Tax Compliance . . . 1
Introduction and Background . . . 1
Statement of the Problem . . . 3
The Relevance of the Book . . . 5
Objectives of the Research . . . 6
Research Methodology . . . 7
Hypotheses . . . 8
Conceptual Framework . . . 8
Defining 'voluntary taxpayer compliance' . . . 10
Scope of Study . . . 11
Literature Review . . . 19
Outline . . . 24

Good Governance and Tax Compliance . . . 27
Trust in Government . . . 27
Good Governance . . . 28
Governance and Tax Compliance . . . 40
Public Perception of the Tax System in Tanzania . . . 42
Conclusion . . . 57

Taxpayer Rights and Compliance . . . 59
Introduction . . . 59
Classification of Taxpayer Rights . . . 60
Taxpayer Rights and Procedural Justice . . . 64
Taxpayer Rights in Tanzania . . . 65
Taxpayer Rights in the TRA Taxpayer's Charter . . . 71
Enforceability of Taxpayer Rights in Tanzania . . . 77
Conclusion . . . 89

Tax Administration and Compliance . . . 91
Introduction . . . 91
Modernising Tax Administration . . . 93
Establishment and Reform of the Tanzania Revenue Authority (TRA) . . . 93
Tax Administration Reform in Uganda, Zambia, Kenya and Rwanda . . . 100
Kenya . . . 105
Tax Administration Reform and Compliance . . . 109

The Tax Framework in Tanzania . . . 131
Introduction . . . 131
Income Taxation and Payment . . . 131

The Value Added Tax 136
Customs and Excise Duties 138
Compliance with Taxes 141
Dealing with Non-payment of Tax 143
Conclusion 150

Tax Policy Formulation and Tax Compliance 153
Introduction 153
Tax Policy. 153
The Dichotomy between Tax Policy and Tax Practice in Tanzania 163
The Cause of Conflict between Policy and Practice. 173
Tax Policy and Fairness of Taxation 174
Conclusion 182

Enforcement of Tax Compliance 185
Introduction 185
Why Enforcement is Preferred 186
The Tax Enforcement Strategies of the TRA. 189
Effectiveness of Investigations and Tax Audits 190
Limitations of the TRA's Enforcement Strategies 202
Conclusion 207