

The copyright © of this thesis belongs to its rightful author and/or other copyright owner. Copies can be accessed and downloaded for non-commercial or learning purposes without any charge and permission. The thesis cannot be reproduced or quoted as a whole without the permission from its rightful owner. No alteration or changes in format is allowed without permission from its rightful owner.



**CORRUPTION AND TAX NON-COMPLIANCE MODEL: AN  
INVESTIGATION ON INDIVIDUAL TAXPAYERS IN YEMEN**

**BY**

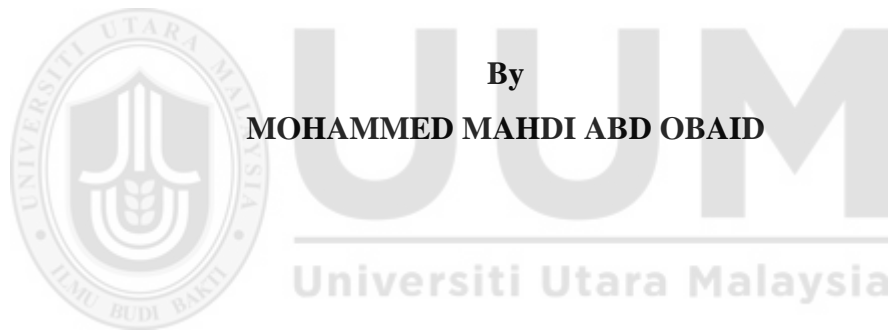
**MOHAMMED MAHDI ABD OBAID**



**UUM**  
Universiti Utara Malaysia

**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)  
UNIVERSITI UTARA MALAYSIA  
MAY 2017**

**CORRUPTION AND TAX NON-COMPLIANCE MODEL: AN  
INVESTIGATION ON INDIVIDUAL TAXPAYERS IN YEMEN**



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



**PERAKUAN KERJA KERTAS PENYELIDIKAN**  
*(Certification of Research Paper)*

Saya, mengaku bertandatangan, memperakukan bahawa  
*(I, the undersigned, certified that)*

**MOHAMMED MAHDI ABD OBAID (817190)**

Calon untuk Ijazah Sarjana  
*(Candidate for the degree of)*

**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)**

telah mengemukakan kertas penyelidikan yang bertajuk  
*(has presented his/her research paper of the following title)*

**CORRUPTION AND TAX NON-COMPLIANCE MODEL: AN INVESTIGATION ON INDIVIDUAL  
TAXPAYERS IN YEMEN**

Seperti yang tercatat di muka surat tajuk dan kulit kertas penyelidikan  
*(as it appears on the title page and front cover of the research paper)*

Bahawa kertas penyelidikan tersebut boleh diterima dari segi bentuk serta kandungan dan meliputi bidang ilmu  
dengan memuaskan.

*(that the research paper acceptable in the form and content and that a satisfactory knowledge of the field is covered  
by the research paper).*

Nama Penyelia : **DR. NORAZA MAT UDIN**  
*(Name of Supervisor)*

Tandatangan :   
*(Signature)*

**DR. NORAZA MAT UDIN**  
Senior Lecturer  
School of Accountancy  
UUM College of Business  
Universiti Utara Malaysia

Tarikh : **5.6.2017**  
*(Date)*

## **PERMISSION TO USE**

In presenting this project paper in partial fulfillment of the requirements for a Post Graduate degree from the Universiti Utara Malaysia (UUM), I agree that the Library of this University may make it freely available for inspection. I further agree that permission for copying of this project paper in any manner, in whole or in part, for scholarly purpose may be granted by my supervisor or, in her absence, by the Dean of Othman Yeop Abdullah Graduate School of Business where I did my project paper. It is understood that any copying or publication or use of this project paper parts of it for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to the UUM in any scholarly use which may be made of any material in my project paper.

Request for permission to copy or to make other use of materials in this project paper, in whole or in part should be addressed to:



Dean of Othman Yeop Abdullah Graduate School of Business

Universiti Utara Malaysia

06010 UUM Sintok

Kedah Darul Aman

Universiti Utara Malaysia

## ABSTRACT

Governments around the world continuously attempt to improve the level of tax compliance especially those in countries which face a high level of tax non-compliance. Yemen is one of these countries in which tax non-compliance has been reported to be at a high level during the last few decades. This study empirically investigates the influence of perception of corruption in the government, tax rate, penalty rate, income level and education level on individual taxpayer's non-compliance behaviour in Yemen. This study is underpinned by the social influence theory, and further supported by the deterrence theory and cognitive learning theory. The data, which were collected through survey questionnaires, were analysed using multiple regression analysis and other statistical techniques. A total of 400 questionnaires were distributed that yielded 264 usable questionnaires. The results reveal that there is a positively significant relationship between perception of corruption in the government, tax rate and penalty rate and tax non-compliance, whereas the relationship between income level and tax non-compliance is negatively significant and the relationship between education level and tax non-compliance is insignificant. This study concludes with the theoretical implications and practical recommendations for the Yemeni Government in order to improve tax collection such as to develop and implement more stringent enforcement strategies to combat corruption in the administration and improve the tax system in terms of penalty rate and tax rates. In addition, the Yemen Tax Authority should play a more proactive role to encourage and educate individual taxpayers by enhancing their knowledge on taxation. This study also highlights several limitations and suggests future studies that can be conducted in this area.

**Keywords:** taxation, non-compliance, corruption, individual taxpayers, Yemen

## ABSTRAK

Kerajaan di seluruh dunia secara berterusan cuba untuk meningkatkan tahap pematuhan cukai terutamanya di negara-negara yang menghadapi tahap ketidakpatuhan cukai yang tinggi. Yaman adalah salah sebuah daripada negara-negara di mana ketidakpatuhan cukai telah dilaporkan berada pada tahap yang tinggi dalam tempoh beberapa dekad yang lalu. Kajian ini secara empirikal menyiasat pengaruh persepsi rasuah dalam kerajaan, kadar cukai, kadar penalti, tahap pendapatan dan tahap pendidikan ke atas tingkah laku ketidakpatuhan pembayar cukai individu di Yaman. Kajian ini disokong oleh teori pengaruh sosial, dan turut disokong oleh teori pencegahan dan teori pembelajaran kognitif. Data yang dikumpulkan melalui soal selidik dianalisa menggunakan analisis regresi berganda dan teknik-teknik statistik yang lain. Sebanyak 400 soal selidik telah diedarkan yang menghasilkan 264 soal selidik yang boleh digunapakai. Dapatan menunjukkan bahawa terdapat hubungan positif yang signifikan di antara persepsi rasuah dalam kerajaan, kadar cukai dan kadar penalti dan ketidakpatuhan cukai, manakala hubungan antara tahap pendapatan dan ketidakpatuhan cukai adalah negatif yang signifikan dan hubungan antara tahap pendidikan dan ketidakpatuhan cukai adalah tidak signifikan. Kajian ini merumuskan implikasi teori dan cadangan praktikal untuk Kerajaan Yaman bagi meningkatkan kutipan cukai seperti membangunkan dan melaksanakan strategi penguatkuasaan yang lebih ketat untuk memerangi rasuah dalam pentadbiran dan memperbaiki sistem cukai dari segi kadar penalti dan kadar cukai. Di samping itu, pihak berkuasa cukai Yaman perlu memainkan peranan yang lebih proaktif untuk menggalakkan dan mendidik pembayar cukai individu bagi meningkatkan pengetahuan mereka mengenai percukaian. Kajian ini juga menjelaskan beberapa batasan dan mencadangkan kajian pada masa depan yang boleh dijalankan dalam bidang ini.

**Kata kunci:** cukai, ketidakpatuhan, rasuah, pembayar cukai individu, Yaman

## ACKNOWLEDGEMENT

I am grateful to the Almighty Allah for giving me the opportunity to complete my master thesis. May peace and blessing of Allah be upon His beloved Prophet Muhammad (SAW), his family and his companions. It is impossible to name all the people who have contributed over the years of this study with support, encouragement, advice, data and facilities. Without their contributions the thesis could not have been completed.

I would like to express my special appreciation and thanks to my supervisor Dr. Noraza Bt Mat Udin for being a tremendous mentor for me. She had provided continuous guidance, encouragement, support and advice in assisting me to complete this research paper. Without her support, I would not be here today. May Allah reward her abundantly and continue guiding her for future endeavours.

I would not end this appreciation without acknowledging my family, especially my parents, my siblings and my wife for their encouragement, prayers, motivation, understanding, and support to make sure this study become successful.

Finally, I am so thankful to Hadhramout University for granting me the opportunity to pursue this higher degree of learning. My sincere gratitude to all who have been involved directly and indirectly in helping me finish this thesis. May Allah bless all of you.

***Mohammed Mahdi Abd Obaid***



## TABLE OF CONTENTS

PERMISSION TO USE .....	i
ABSTRACT .....	ii
ABSTRAK .....	iii
ACKNOWLEDGEMENT .....	iv
TABLE OF CONTENTS .....	v
LIST OF TABLES .....	viii
LIST OF FIGURES .....	ix
LIST OF APPENDICES .....	x
LIST OF ABBREVIATIONS .....	xi
<b>CHAPTER ONE INTRODUCTION .....</b>	<b>1</b>
1.1 Background of the Study .....	1
1.2 Problem Statement .....	6
1.3 Research Questions .....	9
1.4 Research Objectives .....	9
1.5 Scope of the Study .....	10
1.6 Significance of the Study .....	10
1.6.1 Theoretical Contributions .....	10
1.6.2 Practical Contributions .....	11
1.7 Organization of the Thesis .....	12
<b>CHAPTER TWO LITERATURE REVIEW .....</b>	<b>13</b>
2.1 Introduction .....	13
2.2 Overview of the Tax System in Yemen .....	13
2.3 Tax Non-compliance .....	17
2.3.1 Tax Non-compliance from the Economic Point of View .....	19
2.3.2 Tax Non-compliance from the Social Point of View .....	21
2.4 Prior Studies on Tax Non-compliance .....	22
2.5 Perception of Corruption in the Government .....	24
2.6 Tax Rate .....	27
2.7 Penalty Rate .....	29
2.8 Income Level .....	31
2.9 Education Level .....	33

2.10 Theories Related to Tax Non-compliance.....	35
2.10.1 Economic Deterrence Theory .....	36
2.10.2 Social Influence Theory .....	38
2.10.3 Cognitive Learning Theory .....	40
2.11 Summary .....	41
<b>CHAPTER THREE RESEARCH METHODOLOGY .....</b>	<b>42</b>
3.1 Introduction .....	42
3.2 Research Framework.....	42
3.3 Hypotheses Development.....	43
3.3.1 Perception of Corruption in the Government and Tax Non-compliance ...	43
3.3.2 Tax Rate and Tax Non-compliance .....	44
3.3.3 Penalty Rate and Tax Non-compliance.....	45
3.3.4 Income Level and Tax Non-compliance .....	46
3.3.5 Education Level and Tax Non-compliance.....	46
3.4 Research Design.....	47
3.5 Method of Data Collection.....	48
3.6 Population of the Study and Sample Size .....	48
3.7 Sampling Technique.....	49
3.8 Questionnaire Design.....	49
3.9 Variables Measurement.....	50
3.9.1 Respondents' Profile .....	50
3.9.2 Perception of Corruption in the Government, Tax Rate and Penalty Rate	50
3.9.3 Income Level and Education Level .....	51
3.9.4 Dependent Variable Measurement.....	52
3.10 Pilot Test .....	53
3.11 Data Analysis .....	54
3.12 Summary .....	54
<b>CHAPTER FOUR DATA ANALYSIS AND FINDINGS .....</b>	<b>55</b>
4.1 Introduction .....	55
4.2 Response Rate .....	55
4.3 Respondents' Profile .....	56
4.4 Data Screening .....	59
4.4.1 Missing Value Analysis .....	59

4.4.2 Outlier Detection.....	59
4.4.3 Normality Test .....	60
4.4.4 Multicollinearity .....	63
4.5 Descriptive Statistics.....	64
4.6 Reliability Test .....	67
4.7 Factor Analysis .....	68
4.8 Pearson Correlation Analysis.....	69
4.9 Multiple Regressions.....	70
4.10 Hypothesis Testing.....	73
4.11 Summary of Findings.....	75
4.12 Summary .....	75
<b>CHAPTER FIVE DISCUSSION AND CONCLUSION .....</b>	<b>76</b>
5.1 Introduction.....	76
5.2 Recapitulation of the Study.....	76
5.3 Theoretical Implications of the Study.....	80
5.4 Practical Implication of the Study.....	82
5.5 Limitations and Recommendations.....	83
5.6 Conclusion .....	84
<b>REFERENCES .....</b>	<b>86</b>
<b>APPENDICES .....</b>	<b>103</b>

## LIST OF TABLES

Table 3.1 Perception of Corruption in the Government.....	50
Table 3.2 Tax Rate .....	51
Table 3.3 Penalty Rate .....	51
Table 3.4 Income Level.....	52
Table 3.5 Education Level .....	52
Table 3.6 Reliability Results of Each Variable .....	53
Table 4.1 Response Rate .....	55
Table 4.2 Respondents' Profile .....	57
Table 4.3 Summary of Skewness and Kurtosis Value of the Variables.....	62
Table 4.4 Test for Multicollinearity on Assessment of Tolerance and VIF Values .	63
Table 4.5 Descriptive Statistics.....	64
Table 4.6 Reliability Analysis of Variables .....	68
Table 4.7 Factor Analysis .....	69
Table 4.8 Pearson Correlations Matrix .....	69
Table 4.9 Summary of the Regression Model.....	71
Table 4.10 ANOVA .....	71
Table 4.11 Multiple Regressions Analysis.....	72
Table 4.12 Summary of Findings.....	75

## LIST OF FIGURES

Figure 1.1	Tax Revenue in Yemen from 2008-2013 (Billion USD).....	2
Figure 1.2	Tax Non-compliance in Yemen (Million USD).....	6
Figure 3.1	Research Framework .....	43
Figure 4.1	Observed Value Normal Q-Q Plot ( SPSS output).....	61
Figure 4.2	Histogram with Normal Curve Plot ( SPSS output).....	61



## LIST OF APPENDICES

APPENDIX A: Questionnaire (English ) .....	103
APPENDIX B: Questionnaire (Arabic) .....	107
APPENDIX C: SPSS Output .....	111



## LIST OF ABBREVIATIONS

CLT	Cognitive Learning Theory
COAC	Central Organization of Audit & Control
GDP	Gross Domestic Product
GST	General Sales Tax
KMO	Kaser-Meyer-Olkin
MPIC	Ministry of Planning & International Cooperation
PD	Presidential Decree
SAS	Self-Assessment System
SPSS	Statistical Package for Social Sciences
TIQN	Transparency International's Quarterly Newsletter
UNDP	United Nations Development Program
USD	United States Dollar
VIF	Variance Inflation Factor
YER	Yemeni Rial
YTA	Yemen Tax Authority

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background of the Study

Tax is considered as a crucial instrument and primary source of revenue for most governments. Specifically, tax revenue is needed to finance critical programmes (e.g., health care, education); services (e.g., law enforcement, public utilities); and infrastructure (e.g., road construction, environmental protection), which are beneficial to the society (Worlu & Nkoro, 2012). It is worth mentioning that tax revenues are considered to be an important source of Yemen's national income after oil (Al-Faseel, 2014).

Tax revenue is clearly stated in the final accounts of the State's General Budget for each fiscal year. Figure 1.1 shows Yemen's tax revenue, specifically during the period of 2008 to 2013. It is noted that the total tax revenue shows a steady increase, reaching the amount of USD 1.7 billion in 2008 and increasing to USD 1.9 billion and USD 2.1 billion in 2009 and 2010, respectively. In 2011, it shows a decrease to USD 1.8 billion because of street protests (Arab spring). Tax revenue totalled USD 2.6 billion and USD 2.9 billion in 2012 and 2013, respectively (Ministry of Finance, 2008-2013).



The contents of  
the thesis is for  
internal user  
only

## REFERENCES

- Abdul Manaf, N., & Abdul Jabbar, H. (2006). A Survey of Perception Towards Tax Evasion As A Crime. *Further Global Challenges in Tax Administration*, 183-199.
- Abiola, J., & Asiweh, M. (2012). Impact of Tax Administration on Government Revenue in a Developing Economy-a Case Study of Nigeria. *International Journal of Business and Social Science*, 3(8).
- Adebisi, J. F., & Gbegi, D. O. (2013). Effect of tax avoidance and tax evasion on personal income tax administration in Nigeria. *American Journal of Humanities and Social Sciences*, 1(3), 125-134.
- Aguilera, R. V., & Vadera, A. K. (2008). The dark side of authority: Antecedents, mechanisms, and outcomes of organizational corruption. *Journal of Business Ethics*, 77(4), 431-449.
- Ajzen, I., & Fishbein, M. (1980). *Understanding attitudes and predicting social behavior*. Englewood Cliffs, N.J.: Prentice-Hall.
- Akdede, S. H. (2011). Corruption and tax evasion. *Doğuş Üniversitesi Dergisi*, 7(2), 141- 149.
- Alabede, J. O., Ariffin, Z. B. Z., & Idris, K. M. (2011). Determinants of tax compliance behaviour: A proposed model for Nigeria. *International Research Journal of Finance and Economics*, 78(1), 121-136.
- Al-Asaly, S. (2003). "Political Reform and Economic Institutional Building: A Case Study of Budgetary Institutional Reform in Yemen". *Economic Research Forum: Economic*.
- Al-Batly, A. (2014)"The financial policies of the new Yemeni government." *Al-Ahaly. Net, Yemen*. Retrieved 28 November, 2016 from: <http://alahale.net/article/918>
- Al-Fasel. T (2014), Low tax revenue contribution in GDP. *Al-Thawrah. Net*, Retrieved Sep. 14, 2016, from <http://www.althawranews.net/archives/95622>
- Al-Jaaidi, K. S., Manaf, N. A. A., & Karlinsky, S. S. (2011). Tax evasion as a crime: A survey of perception in Yemen. *International Journal of Business and Management*, 6(9), 190-201
- Al-Jamaree, Y., & Algaylee, A. (2007). "Financial Ministry Implements Transparency Principle to Reform the Financial Regulations and Laws". *Sabanews. Net* Retrieved June 10, 2016 from: <http://www.sabanews.net/ar/news131480.htm>
- Allingham, M., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. *Journal of Public Economics*, 1(3-4), 323-338.

- Alm, J. (1999). Tax compliance and administration. *Public Administration and Public Policy*, 7(2), 741-768.
- Alm, J. (2012). Measuring, Explaining, and Controlling Tax Evasion: Lessons from Theory, Experiments, and Field Studies. *International Tax Public Finance*, 1(9), 54-77.
- Alm, J. & Benno T., (2006). Culture differences and tax moral in U.S.A and Europe *Journal of Economic Psychology*, 127(2).
- Alm, J., Jackson, B. R., & McKee, M. (1992). Estimating the determinants of taxpayer compliance with experimental data. *National Tax Journal* 45(1), 107-114.
- Alm, J., Martinez-Vazquez, J., & McClellan, C. (2016). Corruption and firm tax evasion. *Journal of Economic Behavior & Organization*, 124(1), 146-163.
- Alm, J., McClelland, G. H., & Schulze, W. D. (1992). Why do people pay taxes?. *Journal of Public Economics*, 48(1), 21-38.
- Alm, J., Sanchez, I., & Juan, A. D. (1995). Economic and non-economic factors in tax compliance. *Kyklos*, 48(1), 3-18.
- Alon, A., & Hageman, A. M. (2013). The impact of corruption on firm tax compliance in transition economies: Whom do you trust?. *Journal of Business Ethics*, 116(3), 479-494.
- Alreck, P., & Robert, S. (1995). *The survey research handbook*. New York: McGraw-Hill.
- Al-Rubaidi, M. (2012). *Taxation Accounting*. Dar Al-feker Al-mua'aser, Sana'a, Yemen, 4(5), 43-46
- Al-Saadi, M.S (2014). Interview with the minister of planning and international cooperation. *Al-Thawra official journal* (Issued daily by the Yemeni Prime Minister). Sana'a
- Al-Sharabi and Al-Slehi (2015), Taxes bitter harvest basket. *Alrai Press.Net*, Retrieved Feb. 10, 2017, from <http://www.alraipress.com/news4194.html>
- Al-Ttaffi, L., (2009). *Determinants of tax evasion: An empirical evidence from the Republic of Yemen*. (Unpublished Master Dissertation, Universiti Utara Malaysia).
- Al-Ttaffi, L., & Abdul-Jabbar, H. (2016). *Geopolitics and its implications for tax administration*. International Conference on Government & Public Affair (ICOGPA), Sintok, Malaysia, 05 – 06 October. School of Government, Universiti Utara Malaysia.
- Al-Ttaffi, L., & Abdul-Jabbar, H. (2015). Does Muslim view on tax influence compliance behaviour? *International Conference on Accounting Studies (ICAS)* 17-20 August 2015, Johor Bahru, Johor, Malaysia.

- Al-Ttaffi, L., Abdul Manaf, N., Aljaidi, K. & McGee, R. (2011). An investigation of factors influencing tax evasion in Yemen. *The Second Soft Science Conference*. Vietnam.
- Azrina Mohd Yusof, N., Ming Ling, L., & Bee Wah, Y. (2014). Tax non-compliance among SMCs in Malaysia: tax audit evidence. *Journal of Applied Accounting Research*, 15(2), 215-234.
- Babbie, E. (2007). *The practice of social research (11th ed.)*. Belmont: Thomson Learning Inc.
- Baldry, J. C. (1987). Income tax evasion and the tax schedule: Some experimental results. *Public Finance= Finances publiques*, 42(3), 357-83.
- Bandura, A. (1977). *Social learning theory*. New York: General Learning Press.
- Banerjee, A. V. 1992. A simple model of herd behaviour. *The Quarterly Journal of Economics*, 107(1), 797-817.
- Bartlett, J. E., Kottrilik, J. W., & Higgins, C. C. (2001). Organizational research: Determining samples size in survey research. *Information Technology, Learning and Performance Journal*, 19(1), 43-50.
- Bayer, R. C. (2006). A contest with the taxman—the impact of tax rates on tax evasion and wastefully invested resources. *European Economic Review*, 50(5), 1071-1104.
- Becker, G. S. (1968). Crime and punishment: An economic approach. *Journal of Political Economy*, 76(2), 169-217.
- Benjamini, Y., & Maital, S. (1985). Optimal Tax Evasion & Optimal Tax Evasion Policy Behavioral Aspects. In *The economics of the shadow economy* 15(1), 245-264. Springer Berlin Heidelberg.
- Bidin, Z., Idris, K. M., & Shamsudin, F. M. (2009). Predicting compliance intention on zakah on employment income in Malaysia: An application of reasoned action theory. *Jurnal Pengurusan*, 28(1), 85-102.
- Blank, J. D. (2014). Collateral Compliance. *University of Pennsylvania Law Review*, 162(1), 12-06.
- Bobek, D. D. (1997). *How do individuals judge fairness and what effect does it have on their behaviour? (Federal income tax, Theory of planned behaviour)*. Ann Arbor: UMI.
- Bobek, D. D., & Hatfield, R. C. (2003). An investigation of the theory of planned behaviour and the role of moral obligation in tax compliance. *Behavioural Research in Accounting*, 15(1), 13-38.
- Brand, P. (1996). Compliance: a 21st century approach. *National Tax Journal*, 49(3), 413-419

- Campos, J. E., Lien, D., & Pradhan, S. (1999). The impact of corruption on investment: Predictability matters. *World development*, 27(6), 1059-1067.
- Carapico, S. (1998). *Civil society in Yemen: the political economy of activism in modern Arabia* 9(1) 85-102. . Cambridge University Press.
- Castro, L., & Scartascini, C. (2015). Tax compliance and enforcement in the pampas evidence from a field experiment. *Journal of Economic Behavior & Organization*, 116, 65-82.
- Cavana, R. Y., Delahaye, B. L., & Sekaran, U. (2001). *Applied business research: Qualitative and quantitative methods*. Milton: John Wiley & Sons Australia Ltd.
- Cebula, R. J. (2013). New and current evidence on determinants of aggregate federal personal income tax evasion in the united states. *American Journal of Economics and Sociology*, 72(3), 701-731.
- Central Organization of Audit & Control COAC. (2012). Annual report. *Official Supervisory Authority*. Sana'a.
- Central Organization of Audit & Control COAC. (2014). Annual report. *Official Supervisory Authority*. Sana'a.
- Cerqueti, R., & Coppier, R. (2009). Tax revenues, fiscal corruption and “shame” costs. *Economic Modelling*, 26(6), 1239-1244.
- Chan, C. W., Troutman, C. S., & O'Bryan, D. (2000). An expanded model of taxpayer compliance: Empirical evidence from the United States and Hong Kong. *Journal of International Accounting, Auditing and Taxation*, 9(2), 83-103.
- Cherry, T. L. (2001). Financial penalties as an alternative criminal sanction: Evidence from panel data. *Atlantic Economic Journal*, 29(4), 450-458.
- Christian, C. W. (1994). Voluntary compliance with the individual income tax: results from the 1988 TCMP study. *The IRS Research Bulletin*, 1500, 35-42.
- Chua, S. S., & Sabki, N. H. (2011). Use of Non-prescription Medications by the General Public in the Klang Valley. *Journal of Applied Pharmaceutical Science*, 1(9), 93.
- Clotfelter, C. T. (1983). Tax Evasion and Tax Rates: An analysis of Individual Returns. *The review of Economics and Statistics*, 363-373.
- Coakes, S. J., & Steed, L. (2009). *SPSS: Analysis without anguish using SPSS version 14.0 for Windows*. John Wiley & Sons, Inc.
- Coakes, S. J., & Steed, L. (2009). *SPSS: Analysis without anguish using SPSS version 14.0 for Windows*. John Wiley & Sons, Inc..

- Collins, J. H., & Plumlee, R. D. (1991). The taxpayer's labor and reporting decision: The effect of audit schemes. *Accounting Review*, 559-576.
- Cowell, F. A. (1990). *Cheating the Government*. Cambridge, MA: MIT Press.
- Crane, S. E., & Nourzad, F. (1990). Tax rates and tax evasion: evidence from California amnesty data. *National Tax Journal*, 189-199.
- Crisp, J. R., & Turner, R. N. (2007). *Essential social psychology*. London: Sage Publications.
- Cullis, J. G., & Lewis, A. (1997). Why people pay taxes: From a conventional economic model to a model of social convention. *Journal of economic psychology*, 18(2), 305-321.
- Cummings, R. G., Martinez-Vazquez, J., McKee, M., & Torgler, B. (2009). Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior & Organization*, 70(3), 447-457.
- Dbwan Abdulmoez (2014). Fighting the Culture of Corruption in Yemen. The World Bank .  
<http://blogs.worldbank.org/arabvoices/fighting-culture-corruption-yemen>.
- DeBacker, J., Heim, B. T., & Tran, A. (2012). Importing corruption culture from overseas: Evidence from corporate tax evasion in the United States. *Journal of Financial Economics*.117, (1), 122-138.
- Devos K. (2006). The Attitude of Australian and New Zealand Tertiary Student Towards Tax Evasion: A Comparative Study and Demographic Analysis. *New Zealand Journal of Taxation Law and Policy*, 12 (4), 293-323
- Devos, K. (2005). The Attitudes of Tertiary Students on Tax Evasion and the Penalties for Tax Evasion-A Pilot Study and Demographic Analysis. *Journal of tax research*, 3(2), 222-273.
- Doran, M. (2009) Tax Penalties and Tax Compliance: A Personal Income Tax Non-Compliance in Malaysia. PhD Thesis, Victoria University, Melbourne. *Harvard Journal on Legislation*, 46(1).
- Dubin, J. A., & Wilde, L. L. (1988). An empirical analysis of federal income tax auditing and compliance. *National Tax Journal*,12(1), 61-74.
- Embassy of Yemen. (2007). "Structure and Features of the Yemeni Economy". Retrieved June 10, 2016 from:  
<http://www.yemenembassy.org/economic/%20YemeniEconomy.htm>
- Engida, T. G., & Baisa, G. A. (2014). Factors Influencing taxpayers' compliance with the tax system: An empirical study in Mekelle City, Ethiopia. *eJournal of Tax Research*, 12(2), 433.

- Eriksen, K. & L. Fallan (1996). Tax knowledge and attitudes towards taxation; A report on a quasi-experiment. *Journal of Economic Psychology* 17(3): 387-402.
- Escobari, D. (2012). Imperfect detection of tax evasion in a corrupt tax administration. *Public Organization Review*, 12(4), 317-330.
- Explorable.com (2011). Cognitive Learning Theory (CLT), online glossary. Retrieved Feb,2017 from: <https://explorable.com/cognitive-learning-theory>
- Fagbemi, T. O., Uadiale, O. M., & Noah, A. O. (2010). The ethics of tax evasion: Perceptual evidence from Nigeria. *European journal of social sciences*, 17(3), 360-371.
- Feinstein, J. S. (1991). An econometric analysis of income tax evasion and its detection. *The RAND Journal of Economics*, 14-35.
- Feld, L. P., & Frey, B. S. (2007). Tax compliance as the result of a psychological tax contract: The role of incentives and responsive regulation. *Law & Policy*, 29(1), 102-120.
- Feld, L., & Frey, B. (2006). Tax compliance as the result of a psychological tax contract: The role of incentives and responsive regulation. *Social Science Research Network Working Paper Series*,
- Feldman, N. E., & Slemrod, J. (2007). Estimating tax noncompliance with evidence from unaudited tax returns. *The Economic Journal*, 117(518), 327-352.
- Fishlow, A., & Friedman, J. (1994). Tax evasion, inflation and stabilization. *Journal of Development Economics*, 43(1), 105-123.
- Fjeldstad, O. H. (2006). Corruption in tax administration. *Tax evasion and fiscal corruption essays on compliance and tax administrative practices in East and South Africa*, 93(1), 61-74.
- Freire-Serén, M. J., & Panadés, J. (2013). Do Higher Tax Rates Encourage/Discourage Tax Compliance?. *Modern Economy*, 2013.
- Frey, B. S., & Feld, L. P. (2002). Deterrence and morale in taxation: An empirical analysis. *CESIFO working paper* 760(1)
- Frey, B. S., & Torgler, B. (2007). Tax morale and conditional cooperation. *Journal of Comparative Economics*, 35(1), 136-159.
- Friedland, N., Maital, S., & Rutenberg, A. (1978). A simulation study of income tax evasion. *Journal of public economics*, 10(1), 107-116.
- Galbiati, R., & Zanella, G. (2008). The tax evasion social multiplier: Evidence from Italy. *CNRS - EconomiX Paris, France, and Econpubblica, Bocconi University, Italy*.

- Gaventa, J., & McGee, R. (2010). Introduction: Making change happen—citizen action and national policy reform. *Citizen Action and National Policy Reform*. London: Zed Books, 1-43.
- Genser B, Strina A, Teles CA, Prado MS, Barreto ML(2007). Risk Factors for Childhood Diarrhea Incidence; Dynamic Analysis of A Longitudinal Study. *Epidemiology*. ;17(6):658–667.
- George, D., & Mallery, P. (2006). *SPSS for Windows: Step by step. A simple Guide and reference 10.0 update*. Boston: Allyn & Bacon.
- Cerqueti, R., & Coppier, R. (2009). Tax revenues, fiscal corruption and “shame” costs. *Economic Modelling*, 26(6), 1239-1244.
- Groves, R. (2006). Nonresponse rates and nonresponse bias in household surveys. *Public Opinion Quarterly*, 70(5), 646-675.
- Guldana.B. K. (2013), Tax evasion: criminological characteristic, Problems of criminal liability application and improvement of the mechanism of crime suppression. *Middle-east Journal of scientific research* 16.
- Gupta, R. (2008). Tax evasion and financial repression. *Journal of Economics and Business* 60(6): 517-535.
- Gupta. R & McGee. R (2009) An Empirical Study of Demographics of Perception of Tax Evasion in New Zealand. *New Zealand Journal of Taxation Law and Policy* 65.
- Gurama, Z. (2015) *Tax Evasion Determinants: Evidence From Nigeria*. (Unpublished Master Dissertation), Universiti Utara Malaysia.
- Hadhramout Tax Authority, (2016). *Annual Report. Statistics of Registered Individual Taxpayers*. Retrieved from : <http://www.tax.gov.ye>
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis: A global perspective*. New Jersey: Pearson Education, Inc.
- Hair, J. F., Money, A., Samuol, P., & Page, M. (2007). *Research method for business*. West Sunsex: John Wiley and Son Ltd.
- Hair, J. F., Sarstedt, M., Ringle, C. M., & Mena, J. A. (2012). An assessment of the use of partial least squares structural equation modeling in marketing research. *Journal of the Academy of Marketing Science*, 40(3), 414-433.
- Hair, J.F., Anderson, R.E., Tatham, R.L., & Black, W.C., (2006). *Multivariate Data Analysis (7th ed.)*. Upper Saddle River, NJ:Pearson Education.
- Hall, R. E., & Jones, C. I. (1999). *Why do some countries produce so much more output per worker than others?* National Bureau of Economic Research.
- Hasseldine, J. and Li, Z. (1999), “More tax evasion research required in new millennium”, *Crime, Law & Social Change*, 31(2), 91-104.



- Hasseldine, J., & Hite, P. A. (2003). Framing, gender and tax compliance. *Journal of Economic Psychology*, 24(4), 517-533.
- Helhel, Y., & Ahmed, Y. (2014). Factors affecting tax attitudes and tax compliance: a survey study in Yemen. *European Journal of Business and Management*, 6(22), 48-58.
- Hindriks, J., Keen, M., & Muthoo, A. (1999). Corruption, extortion and evasion. *Journal of Public Economics*, 74(3), 395-430.
- Hindriks, J., Peralta, S., & Weber, S. (2008). Competing in taxes and investment under fiscal equalization. *Journal of public economics*, 92(12), 2392-2402.
- Hite, P. (1997). Identifying and mitigating taxpayer non-compliance. *Australian Tax Forum*, 13, 155-180.
- Hogg, M. A., & Vaughan, G. M. (2005). *Social Psychology, 4th ed.* Harlow: Pearson Education Ltd.
- Ibadin, P. O., & Eiya, O. F. I. A. F. O. H. (2013). Tax evasion and avoidance behaviour of the self-employed Nigerians. *European Journal of Business and Management*, 5(6), 1-16.
- Imam, P. A., & Jacobs, D. (2014). Effect of corruption on tax revenues in the Middle East. *Review of Middle East Economics and Finance Rev. Middle East Econ. Fin.*, 10(1), 1-24.
- Imam, P. A., & Jacobs, D. F. (2007). *Effect of corruption on tax revenues in the Middle East* (No. 2007-2270). International Monetary Fund.
- Jackson, B. R., & Milliron, V. C. (1986). Tax compliance research: Findings, problems and prospects. *Journal of Accounting Literature*, 5, 125-165.
- Jain, N., & Srivastava, V. (2013). Data mining techniques: a survey paper. *IJRET: International Journal of Research in Engineering and Technology*, 2(11), 2319-1163.
- Jamaludin, A., (2011). *The tendency of Malaysian taxpayers toward tax evasion: A case study Among restaurant owners in Perlis.* (Unpublished Master Dissertation, Universiti Utara Malaysia).
- James, S., & Alley, C. (2002). Tax compliance, self-assessment and tax administration. *Journal of Finance and Management in Public Services*, 2(2), 27-42.
- John, A. O., & Enoch, O. K., (2013). Appraisal of factors influencing tax avoidance and evasion in Nigeria. *International Journal of research in commerce & management*, 4(5) 107-111.
- Johns, A., & Slemrod, J. (2008). The distribution of income tax non-compliance. Retrieved From <http://www.bus.umich.edu/otpr/DITN%20091308.pdf>

- Kafkalas, S., Kalaitzidakis, P., & Tzouvelekas, V. (2014). Tax evasion and public expenditures on tax revenue services in an endogenous growth model. *European Economic Review*, 70, 438-453.
- Kahneman, D., & Tversky, A. (1979). Prospect theory: An analysis of decision under risk. *Econometrica: Journal of the econometric society*, 47(2) 263-291.
- Kahneman, D., & Tversky, A. (1984). Choices, values, and frames. *American psychologist association*, 39(4), 341.
- Kamleitner, B., Korunka, C., & Kirchler, E. (2012). Tax compliance of small business owners: A review. *International Journal of Entrepreneurial Behavior & Research*, 18(3), 330-351.
- Karlinsky, S., Burton, H., & Blanthorne, C. (2004). Perceptions of tax evasion as a crime. *E-Journal of Tax Research*, 2(2), 226-240.
- Karzhasova, G. B. (2013). Tax Evasion: Criminological Characteristic, Problems of Criminal Liability Application and Improvement of the Mechanism of Crime Suppression. *Middle-East Journal of Scientific Research*, 16(7), 907-912.
- Kasipillai, J., & Abdul Jabbar, H (2006). Gender and ethnicity differences in tax compliance. *Asian Academy of Management Journal*, 11(2), 73-88.
- Kasipillai, J., Baldry, J., & Rao, D. S. P. (2000). Estimating the size and determinants of hidden income and tax evasion in Malaysia. *Asian Review of Accounting*, 8(2), 25-41.
- Khan, W. A., & Ahmad, P. F. (2014). Causes of Tax Evasion in Pakistan: A case study on southern Punjab. *International Journal of Accounting and Financial Reporting*, 4(2), 273-294
- Khelif, H., & Achek, I. (2015). The determinants of tax evasion: a literature review. *International Journal of Law and Management*, 57(5), 486-497.
- Kirchler, E. (1997). The burden of new taxes: acceptance of taxes as a function of affectedness and egoistic versus altruistic orientation. *The Journal of Socio-Economics*, 26(4), 421-437.
- Kirchler, E. (2007). *The economic psychology of tax behaviour*. Cambridge: Cambridge University Press.
- Kirchler, E. (2009). On the economic psychology of tax behaviour (Book Review). *Journal of Economic Psychology*. 29, 866-868.
- Kirchler, E., Muehlbacher, S., Kastlunger, B., & Wahl, I. (2010). Why pay taxes? A review of tax compliance decisions. *Developing alternative frameworks for explaining tax compliance*, 15-31.

- Kuria, K., Ngumi, P., & Rugami, J. (2013). Factors affecting rental income tax compliance among landlords in Kilifi municipality in Kenya.
- Kumar, M., Talib, S. A., & Ramayah, T. (2013). *Business Research Methods*. Oxford Fajar/Oxford University Press.
- LaPalombara, J. (1994). Structural and institutional aspects of corruption. *Social research*, 61 (2) 325-350.
- Leonardo, G. (2012). *Politics and tax morale. The role of trust, values, and beliefs, in shaping individual attitude towards tax compliance*. (Doctoral dissertation, Georgia State University)
- Lewis, A. (1982). The social psychology of taxation. *British Journal of Social Psychology*, 21(2), 151-158.
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2013). *Basic Statistics for Business and Economic* (8th ed.). McGraw-Hill Education (Asia).
- Long, S.B. and Swingen, J.A. (1991), "Review essay: taxpayer compliance: setting a new agendas for research", *Law & Society Review*, 25(3), 637-683.
- Lubell, M., & Scholz, J. T. (2001). Cooperation, reciprocity, and the collective-action heuristic. *American Journal of Political Science*, 160-178.
- Malhotra, N. K., and Peterson, M. (2006). *Basic Research Marketing: A Decision-Making Approach (2nd Ed.)*. New Jersey: Pearson Education, Inc.
- Malkawi, B. H., & Haloush, H. A. (2008). The case of income tax evasion in Jordan: symptoms and solutions. *Journal of Financial Crime*, 15(3), 282-294.
- Manaf, N. A. (2004). *Land tax administration and compliance attitude in Malaysia* (Unpublished doctoral thesis). University of Nottingham, United Kingdom.
- Manaf, N. A., Hasseldine, J., & Hodges, R. (2005). The determinants of Malaysian Land taxpayers' compliance attitude. *eJournal of Tax Research*, 3(2), 206-221.
- Mancharoen, M. (2015). *Determinants of tax evasion: Perception of Southern-Thailand taxpayers* (Unpublished Master Dissertation) Universiti Utara Malaysia.
- Mason, R., & Calvin, L. D. (1984). Public confidence and admitted tax evasion. *National Tax Journal*, 37(4), 489-496.
- Masoud, S. A. A. (2015). *Determinants of tax evasion: Evidence from Libya* (Unpublished Master Dissertation), Universiti Utara Malaysia.
- Mauro, P. (1995). Corruption and growth. *The Quarterly Journal of Economics*, 110(3), 681-712.

- Mayer, R. E. (1999). *The promise of educational psychology: Learning in the content areas*. Upper Saddle River, NJ: Prentice Hall.
- McGee, R and Bose, S. (2007). The Ethics of Tax Evasion: A Comparative Study of Australian, New Zealand & the U.S.A opinions. *Andreas School of Business. Working Paper*.
- McGee, R. and Noronha, C (2008). The Ethics of Tax Evasion: A Comparative Study of Guangzhou (Southern China) and Macau Opinions Euro Asia. *Journal of Management*. 18(2), 133-152.
- McGee, R. W., & Lingle, C. (2006). Tax Evasion and Business Ethics: A Comparative Study of Guatemala and the USA. *Available at SSRN 892323*.
- McGee, R. W., & Rossi, M. J. (2006). The Ethics of Tax Evasion: A Survey of Law and Business Students in Argentina. *Available at SSRN 875892*.
- McGee, R. W., & Tyler, M. (2006). Tax evasion and ethics: A demographic study of 33 countries. *Available at SSRN 940505*.
- McGee, R. W., Benk, S., Yıldırım, H., & Kayıkçı, M. (2011). The ethics of tax evasion: A study of Turkish tax practitioner opinion. *European Journal of Social Sciences*, 18(3), 468-480.
- McGee, R. W., López Paláu, S., & Polanco, E. (2007). The ethics of tax evasion: an empirical study of Dominican Republic opinion. *Available at SSRN 997575*.
- McGee, R. W., Petrides, Y., & Ross, A. M. (2012). *How Serious Is Tax Evasion? A Survey of Mexican Opinion*. In *The Ethics of Tax Evasion* 405-411. Springer New York.
- McKerchar, M. (2001). Why Do Taxpayers Comply? Past Lessons and Future Directions in Developing a Model of Compliance Behaviour. In M. Walpole & C. Evans (Eds.), *Tax Administration in the 21st Century*. St Leonards, NSW: Prospect Media.
- Meyers, L., Gamst, G., & Guarino, A. (2006). *Applied multivariate research: Design and interpretation*. London: Sage Publication.
- Ministry of Finance, (2008). Annual Report: *The Final Accounts and General Budget. Yemen*. Retrieved from [www.mof.gov.ye](http://www.mof.gov.ye).
- Ministry of Finance, (2009). Annual Report: *The Final Accounts and General Budget. Yemen*. Retrieved from [www.mof.gov.ye](http://www.mof.gov.ye).
- Ministry of Finance, (2010). Annual Report: *The Final Accounts and General Budget. Yemen*. Retrieved from [www.mof.gov.ye](http://www.mof.gov.ye).
- Ministry of Finance, (2011). Annual Report: *The Final Accounts and General Budget. Yemen*. Retrieved from [www.mof.gov.ye](http://www.mof.gov.ye).

- Ministry of Finance, (2012). Annual Report: *The Final Accounts and General Budget. Yemen*. Retrieved from [www.mof.gov.ye](http://www.mof.gov.ye).
- Ministry of Finance, (2013). Annual Report: *The Final Accounts and General Budget. Yemen*. Retrieved from [www.mof.gov.ye](http://www.mof.gov.ye).
- Ministry of Planning & International Cooperation MPIC. (2009). Annual Report. *Official website of the ministry*. Sana'a. from <http://www.yemen.gov.ye>
- Mughal, M. M., & Akram, M. (2012). Reasons of Tax Avoidance and Tax Evasion: Reflections from Pakistan. *Journal of Economic and Behavioral Studies*, 4.
- Muhrkala, T. (2013). Professionals' Perspective of Tax Evasion: Some Evidence from Nigeria. *Universal Journal of Accounting and Finance*, 1(2), 35-41.
- Muhrkala, T. O., & Ogundeji, M. (2013). Professionals' Perspective of Tax Evasion: Some Evidence from Nigeria. *Universal Journal of Accounting and Finance*, 1(2), 35-41.
- Nor Aziah A. M., Stewart S. K., & Khaled S. Y. A (2011) Taxation as A Crime: A Survey of Perception in Yemen. *International Journal of Business and Management*, 6(9).
- Nor Ghani Md. Nor, Mansor J., Mohd A. S. Z., and Razieh T. (2012) Estimating Factors Affecting Tax Evasion in Malaysia: A Neural Network Method Analysis. *Prosiding PERKEM VII, JILID 2*. 1524 – 1535.
- Nordblom, K., Jagers, S. C., & Hammar, H. (2005). Tax Evasion and the Importance of Trust: *Working Papers in Economics*, 110(3), 179.
- Nwachukwu I. (2006). Institution Indulge in Tax evasion despite huge profit they make in Nigeria. *The Tribune September, 1*
- Okpala Kenneth Enoch. (2013). Appraisal of Factors Influencing Tax Avoidance and Evasion in Nigeria. *International Journal of Research in Commerce and Management*. 4(5), 107-111.
- Oladipupo, A. O., & Obazee, U. (2016). Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria. *iBusiness*, 8(1), 1.
- Olowookere, J. K., & Fasina, H. T. (2013). Taxpayers' Education: A Key Strategy in Achieving Voluntary Compliance in Lagos State, Nigeria. *European Journal of Business and Management*, 5(10), 146-154.
- Organization for Economic Cooperation Development (OECD), (2004) *Glossary of tax terms*
- Oz Yalama, G., & Gumus, E. (2013) Determinant of Tax Evasion Behavior: Empirical Evidence from Survey Data. *Journal of International Business and Management*, 6(2) 15-23.

- Oz Yalama, G., & Gumus, E. (2013). Determinants of Tax Evasion Behavior: Empirical Evidence from Survey Data. *International Business and Management*, 6(2), 15-23.
- Palil, M. R., & Mustapha, A. F. (2011). Factors affecting tax compliance behaviour in self-assessment system. *African journal of business management*, 5(33), 12864.
- Palil, M. R., Akir, M. R., & Ahmad, W. F. B. A. (2013). The Perception of Tax Payers on Tax Knowledge and Tax Education with Level of Tax Compliance: A Study the Influences of Religiosity. *ASEAN Journal of Economics, Management and Accounting*, 1(1), 118-129.
- Pallant, J. (2007). *SPSS survival manual: A step by step guide to data analysis using SPSS for windows -version 15 (3rd ed.)*. Crow's Nest: Open University Press.
- Pallant, J. (2013). *SPSS survival manual*. McGraw-Hill Education (UK).
- Park, C. G., & Hyun, J. K. (2003). Examining the determinants of tax compliance by experimental data: A case of Korea. *Journal of Policy Modeling*, 25(8), 673-684.
- Pashev, K. (2005). *Corruption and Tax Compliance*. Center for the Study of Democracy.
- Peter Okoeguale Ibadin, & Efiyafoh. Eiya (2013). Tax evasion and avoidance behavior of The self-employed Nigerians. *European journal of business and management*.
- Picur, R. D., & Riahi-Belkaoui, A. (2006). The impact of bureaucracy, corruption and tax compliance. *Review of Accounting and Finance*, 5(2), 174-180.
- Pirttila, J. (1999). Tax evasion and economies in transition: lessons from tax theory. Available at SSRN 940505.
- Pommerehne, W. W., & Weck-Hannemann, H. (1996). Tax rates, tax administration and income tax evasion in Switzerland. *Public Choice*, 88(1-2), 161-170.
- Pommerehne, W., Hart, A. and Frey, B.S. (1994), "Tax Morale, Tax Evasion and the Choice of Policy Instruments in Different Political Systems", *Public Finance*, 49(6), 52-69.
- Popoola, N. (2009) A Good Tax System will Enhance Economic Development. Punch, 31st Jan Available from: <http://www.punchng.com/Article.aspx?theartic=Art20090131654450>
- Purohit, M. C. (2007) Corruption in tax administration. In: A. Shah (ed.) *Performance Accountability and Combating Corruption*. Washington DC: The World Bank, 285 – 302.

- Richardson, G. (2006). Determinants of tax evasion: A cross-country investigation. *Journal of International Accounting, Auditing and Taxation*, 15(2), 150-169.
- Ritsema, C. M., Thomas, D. W., & Ferrier, G. D. (2003, June). Economic and behavioural determinants of tax compliance: evidence from the 1997 Arkansas Tax Penalty Amnesty Program. In *IRS research Conference*.
- Robinson, G.E, Wilcox, O, Carpenter, S, Al-Iryani, A (2006). This publication was produced for review by the *United States Agency for International Development (USAID)*. It was prepared by *ARD, Inc*.
- Rohwer, A. (2009). Measuring corruption: A comparison between the transparency international's corruption perceptions index and the world bank's worldwide governance indicators. *CESifo DICE Report*, 7(3), 42-52.
- Ross, A. M., & McGee, R. W. (2011). A six-country study on education level and ethical attitude toward tax evasion. In *Academy of Educational Leadership* 1(6), 1-63.
- Ross, A. M., & McGee, R. W. (2012). Education Level and Ethical Attitude toward Tax Evasion: A Six-Country Study. *Journal of Legal, Ethical and Regulatory Issues*, 15(2), 93.
- Roth, J. A., & Scholz, J. T. (1989). *Taxpayer Compliance, Volume 1: An Agenda for Research* 1. University of Pennsylvania Press.
- Rothengatter, M. R. (2005). Social networks and tax (non)-compliance in a multicultural nation. *International Journal of Entrepreneurial Behaviour & Research*, 11(4), 280-314.
- Saad, N. (2012). Tax Non-Compliance Behaviour: Taxpayers View. *Procedia-Social and Behavioral Sciences*, 65(1), 344-351.
- Sah, R. K. 1991. Social osmosis and patterns of crime. *Journal of Political Economy*, 99(6), 1272- 1295.
- Sapici, N. S., Kasipilai, J., & Eze, U. C. (2014). Determinants of tax compliance behaviour of corporate taxpayers in Malaysia. *eJournal of Tax Research*, 12(2), 383.
- Sanyal, A., Gang, I. N., & Goswami, O. (2000). *Corruption, tax evasion and the Laffer curve*. *Public Choice*, 105(12), 61-78.
- Sarker, N. M. (2014). Arab spring and the contemporary geopolitics of the Middle East. *Peace and Security Review*, 6 (12), 39-62
- Schadewald, M. S. (1989). Reference Point Effect in Taxpayer Decision Making. *Journal Of American taxation Association Spring*, 10(2), 68-84
- Sekaran U. & Bougie, R. (2013). *Research Methodology for Business: A Skill-Building Approach* (6th ed.). Willey.

- Sekaran, U. (2003). *Research Methods more Business: A Skill-Building Approach* (3rd ed.). New York: John Wiley & Son.
- Sekaran, U. (2006). *Research Methods more Business: A Skill-Building Approach* (4rd ed.). New York: John Wiley & Son.
- Sekaran, U., & Bougie, R. (2010). *Research methods for business: A skill building approach, 5th ed.* West Sussex: John Wiley and Sons Ltd.
- Seren, M. and Panades, J. (2007). *Does tax evasion modify the redistributive effect of tax progressivity?*. The School of Economics at the Australian National University, Australia. Working Paper Number 102.
- Shanmugam, S. (2003). Managing self-assessment - An appraisal. *Tax Nasional, 1st Quarter*, 30-32.
- Slehat, Y. A. A. A. (2009). *The Tendency Toward Tax Evasion in Jordan* (Unpublished Master Dissertation), Universiti Utara Malaysia.
- Slemrod, J. (1985). *An empirical test for tax evasion*. *Review of Economics and Statistics*, 67(2), 232-238.
- Slemrod, J. (2007). Cheating ourselves: The economics of tax evasion. *The journal of economic perspectives*, 21(1), 25-48.
- Smith, K. W. and Kinsley, K. A. (1987). Understanding Taxpayers Behavior: A Conceptual Framework with Implication for Research. *Law and Society Review*, 12(4), 639-663.
- Snavely, K. 1990. Governmental policies to reduce tax evasion: coerced behaviour versus services and values development. *Policy Sciences*, 23, 57-72.
- Song, Y., & Yarbrough, T. (1978). Tax ethics and taxpayer attitudes: A survey. *Public Administration Review*, 38(5), 442-452.
- Soos, P. (1991). Self-employed evasion and tax withholding: A comparative study and analysis of the issues. *Working paper, University of California*.
- Soyode, L. and S.O. Kajola, (2006). "Taxation: Principles and Practice in Nigeria": *1st Edition: Silicon, Ibadan*.
- Spicer, M. W., & Becker, L. A. (1980). Fiscal inequity and tax evasion: An experimental approach. *National tax journal*, 33(2), 171-175.
- Srinivasan, T. N. (1973). Tax evasion: A model. *Journal of public economics*, 2(4), 339-346.
- Sutinen, J. G., & Kuperan, K. (1999). A socio-economic theory of regulatory compliance. *International Journal of Social Economics*, 26(1/2/3), 174-193.
- Tabachnick, B., & Fidell, L. (2007). *Using multivariate statistics (5th ed.)*. New York: Pearson Education Inc.



- Teng, Y. M., & Manual, V. (2016). A Study about Economic Factors Influencing Taxpayers' Noncompliance Behaviors in Kuala Lumpur, Malaysia. *Imperial Journal of Interdisciplinary Research*, 2(9).
- Tijjani, O. P., Mathias, O., (2013). Professional Perspective of Tax Evasion: some Evidence from Nigeria. *Universal Journal of Accounting and Finance* 1 (2)
- Tirole, J. (1996). A theory of collective reputations (with applications to the persistence of corruption and to firm quality). *The Review of Economic Studies*, 63(1), 1-22.
- Torgler, B. (2001) What Do We Know About Tax Compliance and Tax Morale? *International Review of Economics and Business*, (RISEC) 48(1), 395-419.
- Torgler, B., & Schneider, F. (2007). What shapes attitudes toward paying taxes? Evidence from multicultural European countries. *Social Science Quarterly*, 88(2), 443–470.
- Transparency International's Quarterly Newsletter. (2005). "A call to stamp out natural resource corruption".from [http://www.transparenc.org/content/download/2270/14250/version/1/P\(2005\) pdf](http://www.transparenc.org/content/download/2270/14250/version/1/P(2005) pdf).
- Transparency International's Quarterly Newsletter. (2016). "A call to stamp out natural resource corruption" from [http://www.transparency.org/news/feature/corruption\\_perceptions\\_index\\_2016](http://www.transparency.org/news/feature/corruption_perceptions_index_2016)
- Umar, M. A., Kasim, R., & Martin, D. J. (2012). An overview of property tax collection as a tool for a sustainable local government reform in Malaysia. *International Conference on Technology Management, Business and Entrepreneurship 2012 (ICTMBE 2012)*, 18-19 December 2012
- United Nations Development Program. (2005). "Program on /Governance in the Arab Region".
- Vogt, W. P. (2007). *Quantitative research methods for professionals*. NY: Pearson/Allyn & Bacon.
- Wadhwa, L., & Pal, D. V. (2012). Tax Evasion India. *International Journal of Applied Engineering Research*, 7 (11).
- Wallschutzky, I. G. (1993). *Tax Compliance: Issues in Research Methods*. Paper presented at the Australian Taxation Office Research Conference Part 2, Canberra.
- Webley, P., Robben, H., Elffers, H. and Hessing D. (1991). *Tax Evasion: An Experimental Approach*. Cambridge: Cambridge University Press.
- Witte, A. D., & Woodbury, D. F. (1985). The effect of tax laws and tax administration on tax compliance: The case of the US individual income tax. *National Tax Journal*, 38(1), 1-13.

- World Bank (2014). Fighting the Culture of Corruption in Yemen. Retrieved 20 May, from <http://blogs.worldbank.org/arabvoices/fighting-culture-corruption-yemen>.
- Worlu, C. N., & Nkoro, E. (2012). Tax revenue and economic development in Nigeria: A macroeconometric approach. *Academic Journal of Interdisciplinary Studies*, 1(2), 211-223.
- Yalama, G. O., & Gumus, E. (2013). Determinants of Tax Evasion Behavior: Empirical Evidence from Survey Data. *International Business and Management*, 6(2), 15-23.
- Yaniv, G. (2009). The tax compliance demand curve: A diagrammatical approach to income tax evasion. *The Journal of Economic Education*, 40(2), 213-224.
- Yankelovich, Skelly & White 1984. Taxpayer attitudes study: Final report. *Public opinion survey prepared for the Internal Revenue Services*. Washington, DC: Internal Revenue Service, U.S. Department of the Treasury.
- Yemen Tax Authority. (2010) , Minister of Finance.R.Y, Income Tax Law Law No. (17) of 2010 Retrieved from : <http://www.tax.gov.ye/r/index.php/tax-shria/incometax/category/9-role-re#>
- Yemeni news agency. (2012). *Official website of the agency*. Retrieved 20 Nov, 2016 from <http://www.sabanews.net/ar/news262356.htm>.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business Research Methods*. Cengage Learning.