underpin the effect of tax procedures on compliance of taxpayers in Rwanda.

2.2 Empirical Review

An empirical review of the tax procedures will play a vital role in determining tax payer compliance in Rwanda. The review analyzes the extant data and case studies and identifies the major factors that determine compliance including the clarity of tax regulations, the accessibility of information, and the perception of the equity of the tax regime.

2.2.1 Taxpayer Registration Procedures and Compliance of Taxpayers

The research by Alfauzan et al. (2023) focused on the performance of taxpayer identification number (TIN) preparation via "e-registration" in KPP Pratama Sukabumi in Indonesia. Applying a qualitative approach and using a descriptive design, the study pinpoints some of the obstacles to NPWP registration with the help of the e-registration application. The tax revenue targets are also increasing between 2018 and 2020 and there has been continuous improvement in the actual tax revenue on year-to-year basis. The revenue however has not been fetching the required target and this is majorly because there is poor compliance and awareness by taxpayers of their tax requirements. The research was based on e-registration system of getting the taxpayer identification number (NPWP) at Sukabumi Pratama Tax Service Office.

The article presented by Victorova et al. (2019) addressed the issue of information technology and innovation in taxpayer registration and numbering processes based on the examples of both national and international experience. The study consisted of two different groups of countries: those that had been economically developed which included the USA, United Kingdom, Switzerland, and Sweden and there were developing countries like Mexico, Kenya, Indonesia, Mongolia, and the Russian Federation. Yet, using both the Global Competitiveness Index 4.0 (2018) and the World Bank example of rating the countries according to the parameter of paying taxes (2011-2019). The authors evaluate how digitalized these countries are and how it impacts on the tax relations. The conclusion presented in the works suggests that the development of new methods in taxes administration is directly connected with the use of the progressive technologies. The paper has described the online services, mobile applications and software in the countries under study, and with the help of the information found on the websites of tax regulatory agencies. The interested in the use of mobile cloud computing in the heavily governed fields of tax administration, which is in the case of taxpayer registration and numbering..

In their work, Gallien et al. (2023) examined how taxpayer registration exercises are part of a wider set of complications that may exist between political motivations and pragmatic application. The complexities of a tax registration exercise of small- and medium-sized enterprises in Freetown, Sierra Leone, undertaken by the National Revenue Authority are illustrated in the following evaluation. Different motives of the country and international players and between the in-country and superior offices caused the exercise to lack success in terms of revenue collection.

Although the generation aspect of the revenue was not so good, the exercise returned non-revenue advantages that the policy makers can consider to be positive. It is important to note that it assisted in orientating most businesses on the revenue authority, which was a great way of promoting the relationship that had been minimal before. This factor,

which cannot be frequently overlooked in assessment, is perceived as extremely important to develop the next generation of taxpayers by the local authorities.

2.2.2 Tax Record Keeping Procedures and Compliance of Taxpayers

Ayariga (2020) examined tax compliance behavior among small and medium-sized enterprises (SMEs) in the Sekondi-Takoradi metropolis of the Ghana capital, their relationship to accounting record-keeping activities. The study making use of a concurrent triangulation mixed methods design used a population size of 895 owners/managers of SMEs and two zonal heads of the Domestic Tax Revenue Division (DTRD) with a sample size of 279. Finally 267 SME owners/managers as well as the two zonal heads were entered and honestly made available data to the research. The study used purposive and stratified random sampling in selecting study participants, where the researcher administered questionnaires and interview guides as the methods of data collection. The analyses of data were done in terms of mean, standard deviation and linear multiple regression. According to findings, a poor culture of accounting records keeping prevails among SMEs in STM, but it has the attitude of compliance with taxes. The research study focused on constraints to accounting record-keeping, tax compliance and the Small and Medium Scale Enterprises (SMEs) in the Sekondi-Takoradi Metropolis (STM) in the Ghanaian District.

Rajendra et al. (2023) have discussed the importance and the provisions of the management of bookkeeping and taxation records in Indonesia. The research was conducted to create an explanatory background of the general taxation processes and provisions that will act as a source of knowledge to the decision on tax law. Qualitative research methodology mainly through literature studies provided the literature to look into the relevant information. The research report showed that the organized process of the collection of taxes involves fixed levels of taxation and principles relating to particular tax lines and objects. Also, the paper outlines the challenges that are involved in the collection of taxes, and the conditions of the emergence and elimination of tax debts. The research concentrated on management of bookkeeping and tax records in Indonesia.

Bello et al. (2024) explored how tax knowledge may influence tax compliance in micro and small enterprises in Gombe State in Nigeria, and they also checked the influencing role of record-keeping practices. Tax revenue is an important source of revenue to nations and therefore the responsibility of paying taxes is an issue of concern to the tax bodies. This study employed the web based data collection in which the responses were 360 which is a total of online questionnaire which was sent to 480 registered MSEs in the area. Partial least squares structural equation modelling (SmartPLS3) was used to carry out analysis. Findings indicate that having tax knowledge has a positive impact on tax compliance behavior among the MSEs. Also, one moderating factor that was found to improve the correlation of the tax knowledge and characteristic of compliance behavior is the ability to maintain good record-keeping. On the level of tax knowledge, tax compliance, micro and small businesses and the level of record-keeping in Gombe State, Nigeria, it was the limitation of the study.

2.2.3 Tax audit and Investigation Procedures and Compliance of Taxpayers

Okonye and Akujor (2023) conducted a study on the effects of the tax audit and investigation strategies on the forms of direct tax payments that were exercised in Nigeria. The research was conducted through the descriptive survey research design, 250 employees of Federal Inland Revenue Service (FIRS) working in four southeastern states of Nigeria were sampled. In the analysis, descriptive statistics and the linear regression model were used to evaluate the connections among multiple audit aspects and direct tax payment. The result findings showed that, three factors on tax audit and investigation Record Keeping Obligation (RKO), Information on Compliance Risk-Based (IOCRB), or Powers to Amend Taxpayer Claims (PATC) had significant effect on direct tax payments with effects that had P-values that are less than 0.05. In particular, RKO and Access to Third Party Information Sources (ATPIS) have a positive correlation with direct tax payments whereas Audit Tax Revenue (ATR), IOCRB and PATC and Sanctions for Non-Compliance (SNC) have negative correlation. The study also revealed that taxpayer record-keeping obligations and access to taxpayer records have an insignificant effect on direct tax payments, whereas access to information from foreign revenue authorities and the power to amend taxpayer returns significantly influence tax payments. The study concerned on tax audit and investigation strategies and direct tax payment methods in Nigeria, focusing on enhancing tax revenue collection.

The article is a study by Sritharan et al. (2022) examining the correlation between tax audits and deterrence efforts and in-house tax professionals compliance behavior in Malaysia. There has been a lack of emphasis in previous studies to ascertain the manner in which such professionals who are entrusted with tax-related issues in their companies can be inclined towards non-compliance with taxes. The authors use the theory of deterrence which suggests that the possibility of an audit determines the behavior of compliance among the tax professionals in Malaysia. The study relied on data gathered on 392 in-house tax experts using snowball sampling and purposive sampling methods and was evaluated based on the hypotheses using SmartPLS. The results indicate that there is a significant relationship between

likelihood of an audit and personal tax compliance of the professional corporate in-house tax practitioners. This research paper was based on tax audit and deterrence as well as on compliance behavior of in-house tax professionals in Malaysia.

In the paper, Alemu (2020) explored the effects of tax audits on the tax compliance of category A taxpayers in Hawassa City, Ethiopia. The research problem is the issue the taxing agencies face to enforce tax compliance among the business people in Ethiopia with reference to Hawassa City. The study was carried out through the census of 50 audit officers in Hawassa City through which both primary and secondary data was obtained through the use of structured questionnaire. Descriptive statistic facilities, correlation and multiple regressions were used in the analysis. Research results show that the probability of being subjected to a tax audit, as well as the increased amount of tax knowledge and education have a positive effect on tax compliance. Also, the threat of having fines and penalties imposed on them also helps to raise the rate of compliance. The researchers only limited the study on the aspect of tax audits, fines and penalties to determining the degree of tax compliance among taxpayers as well as tax education.

III. METHODOLOGY

3.1 Research Design

This study adopted a descriptive research design. This approach was chosen for its ability to facilitate an in-depth examination of tax procedures on compliance of taxpayers in Rwanda. By employing this design, researcher gather detailed insights that contribute to a better understanding of the relationship between tax procedures and compliance of taxpayers in Rwanda.

3.2 Population

This research focused on the 35,476 taxpayers operating in the Kicukiro district of Rwanda, which were registered with the Rwanda Development Board (RDB) and recognized by the Rwanda Revenue Authority (RRA).

3.3 Sample Size and Sampling Technique

The sample size that was used in the current research was based on the formula of Yamane, given as follows:

$$n = \frac{N}{1 + N(e)^2}$$

where: n: Sample size

N: Number of taxpayers

e: Margin error in the calculation

The current study

N equal 35476 taxpayers

e equal 0.1

$$n = \frac{35476}{1 + (35476 * 0.1 * 0.1)} = 99.71$$

n=100 respondents

This study employed simple random sampling as the method for selecting taxpayers. This approach ensures that every taxpayer in the population has an equal chance of being included in the sample, which enhances the representativeness of the findings. The use of simple random sampling is significant as it minimizes selection bias and allows for more reliable statistical inferences about the broader taxpayer population. The sample size of this study was 100 respondents. Every respondent in the database from 1 to 35,476 taxpayers, the researcher used a random number generator to select 100 respondents.

3.3 Research Instruments

Data were collected through a questionnaire which was used as the major method in the study. This combination made it possible to take responses systematically, and thus guarantee that the type of data taken has been relative and in line with the purpose of the research. In addition, the questionnaire that was used in the research was organized in two different sections. In Section A, basic demographic data was obtained regarding the respondents, which gives an important background to the kind of data provided. In section B the use of Likert scale form of question was adopted which is a general form of rating that aims at testing the moods or perceptions of the respondents in a list of statements.

The participants were informed to choose an option on a scale of 1 to 5 where 1 showed that the participant felt strongly against the given statement and 5 indicated that he/she strongly agreed with the statement. This method enabled this to understand the views of the respondents especially when it comes to tax-payers. The study served the purpose of gathering quantitative data efficiently and this was one structured tool that helped in digesting the responses in a systematic way.

3.4 Data Analysis Methods

The data was analyzed using descriptive as well as inferential statistics in the study under consideration. The descriptive statistics gives an overview of the nature of the data whereas the inferential statistics enables reaching a conclusion regarding a bigger population on the basis of the sample data. A version of SPSS (25) brought about this operation.

IV. FINDINGS & DISCUSSION

This study entails presentation, analysis and interpretation of collected findings. The analysis focuses on specific objectives such as to assess the effect of taxpayer registration procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority; to analyze the effect of tax record keeping procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority; to evaluate the effect of tax audit & investigation procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority.

Table 1

Questionnaire and response rate

	Frequency	Percent
Returned and complete	98	98.0
Returned and incomplete	1	1.0
Unreturned	1	1.0
Total	100	100.0

The rate of response of the questionnaires distributed was very high as 98.0 percent of the 100 questionnaires sent out were filled, returned and considered complete. It means that the participants showed great engagement because a response rate of 0.70 and higher is acceptable. The questionnaires were returned in an incomplete manner only up to 1.0% and another 1.0% were not returned. The findings indicate the success of data collection process and the eagerness of participants towards participation in the study.

Table 2

Gender of Respondents

Gender	Frequency	Percent
Male	34	34.7
Female	64	65.3
Total	98	100.0

The results shown in table 2 indicate the presence of a big difference in gender between the respondents with 65.3 percent (64) females and 34.7 percent (34) males. This information indicates that women play a more conspicuous role in the line of business under study in the paper. The main aim of the study was to scrutinize the gender distribution of the subjects comprising the research even though gender was also used in context that constitutes the socially-constructed features of women, men, girls and boys.

Table 3

Age Group of Respondents

Age Group	Frequency	Percent
Below 20 years	17	17.3
Between 21-30 years	29	29.6
Between 31-40 years	25	25.5
Between 40-50 years	18	18.4
51 years and above	9	9.2
Total	98	100.0

The study presented in Table 3 reveals the age distribution of respondents, highlighting that the majority fall within the 21-30 years age group, comprising 29.6% of the total. This is followed by the 31-40 years age group, which accounts for 25.5%. Younger respondents aged below 20 years represent a small portion at 17.3%, while those aged 51 years and above are even fewer, making up 9.2% of the respondents. The primary objective of the study was to analyze the age distribution among participants, establishing specific upper and lower age limits. By doing so, the research aims to explore how age may impact the responses and outcomes observed in the study.

Table 4*Educational Level of Respondents*

	Frequency	Percent
Primary	39	39.8
Secondary	28	28.6
Bachelor	24	24.5
Master	7	7.1
Total	98	100.0

Table 4 shows the results of educational qualification which indicated by the 98 respondents who participated in the study. A very large proportion of them, 24.5 percent have a bachelor degree, 7.1 percent have gotten a master's degree, 28.6 percent got a secondary school and 39.8 percent have gotten a primary school. The key goal of the study was to assess the academic qualifications of the research subjects and that is why their formal education backgrounds were analyzed in details. Moreover, the research also considered the presence of any given ongoing learning courses that the respondents could be undertaking which gave weight to the concept of continuous education in the professional growth of any individual.

Table 5*Business Experience of Respondents*

Business Experience	Frequency	Percent
Less than 2 years	31	31.6
Between 3-6 years	19	19.4
Between 6-10 years	28	28.6
11 years and above	20	20.4
Total	98	100.0

The results of the work experience of the 98 sampled point to the fact that 31 percent of respondents have less than 2 years of working experience in a business environment. It shows that there is a high extent of middle-level professionals in the group. Also, 28.6 % of respondents there are 6 to 10 years of experience. Among the two, the individuals with 11 years or above experience are 20.4% with 19.4% falling between the 3 to 6 years of experience. In sum, the information raises the point that the majority of experience level among the respondents is focused on less than 2 years of experience.

4.2 Descriptive statistics

The mean and the standard deviation were utilized in the study to understand how the respondents rated on a five-point likert scale where they were given the opportunity to respond on how they agreed with a variety of propositions. The items were measured on 1-5 (Strongly Disagree-Strongly Agree) scale. The findings were grouped into definite mean ranges: average 0.01-1.00 represents very low, 1.01-2.00 low, 2.01-3.00 neutral, 3.01-4.00 high and 4.01-5.00 very high.

Also, they have analyzed standard deviation to measure the variability of response. A value over 0.5 of standard deviation was an implication of heterogeneity of the opinion of different respondents and thus offered a wide range of opinion whereas the standard deviation of 0.5 or lower indicated uniformity that showed similar views of the respondents. This methodological approach gave a clear guideline as regards to the explanation of the data collected in the survey.

Table 6*Taxpayer Registration Procedures and Compliance of Taxpayers in Rwanda*

Statement	N	Mean	Std. Dev.
Taxpayer registration helps in establishment of company	98	4.10	1.030
Tax administration assigns a TIN to all taxpayers	98	4.17	.985
Taxpayers are required to quote their TIN in all documents	98	3.79	1.105
Taxpayers report any change to the tax administration	98	3.92	1.146
Overall		3.99	1.066

The descriptive results on the influence of the registration procedures of the taxpayers on the compliance of taxpayers in Rwanda are shown in table 6. Respondents responded yes, there is help in establishing company through taxpayer registration as portrayed by mean of 4.10 which indicates very strong positive agreement and standard deviation of 1.030 which indicates that the respondents do not all think the same on this issue. The same was demonstrated in the

respondents by those responding positively to the statement that tax administration assigns a TIN to all taxpayers that had a very high mean score of 4.17 indicating a large positive agreement and a standard deviation of 0.985 that denotes the heterogeneity of the opinion of the respondents.

In addition, the data reveals that the taxpayers place a lot of concern regarding the quoting of their Tax Identification number (TIN) in their various documents as it has a high average score of 3.75. The score indicates a considerable degree of agreement among the respondents although, the standard deviation of 1.105 indicates that there is variability in response. Also, the need to report any alterations to the tax administration is a strong concurrence, and the mean score of 3.92 rate is a very strong positive concurrence. Even the standard deviation of 1.146 indicates that there could be some variety in answers and that there would be some differences of opinion of taxpayers on this issue.

The total average of 3.99 on the joint statements indicates a universal view that there is effect of the taxpayer registration processes on the taxpayer compliance in Rwanda, but the standard deviation of 1.066 shows that there is some variation in the attitudes of the respondents on this aspect. The results are corroborated by a study, done by Alfauzan et al. (2023), to determine the effectiveness of the taxpayer identification number (TIN) preparation services using the e-registration system at KPP Pratama Sukabumi in Indonesia. The case study is on the e-registration system to get the tax payer identification numbers (NPWP) at tax service office of Sukabumi Pratama. Also, Victorova et al. (2019) have reported using national and international experiences on the role of information technology and innovation to the registration and numbering processes of the taxpayers. According to the findings, research has shown that professional development of tax administration is inextricably connected to the implementation of progressive technologies. The paper has detailed the online services, mobile applications and software that are used in the countries under study; the information was obtained by visiting the websites of the tax regulatory agencies. The interested in the use of mobile cloud computing in the highly legislated zones of tax administration with special attention to the taxpayer registration and numbering.

Table 7

Tax Record Keeping Procedures and Compliance of Taxpayers in Rwanda

Statement	N	Mean	Std. Dev.
All companies and all persons engaged in business, profession and vocational keep books of account	98	3.94	1.034
All companies and all persons engaged in business, profession and vocational maintain books & documents for 10 years	98	4.05	.957
All companies present a balance sheet and full accounts together with the declarations.	98	3.98	.952
All companies have double entry bookkeeping system according to the National Accounting Plan	98	4.10	.818
Overall		4.01	.940

The descriptive results on the effect of tax record keeping procedures on the compliance of the taxpayers in Rwanda is reflected in table 7. Many respondents concurred with the question that all companies and all persons who make business, profession and vocational keep books of account which was indicated by superlative mean 3.94 (SD=1.034). The mean score is high and this denotes a great positive agreement; the standard deviation also indicates variation in perceptions.

Further, all respondents concurred to the statement that all firms and all individuals involved in business, profession, and vocation incur books and documents of ten years, and the mean score was very high with 4.05 (SD 0.957). The extremely big number in the mean score shows that there was a very strong positive agreement and the standard deviation shows that there was heterogeneity in the influencing of the opinions.

Additionally, the high mean of 3.98 (SD=0.952) of the statement all the companies present a balance sheet and full accounts along with the declarations implies very strong positive agreement between the respondents, but the standard deviation shows that opinions are rather heterogeneous. On the statement that all companies have a double entry book keeping system under the National Accounting Plan, the mean score of about 4.10 (SD=0.818) also shows a very strong positive concurrence and only the standard deviation is used to show heterogeneity among the members.

The average value of the overall very high score of 4.01 on the combined statements indicates an overall positive stance that there is an effect of tax record keeping procedure on taxpayer compliance in Rwanda, with the standard deviation of 0.940 hence there exists heterogeneity where there is an agreement among the respondents. It is also in line with a study by Ayariga (2020) which examines the connection between the accounting record-keeping practices and paying taxes by the small and medium-sized enterprises (SMEs) in Sekondi-Takoradi metropolis of Ghana. It addresses how good record-keeping acts as one of the effective mechanisms in promoting tax compliance. Author uncovered such that SMEs that have well established accounting practices are more likely to have high tax compliance level. Furthermore, the authors Rajendra et al. (2023) have introduced the meaning and rules of managing bookkeeping and tax records in Indonesia. The authors have outlined the necessity of abiding by general provisions and tax procedures as

a means of creating compliance and efficiency in management of funds. They emphasized the importance that proper bookkeeping plays in easing tax requirements and promoting financial report fairness.

Table 8*Tax Audit & Investigation Procedures and Compliance of Taxpayers in Rwanda*

Statement	N	Mean	Std. Dev.
Tax Administration informs the taxpayer in writing, at least seven (7) working days before conducting an audit	98	4.15	.737
If the taxpayer is not ready for the audit, he or she writes to the Tax Administration requesting for postponement with reasons	98	3.99	.925
During audit, the taxpayer provides tax auditors with appropriate working environment	98	4.05	1.069
During audit, the taxpayer provides tax auditors with books and records prescribed by tax Law	98	4.19	.869
Overall		4.09	.900

The descriptive finding on effect of tax audit & investigation procedures on compliance of taxpayers in Rwanda is presented in table 8 as shown below. The statement that the tax Administration informs the taxpayer in writing, at least seven (7) working days prior to conducting an audit is agreed upon by the respondents since the mean value that was computed to be 4.15 indicates a very high level of agreement with the statement, and standard deviation that was computed to be 0.737 which indicates that there is a heterogeneity in the responses by the respondents.

On the same note, the respondents strongly agreed that the promising practice of the taxpayers demanding postponements should be made by the Tax Administration in case they are not ready with an audit. This is evidenced in high mean scores of 3.99 stating that people had an agreement with regards to the topics. The standard deviation of 0.925, however, indicates that there is certain discrepancy between what the respondents believe in in terms of this issue, which is clarified by raising different opinions. Moreover, the taxpayer is spending an adequate working environment on the tax auditors during the audit process as the mean score was rather high 4.05 reflecting a very strong positive agreement. Standard deviation of 1.069 indicates that there is inconsistency in responses by the respondents.

Besides, the survey findings suggest that there is a high agreement between the respondents in conducting surveys on the information that taxpayers have to provide books and records during the audits as the mean score is very high (4.19). This implies that the taxpayers tend to adhere to the standards as outlined by taxation law whenever giving the required documents to the tax auditors. Nevertheless, the standard deviation of 0.869 is an indication of some degree of variation in the responses which means that not every respondent will be in agreement. This heterogeneity implies that although most of the support the statement, the opinions differ, and there might be need to look into them.

That is, the combined statements have a very high mean of 4.09, which indicates an overall positive precedence that tax audit and investigation procedures has effect on compliance of taxpayers in Rwanda, and the standard deviation of 0.900 shows that there is some variability in perception of the respondents. These results correlate with an article in which Sritharan et al. (2022) research the connection between tax audits, deterrence, and compliance behavior of in-house tax professionals in Malaysia. The results show that there is a high relationship between chance of getting audited and the individual tax compliance by corporate in-house tax professionals. It examined the issue of tax audits, detour measures and compliance behaviors of the in-house tax professionals in Malaysia. Also, Alemu (2020) observed the effects of tax audits on tax compliance among category A of the taxpayers in Hawassa City in Ethiopia. The results have shown that the probability of tax audit, improved tax knowledge and education have resulted in a positive impact on tax compliance. Also, fines and other penalties are imposed thereby also improving the compliance rates. The research was confined on tax audits, fines and penalties and tax education on the level of compliance amongst the taxpayers.

Table 9*Effect of Tax Procedures on Compliance of Taxpayers in Rwanda*

Statement	N	Mean	Std. Dev.
Tax procedures allow to elevate voluntary tax compliance among taxpayers	98	4.16	.846
Tax procedures allow to improve taxpayers' knowledge	98	4.27	.844
Tax procedures allow to improve taxpayers' attitudes and perceptions towards paying taxes	98	4.33	.847
Tax procedures allow to improve the community confidence with the tax administration	98	4.35	.761
Overall		4.27	.824

Descriptive findings on compliance of taxpayer in Rwanda have been shown in Table 10. Many of the respondents stated that they agree with the statement that tax procedures enable taxpayers to raise the degree of voluntary



tax compliance; this has been marked out with very high mean score of 4.16 (SD=0.846). The standard deviation reflects the heterogeneity of perception and the mean score is very strong to signify a positive agreement. Additionally, a consensus to the statement relating to the amplification of taxpayers within the tax procedure was affirmed with the mean of 4.27 and standard deviation of 0.844 where 4 is the maximum score. The mean level of this score is rather high, which implies that there is a strong positive consensus among study participants and that tax procedures are perceived as useful educational instruments. The measure of deviation also attracts to the idea of some degree of difference in views, so most people agree to disagree on the degree of this increase in information.

In addition, it says that there is a very high mean of 4.33 (SD=0.847) in terms of the view that the tax procedures help to improve tax payer attitude on payment of tax. This means high positive response rate among the answering sample and implies that the respondents have the view that tax procedures are very critical in forming good impressions of paying taxes. Nonetheless, the standard deviation suggests that there is a bit of disagreement in opinions which is important to note as there are thus varying opinions among the participants even though most of them believe in the same opinion. As to the statement that the tax processes enable the enhancement of the confidence by the community on the tax administration, the extremely high average score of 4.35 (SD=0.761) means that the level of positive agreement is very high and the standard deviation draws to the heterogeneity of the answers within the group of participants.

The broad mean score of the aggregate statements of very high, 4.27 denotes an overall good view of existence of compliance of taxpayers in Rwanda with the standard deviation of 0.824 signifying a bit of heterogeneity in idea amongst the respondents. The results are corroborated by Cui et al. (2024) who observed that the tax procedures are important towards compliance by a taxpayer which is vital in the realization of an effective operation of any tax regime. Tax procedures that are duly set up have a definite guideline that taxpayers follow, and thus, they understand what is required of them and their rights. Such transparency will reduce misunderstandings and mistakes which will result in increased rates of compliance. Besides, Abdu and Adem (2023) included that compliance is critical in raising taxpayer funds, which government uses to provide services and public infrastructure. Once taxpayers do the known procedures, this creates the feeling of trust to the tax regime and the taxpayers are motivated to pay the tax willingly.

Table 10
Correlational Matrix

		Compliance of taxpayers	Taxpayer registration procedures	Tax record keeping procedures	Tax audit & investigation procedures
Compliance of taxpayers	Pearson Correlation	1	.330**	.706**	.794**
	Sig. (2-tailed)		.001	.000	.000
	N	98	98	98	98
Taxpayer registration procedures	Pearson Correlation	.330**	1	.346**	.291**
	Sig. (2-tailed)	.001		.000	.004
	N	98	98	98	98
Tax record keeping procedures	Pearson Correlation	.706**	.346**	1	.661**
	Sig. (2-tailed)	.000	.000		.000
	N	98	98	98	98
Tax audit & investigation procedures	Pearson Correlation	.794**	.291**	.661**	1
	Sig. (2-tailed)	.000	.004	.000	
	N	98	98	98	98

** . Correlation is significant at the 0.01 level (2-tailed).

The correlation matrix is presented by Table 10. In the study, the independent variables are the tax procedures (namely taxpayer registration procedures, tax record keeping procedures and tax audit & investigation procedures) and the dependent variable is that of taxpayer compliance. Specifically, the analysis of taxpayer registration procedures predicts a positive relation with taxpayer compliance with a correlation coefficient of $r=0.330$ and p -value of 0.001 that have been found to be lower than 0.01 threshold which is the statistical significance level. This finding indicates that improvement of the taxpayer registration procedures implies the high taxpayer compliance level. So enhancing these processes may be one of the strategies of meeting higher compliance levels in the tax system.

On identical terms, a positive and significant relationship ($r=0.706$, $p=0.000 < 0.01$) has also been observed between tax record keeping procedures and tax-compliances of taxpayers. This is defining that any improvement in the tax record keeping procedures amounted to the increased compliance of the taxpayers. In addition, there is a strong positive correlation between the tax audit and investigation processes and taxpayer compliance, as indicated by a correlation coefficient of $r = 0.794$ and a p -value of 0.000, which is lower than the required significance level of 0.01. This implies that, improved tax audit and investigation systems will most likely result in compliance among taxpayers.

The findings highlight the need of efficient tax audit systems to create a compliance culture among the taxations. The findings are supported by Paleka and Vitezić (2023) stated that taxpayer compliance refers to the degree to which individuals and businesses adhere to tax laws and regulations. It encompasses the timely and accurate filing of tax returns, payment of taxes owed, and the overall willingness to fulfill tax obligations. Compliance is influenced by various factors, including the complexity of tax laws, the perceived fairness of the tax system, and the likelihood of enforcement actions by tax authorities. Putra (2023) added that effective tax procedures contribute to transparency and accountability within the financial system. They facilitate the collection of revenue necessary for government operations and public services.

Table 11

Summary of Hypotheses Results

Hypotheses	Results	Comments
There is no significant effect of taxpayer registration procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority;	($r=0.330$; $p=0.001<0.01$).	The hypothesis is rejected
H ₀₂ There is no significant effect of tax record keeping procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority;	($r=0.706$; $p=0.000>0.01$).	The hypothesis is rejected
H ₀₃ There is no significant effect of tax audit & investigation procedure on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority.	($r=794$; $p=0.000<0.01$).	The hypothesis is rejected

Table 11 presents the hypotheses results. The hypothesis that H₀₁ There is no significant effect of taxpayer registration procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority ($r=0.330$; $p=0.001<0.01$), therefore, the hypothesis is rejected. In addition, the hypothesis that H₀₂ There is no significant effect of tax record keeping procedures on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority ($r=0.706$; $p=0.363>0.01$), therefore, the hypothesis is rejected and H₀₃ There is no significant effect of tax audit & investigation procedure on compliance of taxpayers in Rwanda, a case of Rwanda Revenue Authority ($p=0.017<0.05$), therefore, this hypothesis is rejected.

V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

The purpose of the study was to examine the effect of tax procedures on taxpayers compliance in Rwanda and more specifically in Rwanda Revenue Authority. The conclusion was outlined on the basis of certain aspirations which included effect of taxpayer registration procedures, tax record-keeping procedures and tax audit and investigation procedures on taxpayer compliance. First, it aims at determining the effect of taxpayer registration procedures towards effectiveness of compliance by taxpayers. Second, the study examine how the tax record-keeping procedures influence taxpayers compliance. Finally, the researcher assesses how tax audit and investigation procedure affect taxpayer compliance. The research finds that tax procedures play a pivotal role in determining the taxpayer compliance in Rwanda.

Basing on the specific objectives, the research investigates how taxpayer registration procedures influence taxpayers compliance at the Rwanda Revenue Authority. It reaches conclusion that efficient tax registration services are of great importance in improving tax compliance among the tax payers. Also, this research assesses the effect of tax record-keeping processes on the tax compliance of the taxpayers in Rwanda with emphasis on Rwanda Revenue Authority. The research concludes that, there exists a great correlation between tax record-keeping procedures and tax compliance on the side of taxpayers. Finally, the researcher investigates how tax audit and tax investigation procedures influence tax compliance of taxpayers in Rwanda by highlighting on the Rwanda Revenue Authority. The study also makes a conclusion that well executed audit and investigation procedures play an important role in improving tax compliance by the taxpayers..

5.2 Recommendations

The recommendations were based on specific objectives and conclusion. The study concludes that effective tax registration processes significantly enhance taxpayer compliance. Taxpayer registration procedures are essential for ensuring compliance with tax laws and regulations. Therefore, the study recommends that tax managers should increase tax awareness and tax education about the registration process, leading significantly improve compliance rates. Additionally, the role of technology in facilitating easier registration and providing accessible information is also underscored, indicating that digital solutions can enhance taxpayer engagement and compliance. In addition, the study recommends that tax managers should implement supportive measures, such as providing resources and tools to assist

taxpayers in their record-keeping efforts. Lastly, the study recommends that tax managers should provide the implementation clear guidelines and consistent practices in tax audits can mitigate taxpayer anxiety and resistance.

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