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# Tax Audit: Does it influence Voluntary Tax Compliance?

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# Tax Audit: Does it influence Voluntary Tax Compliance?

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***Abstract***
*This study examined the effect of tax audits specifically field audits, desk audits, registration audits, and back duty audits, influence tax compliance. A sample of 293 Tanzanian Tax Revenue Authority (TRA) officials were selected, and primary data was gathered through administered questionnaires. The research employed a cross-sectional design, utilizing both descriptive and inferential statistics. The impact of tax audits on tax compliance was analyzed using a multiple linear regression model. The results revealed that field and registration audits positively affected tax compliance, while desk and back duty audits had no significant impact. To enhance the effectiveness of field audits and registration audit on tax compliance, TRA supervisors should prioritize efficient planning, training, and establishing performance metrics for audits to enhance tax compliance. Tax officers should adopt a collaborative approach, educating taxpayers, maintaining thorough documentation, and encouraging open communication to improve voluntary compliance. Managers should integrate data systems, invest in digital platforms, and promote collaboration between audit teams to streamline processes and identify non-compliance trends. Periodic evaluations of audit results should help to refine strategies and ensure audits contribute effectively to tax compliance.*

***Keywords:*** *Tax Audit, Tax Compliance, Field Tax Audit, Desk Tax Audit, Registration Tax Audit and Back Duty Tax Audit*

## 1. Introduction

Tax compliance is essential for the government to reallocate finances and provide public benefits (Jayawardane, 2016). For the government to be able to distribute wealth and provide public services, taxpayers must work together and pay the exact amount of taxes owed on time (Nkundabanyanga *et al*, 2017). A few country-specific economic crises, such as the Asian financial crisis in the late 1990s, have made tax compliance increasingly important in the context of the global economy (Ritsatos, 2014). An entity's or individual's tax affairs are examined during a tax audit to make sure the data provided to the Authority and the amount of tax paid are accurate and precise. Financial records, accounts, and returns are just a few examples of the sources of data used in these types of audits. By encouraging voluntary compliance, educating taxpayers, discovering non-compliance with laws and regulations, and identifying important legal points that need more explanation, an efficient audit and investigation procedure greatly aids in tax administration (Olaoye, 2019). Governments all throughout the world have demonstrated an

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extraordinary rise in demand. Seeking a more significant and efficient way to increase tax compliance and revenue collection for the last ten years (Buchanan & Bryman, 2009).

Tax compliance entails the willingness and actions of taxpayers to follow tax laws and regulations by accurately reporting income, calculating liabilities, and paying taxes on time. High compliance indicates that individuals or businesses meet all tax obligations voluntarily, while low compliance suggests underreporting, tax evasion, or avoidance. Compliance can be influenced by factors such as tax knowledge, perceived fairness of the tax system, enforcement measures, and the quality of government services funded by taxes. The Tanzania Revenue Authority (TRA) allows self-tax assessment for income through a framework that enables taxpayers to determine their tax liabilities based on their income and expenses. This system encourages compliance by simplifying the tax reporting process. Under the Tax Administration Act, 2015, taxpayers are required to maintain accurate records of their income and expenditures, which they use to calculate their tax obligations. This self-assessment mechanism promotes transparency and empowers taxpayers to take responsibility for their tax compliance while facilitating the TRA's focus on higher-risk cases for audit.

In Tanzania, tax compliance is significantly shaped by tax laws and regulations, with a strong emphasis on clear policies and enforcement to improve taxpayer adherence. Research shows that consistent application of laws by the Tanzania Revenue Authority (TRA) and legislative reforms, such as the Finance Act amendments, aim to make tax obligations more transparent and fairer. The power of the Tanzania Revenue Authority (TRA) to enforce compliance and conduct tax audits is derived from the Tax Administration Act, 2015, and various other tax laws, including the Income Tax Act and the Value Added Tax Act. These laws grant the TRA the authority to assess, audit, and collect taxes, ensuring adherence to tax obligations among individuals and businesses. The legal framework empowers the TRA to implement compliance measures, including audits and penalties for non-compliance, thus fostering a transparent tax environment.

In Africa, Nigeria is one nation where non-compliance with tax laws results in tax loss. Tax audits and investigations, among other tools, have been used to try to reduce some of these losses by applying pressure on the taxpayer to pay the right amount of tax and to abide by all tax regulations (Kilimvi & Adepehin, 2023). According to Olokooba et al. (2018), an increase in tax law noncompliance and recurrent tax law infractions is forcing governments at all levels to rethink enforcement measures for effective tax administration to raise tax revenue. One of these strategies has been applied is tax audits. Low tax compliance is a major problem in both developed and developing countries. This has an immediate effect on tax collection for the government. Kimani (2019) asserts that the government's capacity to raise funds for development is hampered by low tax compliance. Dynamic environments can give rise to uncertainty and difficulties. Multinational firms are changing quickly in the context of tax audits, and issues pertaining to these changes are also changing. These include the techniques used by revenue authorities to collect data, choose audit objectives, choose audit methodology, and resolve disagreements.

East African country have been suffered with the challenges of tax compliance thus way EAC Partner States have well-established tax regime and national revenue authorities that are responsible for assessment, collection and accounting for all revenues that are due to the government in accordance with the national laws. Taxes applicable to business entities include Corporate Tax, Withholding Tax (WHT), Excise Tax, Value Added Tax (VAT) and capital deductions. Tax audits are essential in addressing these challenges by ensuring compliance and improving revenue collection. Suleiman (2017) found that effective audits positively impacted tax revenue. Audits play a vital role in maintaining compliance, reducing tax evasion, and ensuring proper filing of tax returns (Negaro, 2019). They not only increase revenue from audit activities but also promote voluntary compliance, reduce costs for tax agencies, and reassure taxpayers of fair auditing practices (Brown *et al.*, 2012). An effective audit program must go beyond verifying tax declarations and focus on identifying high-risk cases, detecting non-compliance, and imposing penalties, thus deterring tax evasion (Netsanet, 2014). This study aimed to investigate the impact of various types of tax audits field, desk, registration, and back duty audits on tax compliance.

Tax compliance remains a pressing issue in Tanzania, hindering the government's ability to generate sufficient revenue to fund public services and infrastructure. Despite employing various types of tax audits, including field, desk, registration, and back duty audits, taxpayer non-compliance persists in the form of underreporting, evasion, and avoidance (TRA, 2025). The Tanzania Revenue Authority (TRA) continues to face challenges such as procedural inefficiencies, limited enforcement capacity, and resource shortages, which undermine the effectiveness of these audits. Studies such as those by Kavishe (2023) have pointed out that Tanzanian audit practices fail to address structural issues, while Rweyemamu (2021) noted weaknesses in the relationship between tax audits and taxpayer compliance.

Existing empirical literature provides conflicting findings on the impact of tax audits on compliance. Some studies indicate a positive relationship, with field and registration audits increasing compliance by deterring evasion and expanding the tax base (Mwangi & Wambua, 2017; Olaoye & Ekundayo, 2019). On the other hand, some research finds minimal or negative effects, often attributing this to weak enforcement and inefficiencies in desk and back duty audits (Ngugi & Karanja, 2020; Njoroge & Mwinyi, 2019). Additionally, Alm (2018) and Hallsworth (2023) have noted that audits perceived as overly punitive or intrusive can erode taxpayer trust, leading to reduced voluntary compliance. These inconsistent findings underscore the need for a deeper investigation into the contextual effects of tax audits in Tanzania. This study seeks to address this gap by examining how different types of tax audits influence compliance in Tanzania. It aimed to provide actionable insights and policy recommendations to improve audit efficiency and foster greater taxpayer compliance.

## 2. Literature Review

The study was led by the theory of reasoned action by Fishbein and Ajzen (1975) stating that behavioral intentions are shaped by attitudes toward the behavior and subjective norms. Attitudes refer to an individual's positive or negative perception of performing a particular action, which is influenced by their beliefs about the consequences of that behavior. Subjective norms represent the perceived social pressure from influential people, such as supervisors, peers, community leaders, or family members, to perform or avoid a behavior. While widely applicable, the theory assumes individuals can act freely upon forming intentions, which may not hold true in real-world scenarios due to environmental constraints (Olaoye and Ekundayo, 2019).

This theory is particularly relevant to this study as it highlights the dynamic between taxpayers and tax authorities. Taxpayer compliance is often influenced by the actions and presence of tax audits, as well as the perceived social and regulatory environment. The TPB emphasizes that awareness and understanding of tax audits can significantly predict and enhance taxpayer compliance levels, aligning with the study's focus.

Regardless of that, several studies have been conducted in the area such that Kirchler and Hoelzl (2020) conducted study of the influence of tax audits on compliance in Australia the study reveal that audits were shown to increase compliance by creating a deterrent effect, as taxpayers recognize the risk of detection and penalties and they justified that Taxpayers aware of potential repercussions, are more likely to report income accurately to avoid facing sanctions, demonstrating the audit's role as a psychological deterrent. Also, Olaoye and Ekundayo, (2019) investigated the impact of tax audits on tax compliance and the remittance in Nigeria. the study core results the study found a significant positive correlation between tax audits and tax compliance and this suggests that regular and thorough tax audits increase the likelihood that taxpayers will comply with tax regulations, as audits provide a deterrent effect against evasion and encourage accurate tax reporting.

Despite that, Mwangi and Wambua (2017) examined field audits and improved tax compliance in Kenya, the result led to significant improvements in tax compliance, and the study attributes this to on-site visits that uncovered unreported income and discrepancies in financial records. In Uganda, Mulenga and Katamba (2019) conducted research on the role of field audits in enhancing tax compliance, the study comes up with positive significantly improved tax compliance and the authors justified these findings by emphasizing how field audits allowed tax officers to verify the accuracy of tax returns directly at the source of production.

Additionally, Mwangi and Otieno (2018) examined the impact of desk audits on tax compliance in Kenya, the result shows that Desk audits led to significant improvements in compliance and concluded that companies became more compliant due to the fear of detection through regular desk audits. Nkurunziza and Habimana (2020) examined desk audits as a tool for enhancing tax compliance in Rwanda. This study comes up with the positive result desk audits improved tax compliance by increasing the perceived likelihood of being audited and concluded that better tax filing behaviors following increased desk audit implementation.

Furthermore, Oduro *et al*. (2024) conducted on tax audit enhance tax compliance their study found that tax audits positively impact tax compliance and the study highlights that combining audits with educational and psychological strategies can improve tax compliance. Additionally, In Pakistan, Usman *et al*, (2024) conducted studies on tax audit, tax penalty and tax compliance their findings indicate that rigorous tax audits and fair penalty structures can significantly improve compliance by deterring tax evasion and they justified that increasing the frequency and accuracy of audits, alongside clear penalties, adopts a compliance-oriented culture.

Moreover, Williams and Rodriguez (2021) examined *t*he impact of registration audits on tax compliance in the United States positive outcomes from registration audits, it concluded that the use of comprehensive audit trails that linked registration data with transaction histories. In Brazil O'Connor and Silva (2020) examined the registration audits and their role in improving tax compliance, the result show improvements in tax compliance and concluded that the audits helped identify discrepancies between registered and actual income, prompting corrections and better compliance in future filings.

## 2.1 Conceptual Framework

The two primary variables in this study were the dependent and independent variables. Conceptual framework consists of a graphic representation of the key study variables along with a brief explanation of the phenomenon being studied (Mugenda & Mugenda, 2009). The conceptual framework for this study shown the relationship between field tax audit, desk tax audit, registration tax audit and back duty audit as independent variables, and tax compliance as a dependent variable.

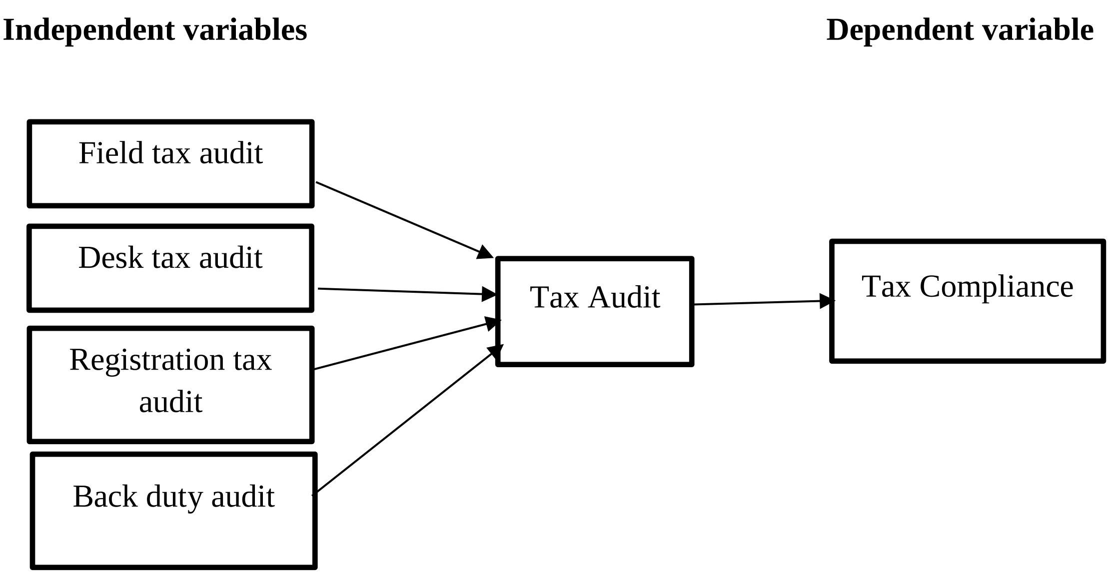


**Figure 2. 1 Conceptual Framework**

## 2.2 Research Hypotheses

Based on the conceptual framework and agency theory previously provided, the following hypothesis were developed to show the relationship between tax compliance and tax audit (Field tax audit, desk tax audit and registration tax audit).

$H_1$: Field audit has the significant effect on tax compliance

$H_2$: Desk tax audit has the significant influence on tax compliance

$H_3$: Registration tax audit has the significant relationship with tax compliance

$H_4$: Back duty audit has the significant effect on tax compliance

## 3. Methodology

The study employed explanatory study design that the pattern of knowledge generation was facilitated by means of relationship testing between study variables. Positivism philosophy was used to assurer information gathering by testing the hypotheses as predictors to the dependent variable. Primary data were employed in the process of gathering data to address the issue under study. Structured questionnaires were used that that a sample of 293 participants as respondents was used from the respective tax authority among the workforce. The collected data were computed in SPSS software to obtain statistics to present the results. Multiple regression analysis was used to describe the existing relationship between study variables. Therefore, the analysis is illustrated by the model that;

$y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + \beta_4 x_4 + \varepsilon$ *(Olaoye & Ekundayo, 2019)*

*Where;*

$\mathrm{y} = \text{Tax compliance}$

$\beta_0 = \text{Constant}$

$\mathrm{x}_1 = \text{Field tax audit}$

$\mathrm{x}_2 = \text{Desk tax audit}$

$\mathrm{x}_3 = \text{Registration tax audit}$

$\mathrm{x}_4 = \text{Back duty audit}$

$\varepsilon = \text{Error term}$

$\beta_1$, $\beta_2$, $\beta_3$ and $\beta_4$ are the coefficient for independent variables.

## 4. Findings and Discussions

Findings of the study are described using multiple regression analysis for the description of the overall outcome regarding the relationship between predictors to the dependent variable. Therefore, table 1 illustrates the results as follows.

**Table 1 Multiple Regression Analysis**

| Tax compliance | Coef. | St.Err. | t-value | p-value | [95% Conf | Interval] | Sig |
|---|---|---|---|---|---|---|---|
| Field audit | .147 | .059 | 2.51 | .013 | .032 | .263 | ** |
| Desk audit | .093 | .058 | 1.62 | .107 | -.02 | .206 | |
| Registration audit | .381 | .058 | 6.53 | 0 | .266 | .495 | *** |
| Back duty audit | .068 | .055 | 1.24 | .215 | -.04 | .177 | |
| Constant | 0 | .049 | -0.00 | 1 | -.097 | .097 | |
| Mean dependent var | | -0.000 | SD dependent var | | | 1.000 | |
| R-squared | | 0.295 | Number of obs | | | 293 | |
| F-test | | 30.109 | Prob > F | | | 0.000 | |
| Akaike crit. (AIC) | | 738.129 | Bayesian crit. (BIC) | | | 756.530 | |
| *** *p<.01, *** ** *p<.05,* * *p<.1* | | | | | | | |

**Source: Author Computation Based on the Findings (2025)**

The findings revealed that the F-statistic was 30.109, with a corresponding p-value **(**Prob > F) of 0.000. Since the p-value was less than 0.01, the model was statistically significant at the 1% level. This indicated that at least one of the independent variables field audit, desk audit, registration audit, or back duty audit meaningfully influenced tax compliance. Additionally, The R-squared value of 0.295 shown that the independent variables in the model explained approximately 29.5% of the variation in tax compliance. This suggested a moderate level of explanatory power, meaning that other factors not included in the model account for the remaining 70.5% of the variation. In studies related to social behavior, such as tax compliance, an R-squared of this magnitude was fairly common.

### 4.1 Field Audit on Tax Compliance

The analysis indicated that the variable's statistically significant. The coefficient demonstrated a positive correlation between field audits and tax compliance, suggested that an effective field audit increases tax compliance by 14.7% while kept other factors constant. Field audits, which entail in-depth, on-site inspections of taxpayer records, play a vital role in verifying the accuracy of tax declarations. This approach has proven particularly effective in Tanzania, as it deters deliberate tax evasion by heightening the perceived risk of detection. According to Kira (2018), field audits have significantly improved compliance by uncovering undeclared income and identifying unregistered businesses. Additionally, by engaging directly with taxpayers, field audits promote accountability and encourage accurate tax reporting, as individuals recognize the increased likelihood of penalties for non-compliance (Malima, 2018). Furthermore, field audits strengthen the credibility of the Tanzania Revenue Authority (TRA) by showcasing the agency's commitment to thoroughness and fairness, fostering public trust (Fjeldstad *et al.*, 2018).

**4.2 Desk Audit on Tax Compliance**

Findings revealed that variable was statistically insignificant at the 5% significance level. This suggested that desk audits did not influence tax compliance when other factors remained constant. In Tanzania, desk audits are widely regarded as ineffective due to their narrow scope and procedural shortcomings. Unlike field audits, desk audits rely on examining submitted documents without conducting thorough investigations or on-site inspections. This limitation reduces their ability to uncover substantial tax evasion and diminishes their deterrent impact on taxpayers. Additionally, procedural inefficiencies, including delays and inadequate follow-ups by tax authorities, contribute to the perception that desk audits are merely administrative formalities rather than effective compliance tools. As a result, taxpayers often view them as superficial, further weakening their impact on compliance (Ebrahim *et al.,* 2021; Kisanga & Leyaro, 2021).

These findings aligned with previous research. Ngugi and Karanja (2020) demonstrated that desk audits failed to significantly improve tax compliance. Similarly, Habumugisha and Mukarwego (2021) assessed the limited effect of desk audits in Rwanda, concluding that they did not lead to measurable improvements in compliance. Mutua and Kilonzo (2023) identified similar outcomes in Tanzania, attributing the ineffectiveness of desk audits to inadequate record-keeping and enforcement mechanisms. Ndung'u and Otieno (2019) also reported that desk audits in Uganda did not yield significant improvements in tax compliance, reinforcing the view that their impact is negligible.

**4.3 Registration Audit on Tax Compliance**

The findings showed that registration audits had a p-value of $0.000<0.05$, indicated statistical significance, and the positive coefficient demonstrated their beneficial impact on tax compliance. Registration audits focus on identifying unregistered businesses and individuals operating outside the formal tax system. This is particularly relevant in Tanzania, where the informal sector dominates the economy. By integrating these entities into the tax net, registration audits broaden the taxpayer base, alleviate the tax burden on compliant taxpayers, and improve overall compliance rates (Ngowi, 2018).

Additionally, registration audits enhance fairness in tax administration by ensuring that all businesses contribute to public revenue. Identifying and taxing previously unregistered entities reduces unfair competition and fosters equity in the tax system. As Musgrave and Musgrave (2018) highlighted, equitable taxation promotes compliance by encouraging taxpayers to perceive the system as just and inclusive. These results aligned with prior research. Johnson and Kim (2023) reported that registration audits significantly improved tax compliance among small businesses in South Korea.

### 4.4 Back Duty Audit on Tax Compliance

The findings indicated that the variable was statistically insignificant. This implied that back duty audits have no measurable effect on tax compliance when other factors are held constant. Back duty audits, which focus on uncovering tax liabilities from previous periods, face several challenges that limit their impact. These include resource constraints, procedural delays, and inefficiencies that reduce their deterrent effect on future non-compliance. Taxpayers often perceive such audits as punitive rather than preventive, leading to resistance instead of cooperation. Furthermore, logistical shortcomings, such as inadequate follow-ups and limited administrative capacity, weaken the credibility and effectiveness of back duty audits in enhancing compliance (Msafiri, 2018; Malima, 2020).

These findings were consistent with previous research. Rodriguez and Williams (2024) found that back duty audits in Argentina had no significant impact on improving tax compliance. Similarly, Brown and Silva (2022) concluded that back duty audits failed to yield measurable improvements in compliance efforts. Nguyen and Tran (2020) reported the ineffectiveness of back duty audits in Vietnam, where they did not lead to enhanced compliance. Carter and Martinez (2023) observed similar outcomes in their study, showing no significant improvements in compliance following back duty audits. Lastly, Thompson and Kim (2021) highlighted the limitations of back duty audits in Japan, reporting that they did not result in notable compliance enhancements.

## 5. Conclusion

The reality is that tax audit is essential in fostering tax compliance by taxpayers since it assures the gathering of the estimates and taxes that in most account are certain and valid to be paid by taxpayers. Also, it is the practices that hinders evasions in the taxes by tax payers and also blocks possibility of avoidance since audit is executed exactly on the ground as the subject place. Therefore, tax audit is the strong base and adequate practices towards tax compliance. However, the key concern affecting the practice are corrupt behaviours and other uncertainties that hinders that once tax audit is well effected collections may be certain, fair and adequate at all times.

## 6. Recommendations

The situation pertaining to tax audit being useful towards assuring compliance, it is recommended that TRA supervisors should prioritize efficient planning and resource allocation for both field and registration audits. Supervisors should conduct regular training sessions to ensure auditors are equipped with the latest auditing practices and regulatory updates. Establishing clear performance metrics can help evaluate the effectiveness of audits in enhancing tax compliance. Moreover, supervisors should ensure proper follow-up on audit findings, reinforcing the connection between field and registration audits to improve overall compliance.

Also, tax officers should adopt a collaborative strategy during field and registration audits by educating taxpayers about their responsibilities and rights. Thorough documentation during registration audits can help detect discrepancies early, making subsequent field audits more effective. Maintaining open communication with taxpayers is essential, as providing timely feedback and clarifications can encourage voluntary compliance. This approach ensures that audits are viewed as supportive rather than punitive, ultimately enhancing tax compliance.

Furthermore, TRA managers should focus on integrating data systems used for both field and registration audits to facilitate seamless information sharing. Investing in digital platforms can streamline the monitoring of taxpayer activities from registration through field audits, making it easier to identify non-compliance trends. Promoting collaboration between registration and field audit teams can further enhance audit effectiveness. Additionally, conducting periodic evaluations of audit results can help managers refine strategies and ensure that both types of audits contribute positively to overall tax compliance.

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