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THE RELATIONSHIP BETWEEN EFFORTS FOR TAX LEARNING,  
AWARENESS OF TAX LAWS, UNDERSTANDING OF TAX LAWS  
AND TAX COMPLIANCE BEHAVIOUR AMONG SALARIED  
TAXPAYERS IN MOGADISHU-SOMALIA.



By  
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UNIVERSITI UTARA MALAYSIA  
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AMONG SALARIED TAXPAYERS IN MOGADISHU-SOMALIA.



Thesis Submitted to Othman Yeop Abdullah Graduate School of Business, Universiti Utara  
Malaysia, in Partial Fulfilment of the Requirement for the Award of Master of Science  
(International Accounting)



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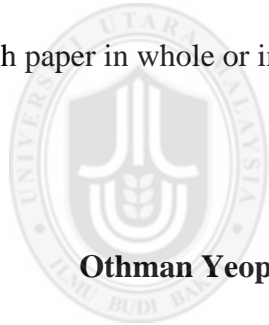
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## ABSTRACT

This study investigates the relationship between tax education dimensions and tax compliance behaviour among salaried taxpayers in Mogadishu, Somalia. This study is motivated by low tax compliance and low tax education in Somalia. Specifically, the objectives of this study were to examine the relationships between efforts for tax learning, awareness of tax laws and understanding of tax laws; and tax compliance behaviour among salaried taxpayers in Mogadishu, Somalia. To achieve the research objectives, primary data were collected through administering survey questionnaires to salaried taxpayers in Mogadishu, Somalia. The data were analysed using multiple regression analysis. The findings of the study indicate that efforts for tax learning had a negative and significant relationship with tax compliance behaviour. on the other hand, the awareness of tax laws and understanding of tax laws had a positive and insignificant relationship with tax compliance behaviour. efforts for tax learning contributes the most towards tax compliance behaviour. therefore, the policy makers in somalia should focus more on the most important contributing factor, i.e. efforts for tax learning, to enhance tax compliance and ultimately mitigate the problem of noncompliance in Somalia.

**Keywords:** Tax Compliance Behaviour, Education, Efforts for Learning, Awareness of Tax Laws and Understanding of Tax Laws, Somalia.

## ABSTRAK

Kajian ini mengkaji hubungan antara dimensi pendidikan cukai dan gelagat kepatuhan cukai di kalangan pembayar cukai bergaji di Mogadishu, Somalia. Kajian ini dimotivasi oleh kadar kepatuhan cukai dan pendidikan cukai yang rendah di Somalia. Secara khususnya, objektif kajian ini adalah untuk mengkaji hubungan antara usaha untuk pembelajaran percukaian, kesedaran terhadap peraturan percukaian, kefahaman undang-undang percukaian; dan gelagat kepatuhan cukai di kalangan pembayar cukai bergaji di Mogadishu, Somalia. Bagi mencapai objektif kajian, data primer dikumpul melalui kajian soal selidik yang diedarkan kepada pembayar cukai bergaji di Mogadishu, Somalia. Data dianalisis dengan menggunakan analisis regresi berganda. Dapatan kajian menunjukkan bahawa usaha untuk pembelajaran percukaian mempunyai hubungan yang negatif dan signifikan dengan gelagat kepatuhan cukai. Sebaliknya, kesedaran terhadap peraturan percukaian dan kefahaman undang-undang percukaian mempunyai hubungan yang positif dan tidak signifikan dengan gelagat kepatuhan cukai. Usaha untuk pembelajaran percukaian merupakan faktor yang paling penting menyumbang ke arah gelagat kepatuhan cukai. Oleh itu, pembuat dasar di Somalia perlu memberi tumpuan lebih kepada faktor ini, iaitu usaha untuk pembelajaran percukaian untuk meningkatkan pematuhan cukai dan akhirnya mengurangkan masalah ketidakpatuhan di Somalia.

**Kata kunci:** Cukai Gelagat Kepatuhan Cukai, Pendidikan Cukai, Usaha untuk Pembelajaran, Kesedaran terhadap Peraturan dan Kefahaman Undang-Undang, Somalia.

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## GLOSSARY OF TERMS

ATO	Australian Taxation Office
MOF	Ministry of Finance- Somalia
MOPIC	Ministry of Planning and International Cooperation- Somalia
NAT	National Tax Authority- Japan
OECD	Organization for Economic Cooperation and Development
UNFPA	United Nation Fund for Population Activities
VAT	Value-Added Tax



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# CHAPTER ONE

## INTRODUCTION

### 1.1 Background of the Study

Tax education is considered as one of the variables that can influence on tax compliance behaviour (Murphy, 2004). Tax education has been seen as a way to increase a citizen's capability to grasp taxation laws and to increase their readiness to follow those laws (Kasipillai et al., 2003). Different researchers have studied the impact of tax education on tax compliance behaviour globally. For instance, Berhane (2011), observed that tax education enhances the tax compliance behaviour of the citizens, as they would be aware of their obligations and punishments for not following tax laws in Ethiopia. In Somalia, however, no studies have been conducted about tax education and tax compliance behaviour.

For many countries, taxes are the major source of income to finance the countries expenses such as providing the basic services for the country like building roads, railways, airports, and seaports and promoting the general welfare (Wonders, 2014). In the case of Somalia, the government is highly dependent on external grants as a source of income in addition to tax revenue because international grants represent 43% of the revenue of Somalia, which makes the government of Somalia highly vulnerable to foreign intervention (MOF, 2015).

The main sources of tax revenue are derived from the Mogadishu port and airport and the Bakara market, which is the biggest market in Somalia (Ulus, 2015). Taxes are

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