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(AIJBES)www.aijbess.comUNDERSTANDING THE ROLE OF TAX SERVICES IN SHAPING
COMPLIANCE BEHAVIOR: A SYSTEMATIC LITERATURE
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Abstract:

Considering the significant increase in tax services in encouraging taxpayer compliance, this Systematic Literature Review (SLR) investigates the effect of the diverse tax service dimensions on compliance behavior in different contexts. Alongside the growth of digitalisation and a more end-user-focused approach by tax authorities, the association between tax services and compliance has become disjoint in current research. To fill this void, this paper has undertaken a systematic review of empirical evidence to provide an overall view of how tax services influence compliance behaviour. Following the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol, a systematic search was performed through two leading academic databases (Web of Science (WoS) and Scopus) to identify 30 primary studies. The selected studies were screened, quality assessed, and then categorized thematically. Three recurring themes emerged in the analysis: (1) Digital Tax Services and Compliance Behaviour, indicating that electronic platforms facilitate compliance through efficiency gains and reducing taxpayer uncertainty; (2) Psychological Influence of Tax Services on Compliance Behaviour, highlighting the mediating roles of trust, perceived fairness and service orientation; and (3) Enhancing Compliance Through Tax Education Services, emphasising the role of educational outreach and awareness programmes to foster long-term voluntary compliance. Results across these themes indicate that high-quality, convenient, trust-inspiring tax services are key factors in facilitating both voluntary and enforced compliance. This review provides for policy and scholarly dialogue by generating policy-relevant recommendations to help revenue authorities improve their strategic tax

service interventions to promote taxpayer engagement and compliance. The review ends with suggestions for future research and service design enhancements to meet changing taxpayer needs.

Keywords:

Tax Services, Tax Compliance, Tax Administration, SLR

Introduction

Tax compliance is crucial for a well-functioning public finance system to generate funds to finance socioeconomic development and provide basic public services by governments (Chooi, 2023). However, attaining high compliance rates continues to be a daunting task, particularly in developing countries where inefficient bureaucracy, poor digital inclusion, and lack of trust in tax authority are major obstacles towards the collection of revenues (Hanapi, 2022; Picciotto, 2022; Remali et al., 2018). The literature on compliance has largely been discussed in the context of deterrence models, which focus more on audits, penalties, and enforcement (Al-Maghrebi et al., 2022; Miraz et al., 2023; Traxler, 2014). Nevertheless, changing tax policies and enforcement measures highlight the increasing emphasis on non-coercive measures and the significance of tax services in promoting voluntary compliance (Augustine et al., 2020; Hasanah et al., 2022; Tsai & Yang, 2015). Administrative support, taxpayer education, digital infrastructure, and procedural assistance are increasingly essential to establishing trust, lifting compliance loads, and making the tax system seem fair.

There is an increasing literature on how tax services impact compliance behavior based on academic and institutional research during this millennium (Alm et al., 2010; Hauptman et al., 2014; Sulila et al., 2024; Vossler & McKee, 2011). Findings: This body of research represents a movement towards behaviourally informed tax administration models in which service quality is accepted as a driver of compliance attitudes and behaviours. Research by Alm and Torgler (2012) highlighted that increased service orientation strengthens taxpayers' intrinsic motivation and moral duty to fulfil. Similarly, a study conducted by Saad (2009) in the Malaysian context also demonstrated how responsive and educative services influence taxpayers' willingness to pay. International organizations, such as the Organisation for Economic Cooperation and Development (OECD), have also promoted taxpayer-centric strategies, which adopt digital tools to ease tax compliance (OECD, 2020). Empirical investigations in economies such as Vietnam, Nigeria, and Jamaica have enriched the discussion by considering varying aspects of service provision, such as promptness, user-friendliness, and personalized assistance, as well as their impacts across different types of taxpayers, including SMEs, multinationals, and the informal economy (Ayuba et al., 2016; Hoang et al., 2024; Small & Brown, 2020).

Notwithstanding the growth of literature on tax services, existing research remains fragmented conceptually and empirically, adopting different definitions extending from narrow administrative activities to wide educational projects, digital systems, and even 'psychological' assistance (Hoang et al., 2024). This variation makes it challenging to compare or assimilate findings. It calls for a better understanding of how factors such as digital accessibility, user experience, and technological trust play a role in tax compliance, particularly in locations where the infrastructure is erratic or digital literacy varies (Bassey et al., 2022).

To fill these voids, this Systematic Literature Review (SLR) attempts to synthesize and critically examine the known empirical work on the influence of tax services on compliance. It investigates (1) the influence of digital tax service platforms on taxpayer compliance behaviour, (2) the impact of psychological factors, including trust, perceived fairness, and satisfaction with tax service, on taxpayer compliance behaviour, and (3) the extent to which tax education and awareness programmes affect compliance decisions made by taxpayers. The review will also consider service delivery characteristics such as responsiveness, transparency, and educational outreach, as well as the extent to which factors such as taxpayer type, institutional form, and socioeconomic context moderate the relationships.

The aim of this article is threefold. Firstly, this review systematically examines the reach, emphasis, and empirical evidence in two decades of published peer-reviewed literature on tax services and compliance behavior. Second, it highlights important theoretical, methodological, and contextual gaps that should be addressed in future work. Third, by combining prominent themes (e.g., psychological motivators, perceived quality of service, strategies for government-personnel interaction), this framework constitutes a complete account of how tax services can usefully influence taxpayer behaviors. Thus, this review helps to build an intellectual foundation and evidence base to support tax administration reform, which is more transparent, inclusive, and compliance-oriented.

Literature Review

The nature of the inter-relationship between tax services and tax compliance has received growing academic attention, particularly given most countries' efforts to generate better revenue yields, albeit not by enforcement-only methods. Several recent studies suggest that tax service quality is key in shaping taxpayer behavior. Putri et al. (2024) stressed the tax employee service quality as an important factor in influencing compliance for Indonesia's Micro, Small, and Medium Enterprises (MSMEs). They underscored that service improvement can bring about sustainable development. Similarly, Hoang et al. (2024) reported that tax service experience, directly and indirectly, affects SMEs' voluntary compliance through trust as a mediator, and that tax knowledge may mediate this linkage negatively. This conclusion was confirmed by Dularif and Rustiarini (2022), who examined 279 studies and revealed that tax service quality and government trust are strong predictors of compliance, overtaking personal norms and religiosity.

Tax authorities are confronted with new issues in developing digital economies. Nga and Tam (2023) discovered that tax service quality is the most important aspect of stimulating compliance in Vietnam's online business towards a fast digital process. Hung et al. (2024) supported these results, showing that ease of use, perceived usefulness, and technology readiness positively influence e-tax compliance from the SME's perspective. At the same time, Otekunrin et al. (2021) revealed that using e-tax in Nigeria significantly reduces tax evasion, highlighting the possibility of digital service reforms. However, Abdellatif and Tran-Nam (2023) noted that whilst Gulf Cooperation Council (GCC) countries have upgraded their digital services, they still operate at a painful distance from desired revenue capability, and that digitalization per se without service depth may not fully realize compliance objectives.

Other studies have investigated the relationship between bureaucratization, service orientation, and compliance performance. The reform pillars of bureaucracy in Indonesia are only partially successful in improving compliance due to the underperformance of employees and the

unresponsiveness of taxpayers (Suwandoko, 2018). Anggraeni et al. (2025) proposed that risk-based compliance management aligns with digital tax services, emphasizing that a government or private collaboration can ease administrative costs and improve compliance. Small and Brown (2020) noted a reinforcement between coercive enforcement strength and broad service provision in Jamaica, where the audit service enhanced compliance, particularly under high enforcement regimes.

Despite the available literature, there are still significant drawbacks and inconsistencies. The Russian tax compliance model relies heavily on coercion, while service development remains insufficient (Demin & Efremova, 2022). Aregawi et al. (2021) underscored that taxation and low perception of tax service efficacy all mediated the association between attitude toward evasion and compliance in Ethiopia. These studies demonstrated that while the potential of tax services is widely recognized, the realization and perception of these services differ significantly between contexts.

Studies also conclude that scholars have a consensus on the positive effect of tax service quality. However, less is known about the particular service dimensions that are most important. Alm et al. (2010) revealed in a lab setting that helpdesk help increased filing and reporting behavior. On the other hand, Tsai and Yang (2015) pointed out that conflicts of interest between taxpayers and tax authorities could induce the Internal Revenue Service (IRS) to provide a lower level of public goods than the socially optimal provision. This discrepancy implies that there might be a divergence in perspective regarding the institutional incentives of service quality.

Other lines of research have expanded the inquiry to socioeconomic and psychological aspects. Alshirah et al. (2022) developed a socioeconomic model for sales tax compliance by Jordanian SMEs, where service quality was considered a direct determinant. Nguyen (2022) demonstrated that the effect of tax service quality on voluntary compliance in Vietnamese SMEs was not as strong as that of audit probability and perceived fairness. Similarly, Alhempri et al. (2020) and Yuesti et al. (2019) stated that tax services can increase personal income tax compliance. However, they pointed out that broader systemic factors, including transparency, justice, and sanctions, play significant roles as mediators.

Although the consolidated evidence supports the link between service utilization and adherence, global literature reveals several gaps. Most studies consider traditional and digital services separately rather than comparing the two directly. There has been little research into how demographic and firmographic characteristics, such as score size, industry, or technological knowledge, affect the effect of tax services. Moreover, cultural, political, and economic contexts seem to play a significant role in moderating the effectiveness of services. However, such factors are rarely systematically embedded in current conceptual frameworks.

The findings create an urgency for future and ongoing research to investigate multidimensional models incorporating tax service quality. It includes enforcement, trust of taxpayers, technology adoption, and socioeconomic variables. Further cross-country comparative analysis, longitudinal studies, and experimental designs are required to improve understanding of cause-and-effect relationships. It will be essential to evaluate whether digital tax services can be sustained, especially in low-resource settings, and to consider the necessary compliance programs.

Research Question

Research Questions (RQs) play a pivotal role in SLR, as they form the base and key factor in leading the direction of the overall review process. They inform the scope and focus of the SLR and assist in deciding upon studies to be included and excluded so that the review is both relevant and specific to the topic in question. A straightforward RQ guarantees that the literature search is complete and methodological, including all relevant studies on essential characteristics of the topic. This reduces the chances of bias and guarantees a full view of the available evidence. Furthermore, RQs can help classify and organise data from included studies, shaping the process by which results are interpreted and the analysis performed to generate important conclusions that reflect the construct being addressed. They also produce more precise and focused reports, avoiding ambiguities and allowing them to keep the review focused on specific issues, resulting in more actionable and relevant findings. In addition, clear RQs facilitate the transparency and reproducibility of the review, enabling other researchers to pursue the same process to confirm the outcomes or to widen the scope of the review to other areas. RQs are the 'backbone to a rigorous, focused, and accurate SLR', ensuring that the review is linked with the overall objectives of the study, whether it is to answer specific questions, identify gaps in the literature, provide a snapshot of trends in one area of concentration, or evaluate the effectiveness of interventions.

Formulating RQs is probably the most critical task at the planning stage and the most important component for any SLR, as it determines the entire review process and the methodology used (Kitchenham, 2007). Given that an SLR aims to capture and examine the state of the art, the PICO framework is an acronym for Population, Interest, and Context. It is used to structure questions addressed in the literature and practice-based review (especially qualitative study) (Lockwood et al., 2015), which was followed in the present study. PICO refers to the Population, Interest, and Context. Here is what those components represent:

Population (P): This is a group of people or study subjects of interest. It states the factors of investigation that the research will concentrate on (e.g., demography, patient population, or community).

Interest (I): This is the main concern or interest of the study. It may be an experience, behavior, intervention, or something else that the study wants to investigate or know more about.

Context (Co): This indicates the setting, situation, or context in which the population, problem, and interest occur. This includes the geographical location, administrative system, or sector-specific frameworks where the issue is being examined, such as digital tax platforms in developing economies or public tax service environments.

Applying the PICO framework facilitates the formulation of specific and detailed research questions by dissecting the main components of a study into these three parts. This method helps keep the research focus, hones the questions, and facilitates searching and designing a study. This study addressed three RQs as follows:

1. What impact do internet tax service platforms have on taxpayers' tax compliance behavior?
2. To what extent do psychological variables such as breach of trust, perceived fairness, and satisfaction with the tax services affect the taxpayers' compliance behavior?
3. How do tax knowledge and awareness programs shape compliance behavior by taxpayers?

Materials and Methods

Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines are a well-accepted baseline standard for conducting SLRs to ensure the process is transparent, comprehensive, consistent, and robust (Page et al., 2021). Adherence to the PRISMA guidelines could improve the quality of the report, the level of detail of where to search, and how to select and screen studies for inclusion, as these guidelines provide an approach to searching for and selecting studies systematically. Furthermore, the approach considers the value of randomized trials in minimizing bias and generating strong evidence for the review. Because of their broad dissemination and credibility, two major databases, namely Web of Science (WoS) and Scopus, were employed in this study.

The PRISMA process includes four stages: identification, screening, eligibility, and data abstraction. For the identification phase, researchers aim to search databases to identify all relevant studies. In the screening stage, these studies are screened by pre-established criteria to remove irrelevant or low-quality research. The second step involves assessing the existing studies to determine their suitability for inclusion in the review. The last step in data abstraction is organizing data from the included articles and determining meaningful and reliable conclusions. This methodical process results in an extensive and rigorous review, representing reliable findings for further research and practice.

Identification

The identification stage represents the starting point and the basis of the SLR process. It also seeks to find and collect all studies relevant to the issue of interest. This review utilized two of the most widely renowned academic databases (Scopus and WoS) as they index the most peer-reviewed academic articles in business, economics, social sciences, and public administration. An extensive keyword search was conducted using the words: tax, service, and compliance. These keywords were selected because they were directly related to the main subject of the review. The search strategy aimed to identify publications that addressed different dimensions of tax services, such as administrative support, digital platforms, educational programs, service delivery, institutional action, and their impact on taxpayer compliance behavior.

The search returned 130 records from Scopus, including empirical papers, policy analyses, and literature reviews exploring service quality on tax compliance. The studies are from different countries, types of taxpayers, and service provision models, providing varying angles on how administrative services contribute to compliance results. Simultaneously, 25 results were obtained from the WoS database. The complementary clues flowed from these reports, especially in public sector reform, service innovation, and tax administration processes. The WoS also provided some region-oriented work, and some papers analysing e-service adoption in taxation.

The search identified 155 records at the identification stage. While some duplicative information was in the databases, each had unique entries that were not found in the other. The integration of the two databases broadened the scope of literature included in this study and decreased the potential of missing out on some available studies. This early identification corroborates emerging academic research on the links between the delivery of tax services and taxpayer compliance. Nevertheless, findings also suggest a certain level of fragmentation between studies regarding definitions, contexts, and methodological precision. This highlights a critical requirement for systematic synthesis and evaluation, which will be performed later in the review process. In conclusion, the identification step helps to set the foundation for the SLR to investigate how the awareness, education, and services of tax influence corporate tax compliance in a structured manner. This process is demonstrated in Table 1 (The search string).

Table 1: The Search String

Scopus Date of Access: May 2025	("tax compliance" OR "taxation compliance" OR "tax payment compliance" OR "income tax compliance" OR "corporate tax compliance" OR "taxpayer compliance" OR "tax obligation compliance")) AND TITLE-ABS-KEY (("tax services" OR "tax service quality" OR "taxpayer services" OR "tax administration service" OR "revenue services" OR "fiscal service" OR "tax advisory" OR "tax consultancy"))) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (PUBSTAGE , "final")) AND (LIMIT-TO (SRCTYPE , "j")) AND (LIMIT-TO (SUBJAREA , "SOCI") OR LIMIT-TO (SUBJAREA , "ECON") OR LIMIT-TO (SUBJAREA , "BUSI")
WoS Date of Access: May 2025	("tax compliance" OR "taxation compliance" OR "tax payment compliance" OR "income tax compliance" OR "corporate tax compliance" OR "taxpayer compliance" OR "tax obligation compliance") (Topic) AND ("tax services" OR "tax service quality" OR "taxpayer services" OR "tax administration service" OR "revenue services" OR "fiscal service" OR "tax advisory" OR "tax consultancy") (Topic) and Article (Document Types) and Business Economics or Government Law

Screening

The screening phase is the second step of the SLR approach. It involves critically evaluating the original set of records by comparing them with the inclusion and exclusion criteria previously defined. The aim of relevance, quality, and academic integrity of the included documents guided the search strategy in this study. This process ensured that only peer-reviewed journal articles were included and non-journal publications were excluded. Only English publications were included to ensure uniformity of language understanding.

In order to improve the focus and relevance of the review, it is restricted to specific areas (sub-fields) that are consistent with the research focus of the study. This covered all three main areas of Social Sciences, Economics, Econometrics and Finance, and Business, Management and Accounting. The above criteria resulted in the exclusion of 53 studies. Following this stringency, records eligible for full review were 87 from Scopus and 15 from WoS, allowing the extraction of 102 studies. The deduplication identified and removed eight duplicates, and the final dataset consisted of 94 distinct and pertinent articles for the following analysis steps.

Eligibility

The eligibility stage constituted the third phase of the SLR, wherein a more detailed and critical assessment of the remaining 94 articles was conducted. Each article was examined to determine its alignment with the research objectives and relevance to the core tax compliance and services

themes. Several studies were excluded at this stage for specific reasons, including titles that did not reflect the review's focus, abstracts that were misaligned with the study's objectives, and content that was outside the scope of the relevant disciplinary fields. Articles for which full-text access was unavailable were also removed.

Following this eligibility assessment, 64 articles were excluded, significantly refining the pool of studies. The remaining 30 articles were deemed to meet all inclusion criteria and were therefore selected for the final stage of qualitative synthesis. These articles provided relevant insights, conceptual alignment, and adequate methodological rigor to support the analysis and thematic development of the study. This final selection served as the foundation for identifying key themes, gaps in the literature, and emerging trends in tax compliance and service quality within corporate taxation contexts. The details of the eligibility assessment are presented in Table 2 below.

Table 2: The Selection Criterion is Searching

Criterion	Inclusion	Exclusion
Language	English	Non-English
Literature type	Journal (Article)	Conference, Book, Review
Publication Stage	Final	In Press
Subject	Social Sciences; Economics, Econometrics and Finance; and Business, Management and Accounting	Besides Social Sciences, Economics, Econometrics and Finance, and Business, Management and Accounting

In conclusion, Figure 1 summarizes the article selection process based on the PRISMA protocol. It outlines the steps from initial identification to the final inclusion of 30 studies that met all eligibility criteria and were used for the analysis.

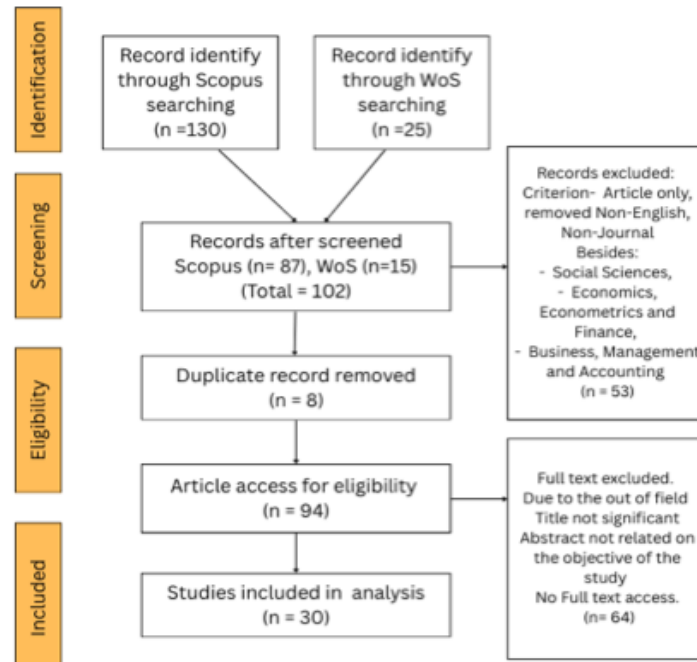


Figure 1. Flow Diagram of the Proposed Searching Study

(Moher D, Liberati A, Tetzlaff J, 2009)

Data Abstraction and Analysis

This study employed an integrative analysis strategy to evaluate and synthesize various research designs, predominantly using quantitative methods, to uncover key themes and sub-themes relevant to the research objectives. Data collection identified descriptive themes, which were thoroughly analyzed for a comprehensive understanding. The lead author and collaborators then developed thematic categories from the extracted evidence. A reflective log recorded observations and interpretations throughout the data analysis process. Finally, the findings from each study were compared to identify discrepancies in theme development. Additionally, Table 3 provides a structured overview of the studies, including titles, authors, publication year, source, and abstracts of selected articles, providing a foundation for thematic analysis and synthesis.

Table 3: Number and details of Primary Studies Database

No	Citation	Title	Year	Source Of Title	Scopus	Wos
1	(Putri et al., 2024)	Forging A Resilient Pathway: Uncovering The Relationship Between The Supply Chain Sustainability And The Tax Compliance, And The Sustainable Future Of The Micro, Small, And Medium Enterprise Industry	2024	Uncertain Supply Chain Management	/	
2	(Nga & Tam, 2023)	Tax Law Affecting The Tax Compliance Of Online Business Individuals: A Case Study In Vietnam	2023	Journal Of Law And Sustainable Development	/	
3	(Aregawi et al., 2021)	Attitude And Perceptions Of Business Profit Taxpayer's Compliance Behavior With Moderating Effect Of Financial Condition In Tigray, Ethiopia	2021	SCMS Journal Of Indian Management	/	
4	(Devano et al., 2023)	Tax Officers' Perceived Relationship Of E-Taxation Use, Taxpayer Satisfaction And Taxpayer Compliance	2023	Asian Economic And Financial Review	/	
5	(Dularif & Rustiarini, 2022)	Tax Compliance And Non-Deterrence Approach: A Systematic Review	2022	International Journal Of Sociology And Social Policy	/	
6	(Abdellatif & Tran-Nam, 2023)	Assessing Value Added Tax Compliance Burden In Gulf Cooperation Council Countries	2023	Ejournal Of Tax Research	/	
7	(Otekunrin et al., 2021)	E-Tax System Effectiveness In Reducing Tax Evasion In Nigeria	2021	Problems And Perspectives In Management	/	
8	(Hung et al., 2024)	Factors Influencing Electronic Tax Compliance Of Small And Mediumsized Enterprises In Northern Of Vietnam	2024	Journal Of Ecohumanism	/	
9	(Alm et al., 2010)	Taxpayer Information Assistance Services And Tax Compliance Behavior	2010	Journal Of Economic Psychology	/	/
10	(Tsai & Yang, 2015)	On The Internal Revenue Service's Service And Enforcement	2015	Economic Inquiry	/	
11	(Small & Brown, 2020)	Taxpayer Service Provision And Tax Compliance: Evidence For Large Taxpayers In Jamaica	2020	Public Finance Review	/	/
12	(Tenreng et al., 2021)	Compliance Tax Compliance Taxation System Framework In Indonesia	2021	Review Of International Geographical Education Online	/	
13	(Ayuba et al., 2015)	Interacting Role Of Perceived Service Orientation On Work Family Conflict, Fuel Subsidy Removal And Tax Compliance Behaviour: Evidence From Nigerian Smes	2015	Asian Social Science	/	
14	(Alabede, Affrin, et al., 2011)	Tax Service Quality And Compliance Behaviour In Nigeria: Do Taxpayer's Financial Condition And Risk Preference Play Any Moderating Role?	2011	European Journal Of Economics, Finance And Administrative Sciences	/	
15	(Nguyen, 2022)	The Impact Of Non-Economic Factors On Voluntary Tax Compliance Behavior: A Case Study Of Small And Medium Enterprises In Vietnam	2022	Economies	/	/

16	(Al-Maghrebi et al., 2022)	Power, Trust And Transparency As Determinant Factors Of Tax Compliance: A Systematic Review	2022	Journal Of Tax Reform	/	
17	(Hauptman et al., 2014)	Improving Tax Administration's Services As A Factor Of Tax Compliance: The Case Of Tax Audit	2014	Lex Localis	/	
18	(Hoang et al., 2024)	How Does Tax Service Quality Influence SMES' Tax Compliance In Vietnam? The Role Of Trust And Knowledge	2024	Ejournal Of Tax Research	/	
19	(Greenham et al., 2024)	Tax Education And Taxpayer Enculturation: Initiatives For South Africa	2024	South African Journal Of Accounting Research	/	
20	(Alhempfi et al., 2020)	Tax Compliance In Income Tax Payments	2020	International Journal Of Innovation, Creativity And Change	/	
21	(Yuesti et al., 2019)	Correlation Of Tax Behavior With Tax Compliance	2019	International Journal Of Innovation, Creativity And Change	/	
22	(Bawono et al., 2024)	The Impact Of Islamic Economics Principles On The Tax Compliance Payment Entertainment Policy	2024	Juris: Jurnal Ilmiah Syariah	/	
23	(Alshira'h et al., 2020)	A Socioeconomic Model Of Sales Tax Compliance	2020	Economies	/	/
24	(Beck & Jung, 1989)	Taxpayer Compliance Under Uncertainty	1989	Journal Of Accounting And Public Policy	/	
25	(Tohari et al., 2024)	Structural Equation Modeling: Taxpayer Compliance Of MSMES In Kediri City	2024	Revista De Gestao Social E Ambiental	/	
26	(Alabede, Bt Zainol Ariffin, et al., 2011)	Determinants Of Tax Compliance Behaviour: A Proposed Model For Nigeria	2011	International Research Journal Of Finance And Economics	/	
27	(Lazos et al., 2022)	The Tax Compliance Cost For Businesses And Its Key Determinants: Evidence From Greek Businesses	2022	Journal Of Tax Administration		/
28	(Dragojlovic et al., 2014)	Measuring Tax Administration Service Levels Using Dea	2014	Economic Computation And Economic Cybernetics Studies And Research		/
29	(Akhand, 2019)	The Influence Of The Corporate Sector On The Effectiveness Of Tax Compliance Instruments	2019	Advances In Taxation		/
30	(Smulders et al., 2017)	Determinants Of External Tax Compliance Costs: Evidence From South Africa	2017	South African Journal Of Accounting Research		/

Quality of Appraisal

Evaluating the validity of the primary studies is necessary for performing a quality SLR (Kitchenham & Charters, 2007). When studies have been included, assessing their methodological quality and applicability is integral to the credibility of the synthesis. The number of characteristics assessed in this review Copyright Abouzahra et al. (2020) were also used, with six pre-determined QA questions (QA1–QA6). Each study was given either a "Yes" (1), "Partial" (0.5) or "No" (0) according to how it was assessed on each of the criteria.

The criteria relate to core elements of quality in academic writing: QA1 denotes clarity of research purpose; QA2 refers to the contribution and applicability of the study; QA3 is relevant to the transparency of methodology; QA4 addresses theoretical justification; QA5 relates to fit with existing literature; and QA6 is related to clarity of limitation statement.

Three independent authors screened eligible studies to avoid any bias. Only reports with a total score of over 3.0 were summarised, thus establishing a minimal benchmark for study quality and pertinence. The quality assessment results are shown in Table 4: for each study, the table shows how well it fulfils the quality criteria. This is used as the frame of reference to establish studies appropriate for inclusion in a more detailed and synthesised review.

Table 4: Number and details of Primary Studies Database

Primary Study	Author(s)	QA1	QA2	QA3	QA4	QA5	QA6	Total Mark	(%)
PS1	Putri R.L.; et al.	Y	Y	Y	P	P	N	4	66.67
PS2	Nga L.P.; Tam P.T.	Y	Y	Y	Y	P	P	5	83.33
PS3	Aregawi H.T.; Patnaik B.C.M.; Satpathy I.	Y	Y	Y	Y	P	P	5	83.33
PS4	Devano S.; Mulyani S.; Winarningsih S.; Ghani E.K.	Y	Y	Y	P	P	P	4.5	75
PS5	Dularif M.; Rustiarini N.W.	Y	Y	Y	Y	Y	Y	6	100
PS6	Abdellatif M.; Tran-Nam B.	Y	Y	Y	Y	Y	Y	6	100
PS7	Otekunrin A.O.; Nwanji T.I.; Eluyela D.F.; Inegbedion H.; Eleda T.	Y	Y	Y	Y	P	N	4.5	75
PS8	Hung D.T.; Thanh Ha L.T.; Huong Giang N.T.; Yen N.K.; Linh N.K.; Le H.N.	Y	Y	Y	Y	P	N	4.5	75
PS9	Alm J.; Cherry T.; Jones M.; McKee M.	Y	Y	Y	Y	Y	Y	6	100
PS10	Tsai T.-S.; Yang C.C.	Y	Y	Y	P	Y	P	5	83.33
PS11	Small O.; Brown L.	Y	Y	P	P	N	N	3	50
PS12	Tenreng M.; Bratakusumah D.S.; Hidayat Y.R.; Sukma A.	Y	Y	Y	Y	Y	P	5.5	91.67
PS13	Ayuba A.; Saad N.; Ariffin Z.Z.	Y	Y	Y	P	P	P	4.5	75

PS14	Alabede J.O.; Affrin Z.B.Z.; Idris K.M.	Y	Y	Y	Y	Y	Y	6	100
PS15	Nguyen T.H.	Y	Y	Y	Y	P	P	5	83.33
PS16	Al-Maghrebi M.S.; Sapiei N.S.; Abdullah M.	Y	Y	Y	P	N	N	3.5	58.33
PS17	Hauptman L.; Horvat M.; Korez-Vide R.	Y	Y	Y	Y	P	P	5	83.33
PS18	Hoang H.T.; Ho N.T.T.; Ho L.T.H.; Tran T.D.; Au L.T.N.	Y	Y	Y	Y	Y	P	5.5	91.67
PS19	Greenham D.C.; Ramlall R.; Stainbank L.J.	Y	Y	Y	Y	Y	P	5.5	91.67
PS20	Alhempri R.R.; Ardiansyah I.; Kusumastuti S.Y.; Endri E.	Y	Y	Y	P	P	N	4	66.67
PS21	Yuesti A.; Sudja I.N.; Wahyuningsih T.; Mennes C.C.	Y	Y	Y	Y	P	N	4.5	75
PS22	Bawono B.T.; Jaelani A.K.; Saputra R.; Sobirov B.B.; Mukhanova G.	Y	Y	Y	Y	Y	P	5.5	91.67
PS23	Alshira'h A.F.; Alsour M.; Lutfi A.; Alsyouf A.; Alshirah M.	Y	Y	Y	P	P	N	4	66.67
PS24	Beck P.J.; Jung W.-O.	Y	Y	Y	Y	Y	Y	6	100
PS25	Tohari A.; Ramadhani R.A.; Muslih B.; Kurniawan A.	Y	Y	Y	Y	P	P	5	83.33
PS26	Alabede J.O.; Ariffin Z.B.Z.; Idris K.M.	Y	Y	Y	Y	P	N	4.5	75
PS27	Lazos, G; Pazarskis, M; Karagiorgos, A; Koutoupis, A	Y	Y	Y	P	P	N	4	66.67
PS28	Dragojlovic, A; Ralevic, P; Duric, D; Vidojevic, D; Dobrodolac, M	Y	Y	Y	Y	Y	P	5.5	91.67
PS29	Akhand, Z	Y	Y	Y	P	P	P	4.5	75
PS30	Smulders, S; Stiglingh, M; Franzsen, R; Fletcher, L	Y	Y	Y	Y	Y	P	5.5	91.67

As shown in Table 4, when it comes to QA results for the 30 selected studies, it can be seen that the majority of the works provided clear goals (QA1) and contributions (QA2), and thus showing a strong justification of its relevance. Virtually all papers, particularly those that employed a quantitative methodology such as structural equation modeling, were clear in their methods (QA3), demonstrating compliance with academic norms for style and method.

There were, however, significant weaknesses in the clarity of concepts, the comparison of results, and the transparency. Less than three-quarters of studies reported theories (QA4), and just over 60% discussed how the results related to previous literature (QA5). Presentation of study limitations (QA6) was particularly poor, reported in only 1/3 of articles, with profound

implications for balanced interpretation. PS11 had the lowest score (3.0, 50%), reflecting poor quality with respect to methodology, conceptual framing, and limitations, and some studies (PS5, PS6, PS9, PS14, PS24) received a full score (6.0) for meeting all criteria.

Overall, the reviewed studies offer valuable contributions—particularly on service quality, institutional trust, and financial aspects—but lack theoretical consolidation and reflexivity beyond the case studies. This undermines their combined effect and highlights the requirement to improve the conceptual foundation and recognition of the limitations in future research on tax compliance.

Results and Findings

The results of the SLR are presented in three themes, which collectively reflect the processes regarding corporate tax compliance. The initial one, Tax Awareness and Behavioral Compliance, reflects the relevance of taxpayers' awareness, attitudes, and perceptions on their compliance behavior, emphasising the behavioral features underlying taxpayers' tax filing and payment decisions. The second theme, Tax Education Initiatives and Literacy Building, examines the relevance of organized educational and literacy efforts to improve taxpayers' knowledge, capability, and attitude, promoting voluntary compliance. The third theme relates to Tax Services, System Efficiency, and Administrative Support, focusing on the importance of the quality of tax services, efficiency in administration, comfort level of technological assimilation, and institutional support in improving compliance levels. This emphasises the centrality of service delivery and system optimization in facilitating taxpayer compliance.

Digital Tax Services and Compliance Behavior

Integrating tax services, especially in online formats, has become a significant factor in taxpaying behaviour. Digital is not just an administrative revolution. It is a behavioral revolution in how taxpayers engage with the system. Devano et al. (2023) show that the e-tax filing systems lead to higher compliance or better satisfaction, which is a crucial moderator by which compliance behavior improves. Similarly, Otekunrin et al. (2021) underlined that e-tax can reduce tax evasion by enhancing taxpayers' attitudes and increasing tax authorities' control activity. These results are also supported by the findings of Hung et al. (2024), whose research demonstrates that the perceived ease of use and usefulness of e-tax systems positively affect SME compliance. This determines the requirements for easy interactions and accessibility with technology.

The literature also posits that tax service quality, including digital facilities, influences voluntary compliance. For example, Hoang et al. (2024) also highlight that trust and knowledge mediate the relationship between service quality and tax compliance, implying that technology-based solutions still need to include human-focused trust-building mechanisms. In the online business environment, Nga and Tam (2023) have discovered that the quality of tax service is the most significant predictor of compliance behavior in Vietnam's digital economy. Putri et al. (2024) add that staff service quality, financial understanding, and taxpayer attitudes collectively impact MSME compliance. To summarise, these results support the idea that, past the point of automation, the service quality of the tax agency remains an important determinant of taxpayer attitudes and behavior.

Service effectiveness and institutional capacity challenges remain, particularly in developing countries. Abdellatif and Tran-Nam (2023) underscore that the VAT systems in the GCC are only of moderate compliance burdens despite a recent introduction, due to low taxpayer servicing and revenue-generating capacities. Dragojlovic et al. (2014) also confirm this weakness, with lower levels of service quality in Serbia resulting in higher compliance and lower participation levels than in more efficient administrations. Tenreng et al. (2021) also introduce an important caveat, stating that tax services might not directly affect compliance in Indonesia if not passed through taxpayers' consciousness. It discovered the role of the so-called strategic communication in improving administrative results.

The demand for taxpayer guidance and assistance is also well documented. Alm et al. (2010) find that information provision helps to decrease compliance uncertainty, particularly in complex tax systems. Building on these explanations, Tsai and Yang (2015) point out that the ideal of taxpayer services, which work to reduce uncertainty, is hindered by institutional and cost considerations that limit the ability to achieve such optimal offerings. In addition, to underscore this idea further, Small and Brown (2020) offer evidence from Jamaica that taxpayer service provision increases compliance only when coupled with enforcement. This implies that supportive services and regulatory control should act together to maintain behavioral compliance.

Psychological Influence of Tax Services on Compliance Behavior

An emerging literature states that psychological and behavioral constructs play a significant role in shaping tax compliance, especially when financial and cognitive settings are in the base condition. Aregawi et al. (2021), who studied small businesses in Ethiopia, showed that taxpayers generally have negative attitudes towards tax evasion but became more compliant when financial circumstances moderated perceptions of the need to pay taxes. Alabede, Affrin, et al. (2011) also noted this, and like Affrin et al. (2011), financial situation and risk preference were significant moderators between service quality and compliance behavior. Likewise, Tohari et al. (2024) argued that tax morale slightly affected MSME compliance in Kediri City, whereas tax incentives, sanctions, and services significantly improved compliance. However, they confirm the economic reinforcements that influence voluntary tax compliance.

Normative influences also surface as essential determinants of tax compliance. Alhempfi et al. (2020) reported that social norms and perceived justice are key determinants that prompt personal income tax compliance, especially in low tax literacy contexts. In a large-scale review, Dularif and Rustiarini (2022) established that trust in the government and tax service quality were the socially constructed elements of tax compliance. However, the effect of personal and social norms was not perfect. The effect was positive. Likewise, Nguyen (2022) noted that non-economic factors, like social norms, tax knowledge, and perceived fairness, positively and significantly affected VRC in Vietnamese SMEs. Together, these results underline the entwined character of socio-psychological constructs with tax attitudes.

Several papers argue that cognitive clarity and trust in the taxpayer can promote compliance where the environment is uncertain. Beck and Jung (1989) suggested that uncertainty about tax liability arising from legal complexity may have either increased or decreased compliance in line with individuals' risk-averse or risk-tolerant propensity and underscored the importance of advisory services in absorbing uncertainty. Alshira'h et al. (2020) proposed a socioeconomic model for Jordanian SMEs and figured that tax knowledge moderated the relationship between

a better understanding of compliance services and improved compliance. Concurrently, Al-Maghrebi et al. (2022) emphasized the interrelationship between the coercive power, transparency, and trust in authorities in their systematic review, to support a comprehensive framework that tackles the enforcement and behavioural aspects. As a group, these studies imply that taxpayers' compliance does not result only from the degree of the severity of a law's provisions, but also from the personal understanding, relative to them, of the character and background of their government.

Furthermore, perceived organizational legitimacy and taxpayer orientation also mediate compliance responses. Ayuba et al. (2015) observed that when tax authorities are seen as motivated to help rather than punish taxpayers, opposing forces such as work, family stressors, or economic stress diminish compliance. Yuesti et al. (2019) confirmed this perspective using taxpayers' knowledge of their tax burden and penalties as an example of what was earlier considered to be the association of risk preferences on compliance (by which taxpayers who prefer risk, even though they were informed of their obligations, paid less taxes). Akhand (2019), studying corporate taxpayers in Bangladesh, also revealed sectoral variations in the effects of penalties and audit mechanisms on compliance. This supports the heterogeneous nature of responses, which seem to strongly depend on contingency variables, such as institutional familiarity and perceived service quality.

The literature provides sample evidence that Behavioral Predictors of Decision-making, including attitude, subjective norm, perceived fairness, trust, and service orientation, significantly impact tax compliance behavior. Financial circumstances often reinforce these impulses, the subjection of law, and administrative opacity, which form a syndrome that sometimes can create a tangled web of pressures outside of traditional deterrence models. Tax authorities must consider taxpayers' cognitive structures and socio-emotional situations to maximize compliance.

Enhancing Compliance Through Tax Education Services

The literature on tax education and awareness complements the important emphasis on tax service and compliance by emphasizing how an education strategy can contribute to tax services' effectiveness in fostering voluntary compliance. Presented with a focus on transparency, clarity, and user assistance, taxpayer services are far more effective when combined with efforts to enhance taxpayer comprehension and confidence. As discussed by Greenham et al. (2024) and Yuesti et al. (2019), an educated taxpayer, through educational processes like tax understanding and public awareness programs, can develop a better way of interacting with the tax services and raise the tax compliance levels.

In addition, the inclusion of tax education in taxpayer services is congruent with the results by Tenreng et al. (2021). Putri et al. (2024) established that consciousness is an intermediary for the association between the delivery service and compliant results. Tax services with instruction on the steps, the rights, and e-use stimulate satisfaction and ongoing adherence to the law. Alhempri et al. (2020) and Nguyen (2022) have confirmed this argument through their evidence on the relationships between perceived reliability, perceived usefulness of tax systems, justice, tax complexity, and audit processes. A favorable compliance environment is one in which services are visible and available, and taxpayers are informed about their rights and obligations.

Education is a behavioral lever on the delivery of tax services. The reports of Al-Maghrebi et al. (2022) and Ayuba et al. (2015) indicate that the more service orientation and government trust there is, the more information will be shared and received by the taxpayer. When universities like the tax authorities embed support in services like consulting, electronic tutorials, or directed communications, they effectively remove the psychological barriers obstructing compliance, like fear, uncertainty, or distrust. Ultimately, as Hoang et al. (2024) and Devano et al. (2023) demonstrate, quality of service, and compliance are enhanced not just by effective systems but by an enlightened trust based "taxpayer empowerment", confirming the stance that tax education is a necessity as part of sound tax services and compliance strategies.

Discussion

This SLR pooled the findings of 30 studies to investigate the effect of the different dimensions of tax services on compliance behavior. Based on the PRISMA protocol, the results were synthesized into three major themes: (a) Digital Tax Services and Compliance Behavior, (b) Psychological Impact of Tax Services on Compliance Behavior, and (c) Tax Education Services for Compliance Improvement. Within the first theme, it was clear that digitalisation was a core facilitator of enhanced compliance. Devano et al. (2023) and Otekunrin et al. (2021) indicated that e-tax has a significant and positive effect on both taxpayer satisfaction and evasion reduction (especially if they are efficient and user-friendly). Hung et al. (2024) also highlight that PEU and PU, the perceived usefulness of digital tools, significantly impact SMEs' behaviors in Vietnam. In the same vein, it was found that the behavioural and psychological aspects of tax services were crucial to explaining taxpayer responses in the second theme. Publications including Alabede, Affrin et al. (2011), Aregawi et al. (2021), and Nguyen (2022) found that attitudes, trust in authorities, perceived service orientation, and fairness are more powerful in affecting compliance than the use of sanctions alone. The final theme, centered on education-focused services, revealed that programs that increase taxpayer literacy, such as workshops, awareness campaigns, and procedural assistance, can increase voluntary compliance. Greenham et al. (2024), Yuesti et al. (2019), and Tenreng et al. (2021) stressed that learning increases taxpayers' knowledge and decreases aversion, especially among citizens of countries with complicated or dynamic tax systems.

Including these themes indicates an appreciation of tax compliance as a multi-faceted issue that is not wholly a matter of enforcement. The former theme is that digitized tax service is not just an operational change, but a behavior-forming factor. These similar findings through both Devano et al. (2023) and Nga and Tam (2023), as well as Putri et al. (2024), argue that system quality results in trust and promotes compliance when harmonized with user expectations and skills. This is consistent with the Technology Adoption Model (TAM) principles, which have demonstrated perceived usefulness and ease of use as important predictors of technology uptake. In the second theme, Aregawi et al. (2021), Al-Maghrebi et al. (2022), and Beck and Jung (1989) provide valuable insights into the role of justice, risk, and service orientation at the individual level in the compliance process. These results are seen as an expansion of the Social Influence and 'Slippery Slope' models, increased resilience of voluntary compliance, led by relational trust, supported by open communication. Although deterrence mechanisms are still relevant, Akhand (2019) highlighted that they are more effective when used with good service delivery. The third theme supported the educational nature of interventions by facilitating compliance. Studies by Hoang et al. (2024) and Nguyen (2022) indicate that the overall compliance culture is enhanced in the presence of an informed and educated taxpayer

base, particularly educated through a targeted media campaign and readily available information. This circumvents the problems of asymmetric information in tax systems, especially in low and middle-income countries where literacy levels and access to digital technologies are highly uneven.

The results of this review are of great importance to policymakers and tax administrators. For one, there should be a focus on combining service-oriented and digital approaches. However, this is about more than just cutting administrative overhead and increasing user convenience and trust. The work of Alm et al. (2010) and Small and Brown (2020) is consistent with this observation, by indicating that taxpayers are more compliant if service delivery in terms of efficiency and transparency is seen to be well functioning. Second, taxpayers' education, procedural help, and online coaching (e.g., digital tutorials) could be standard functions and core activities of tax officials, as they were part of the revenue body in emerging economies. This is particularly true in countries such as Vietnam, Nigeria, and Indonesia, where there is evidence that service quality is associated with significant compliance improvements (Hoang, Tung, & Bennett, 2024; Tenreng, Eriksson, & Manoko, 2021; Ayuba, 2015). Additionally, these results underpin the importance of developing adaptive approaches for designing the tax service across countries and by taxpayer type (SMEs, companies, and self-employed individuals). Notwithstanding the strengths of this review, there were some limitations to it. Several of the studies reviewed were cross-sectional, constraining inferences to causality. There is also no comparison between traditional and digital services in diverse socioeconomic contexts. Moreover, the effects of demographic and cultural factors are relatively understudied in empirical models. Further research could adopt a longitudinal research design to identify further the changing structure of the relationship between tax services and compliance. Furthermore, greater emphasis must be placed on incorporating the insights of behavioral economics into tax service structures, including more policies that nudge taxpayers into compliance through subtle signals and not force. It would also be helpful to understand how hybrid models (those offering a mix of digital, educational, and personalised services) perform in different tax environments.

Conclusion

This SLR analysed the effects of different aspects of tax services on tax compliance behavior, with particular interest in digitalization, psychological, and educational approaches. Following the PRISMA protocol, 30 quality studies were synthesized and classified into three main themes: digital tax services, psychological factors, and tax education. Every theme contributes diverse perspectives to how tax services influence compliance, leading to a more comprehensive understanding of how the quality of service influences taxpayer behavior. The available evidence consistently affirmed that when they were user-friendly and accessible, digital tax platforms substantially increased compliance by lowering transaction costs and uncertainty. Studies with the psychological theme also agreed that trust, fairness, and perceived service orientation are critical in shaping taxpayers' decisions, particularly when a supportive financial and administrative system accompanies it. Finally, tax services focused on education proved to have a significant impact by enhancing taxpayers' understanding of tax and empowering them to engage with tax administration.

The paper offers important conclusions for academia and policy. Academically, it contributes to the tax evasion literature by establishing that tax services are drivers of behavior rather than just administrative implementers. This reconceptualization of tax reform efforts encourages a

larger, interdisciplinary, and integrated research agenda for compliance, which integrates service quality, digital access, and taxpayer psychology. In terms of implications, the results may point to the need for tax authorities to pivot away from hard-nosed models and focus on developing digital infrastructure, frontline service orientation, and education programs. One-size-fits-all service designs that account for taxpayer demographics, digital readiness, and institutional trust are more effective to build voluntary compliance and decrease evasion. The evidence limitations of the studies reviewed are clear, with most based on cross-sectional designs and the relatively poor representation of low-income or digitally excluded areas. Longitudinal and experimental methodologies were necessary for future work to demonstrate causality and to explore comparative context-specific service perspectives. In conclusion, this study supports the notion that when constructed in responsive, transparent, and educative ways, tax services lead to procedural compliance and are vital for developing a lasting tax morale and collaboration between taxpayers and the government.

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