

Tax Compliance: A Conceptual Research

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Abstract: *This paper aims to elaborate the various viewpoints held by different scholars in relation to tax compliance and its relationships with other variables. This will be more helpful for future researchers when they are planning to undertake any specific research in relation to this area, and it also plays a crucial role in gaining new knowledge as well as extending the existing knowledge in relation to this particular area. In order to identify the pertinent concepts and their significance to the current context, it reviews the prior literature that previous scholars have contributed. As a result, the researcher studied about 250 research articles that were published by various organisations and other different authors. Finally, an examination of over 100 papers was conducted to determine which themes were pertinent and how well they applied to Sri Lanka's current situation. As a result, the conceptual concepts presented in this review paper will establish a new line of inquiry for further studies that will aid in understanding the implications of these conceptual ideas. If it makes sense in further research, these ideas will apply to many real-world situations both in Sri Lanka and throughout the world.*

Keywords: Tax compliance, subsidies, economy, organisations

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