



# VOLUNTARY TAX COMPLIANCE VS ENFORCED COMPLIANCE

## VOLUNTARY TAX COMPLIANCE

TAXPAYERS PAY TAXES BECAUSE THEY ARE AWARE, RESPONSIBLE, AND UNDERSTAND THE IMPORTANCE OF TAXES FOR NATIONAL DEVELOPMENT.

## ENFORCED COMPLIANCE

TAXPAYERS VOLUNTARILY REPORT AND PAY TAXES CORRECTLY WITHOUT PRESSURE OR PUNISHMENT.



### TRUST AND AWARENESS



Taxpayers pay taxes because they are aware, responsible, and understand the importance of taxes for national development.

### AUDIT AND PENALTY



Tax authorities monitor taxpayers to ensure taxes are paid according to regulations.

### SELF-RESPONSIBILITY



TAXPAYERS VOLUNTARILY REPORT AND PAY TAXES CORRECTLY WITHOUT PRESSURE OR PUNISHMENT.

### FEAR OF SANCTIONS



PEOPLE OBEY TAX LAWS MAINLY TO AVOID FINES, PENALTIES, OR LEGAL PUNISHMENT.

## BENEFITS OF VOLUNTARY COMPLIANCE

- BUILDS GOOD RELATIONSHIPS BETWEEN TAXPAYERS AND AUTHORITIES
- INCREASES LONG-TERM TAX REVENUE
- CREATES A POSITIVE TAX CULTURE

## EFFECTS OF ENFORCED COMPLIANCE

- Increases short-term compliance
- Requires high enforcement costs
- Can reduce public trust if too strict

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