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| Abstract |
| Regardless of having steady average GDP growth exceeding 6% for a number of years, Bangladesh is experiencing poor Tax-GDP ratios among its neighboring countries and the similar economies. A profound analysis of tax compliance behavior is relevant and timely, considering the fact that only around 1% of the population submits their income tax return in Bangladesh. Reviews from literature have indicated that tax compliance behavior is influenced by several types of determinants. The objective of the study is to explore and assess the economic determinants affecting tax compliance behavior. Responses have been collected from 464 individual tax payers across Bangladesh through survey. Both descriptive and inferential statistics tool have been used for the analysis. The findings reveal that tax rate, benefits against tax, and tax compliance costs are the main economic determinants influencing tax compliance behavior. The findings of the study may help in formulating relevant and suitable reform measures for achieving a high degree of tax compliance in Bangladesh. |
| Sustainable Development Goal(s) (SDG) |
| Decent Work and Economic Growth |