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Relationship between perceived behavioral control and voluntary taxpayers' compliance among small taxpayers in Tanzania: A case of Singida region

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Abstract

This study examines the relationship between small-scale taxpayers' voluntary tax compliance and their perception of behavioural control in Tanzania, with a particular focus on the Singida Region. A sample of 144 small taxpayers was given structured questionnaires to complete as part of a quantitative methodology. Multiple linear regression analysis was used to analyse the data using the Statistical Package for the Social Sciences (SPSS). The findings show that small taxpayers' voluntary tax compliance is positively and statistically significantly impacted by perceived behavioural control. The study comes to the conclusion that small-scale taxpayers' voluntary compliance is significantly influenced by their perception of behavioural control. Based on these conclusions, the study recommends putting in place educational programs to raise tax awareness, encourage collaboration between taxpayers and the Tanzania Revenue Authority (TRA), and establish supportive legislative measures to increase voluntary compliance. In order to have a more comprehensive understanding of voluntary tax compliance behaviour, future research is recommended to look into additional contributing elements and conduct comparative studies in various nations.

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1. Introduction

Tanzania, like many other countries, has ongoing problems with tax compliance, such as tax evasion, non-compliance, and revenue losses (Elly, 2017). Concern has been expressed specifically about major multinational taxpayers' voluntary tax compliance. In order to improve revenue collection and advance equity and effective tax administration, it is crucial to understand the attributed influence of taxpayers' voluntary compliance within this group, as tax revenues are necessary for funding public services, infrastructure projects, and social welfare programs (Masunga et al., 2020). As many African countries work to strengthen their revenue systems, promote economic growth, and reduce their need on foreign aid, tax compliance continues to be a crucial issue (Sebele-Mpofu et al., 2019). Due to a number of problems, such as private economic tasks, a small tax base, inadequate administrative capacity, tax evasion and corruption, and unduly complex tax legislation, the continent faces unique hurdles in attaining high levels of tax compliance (Night & Bananuka, 2020).

Furthermore, because the results of earlier research have been inconsistent, there is no numerous conceptual framework to describe the factors that influence voluntary tax compliance. There have been conflicting findings about how taxpayers' attitudes affect their propensity to voluntarily comply (Batrancea et al., 2022). By implementing tax changes targeted at increasing transparency, bolstering tax administration, and lowering evasion, the Tanzanian government has taken action to align its tax systems with global standards (Elly, 2017). Increasing tax collection to meet budgetary needs remains a challenge for developing countries (Malik & Yunus, 2019).

According to Batrancea et al. (2022), behavioural perceived control is the degree to which an individual feels capable of controlling or influencing their behaviour in a specific situation. Regarding tax compliance, it indicates a taxpayer's confidence in their capacity to fulfil their tax obligations (Mohdali & Lokman, 2015). This idea is closely related to self-efficacy, or the belief in one's ability to complete particular tasks successfully (Yusdita et al., 2017). According to Al-Zaqeb and Al-Rashdan (2020), taxpayers who have a strong sense of control are more likely to comply voluntarily because they are better able to comprehend tax laws, navigate the system, and accurately report income and deductions. Perceived behavioural control can be significantly impacted by the complexity of tax laws and processes (Malik & Younus, 2019). Complex tax systems can be challenging, especially for people with little access to resources or financial understanding (Yusdita et al., 2017). Taxpayers' perceived control may decrease when tax laws seem excessively complicated or difficult to follow, which raises the possibility of unintentional non-compliance (Bani-Khalid et al., 2022; Mohdali & Lokman, 2015).

By lowering available revenues and restricting the government's ability to deliver necessary goods and services, tax evasion seriously impairs economic performance (Nurwanah, Sutrisino, Rosidi, & Roekhudin, 2018). It continues to be one of the most important problems facing developing economies (Taing & Chang, 2021). The fairness of tax administration is a significant psychological aspect that influences business tax compliance. As a result, it is crucial to consider the opinions of managers who make decisions, such as directors, deputy directors, chief accountants, and tax experts. Due to their extensive knowledge of internal control systems, financial management structures, and the company's overall financial health, these professionals have significant influence over compliance decisions (Nguyen).

Most empirical studies on large company taxpayers' voluntary tax compliance have been carried out in developed countries like the US and Austria (Cechovsky 2018; Nurwanah et al., 2018). In developing countries, particularly Tanzania, few investigations have been carried out.

Additionally, the outcomes of empirical research vary widely. Numerous research have been published on the impact of tax attitude on voluntary tax compliance, such as those by Night and Bananuka (2020), Sebele-Mpofu et al. (2019), and Batrancea et al. (2022), which indicated a positive and substantial association between constructs. Manual et al. (2016) observed a negative and significant relationship between tax attitude and voluntary tax compliance, whereas Cechovsky (2018) discovered a negative and substantial correlation between the constructs.

Although Perceived Behavioural Control (PBC) and voluntary taxpayer compliance have been extensively studied in a variety of settings, little is known about this dynamic in the context of Tanzanian small taxpayers, especially in rural areas like Singida. Prior research has mostly concentrated on large-

scale tax compliance practices in urban or industrialised economies, ignoring the particular difficulties and attitudes that small taxpayers in developing nations encounter. This study is unique since it focusses on the Singida region, which has particular socioeconomic traits that might affect taxpayers' attitudes and compliance practices in different ways. In order to close this gap, the study looks at how small taxpayers' voluntary compliance in this situation is impacted by perceived behavioural control, which includes the resources and confidence a taxpayer feels they have to abide by tax regulations. The main goals are to investigate the elements that influence perceived behavioural control, evaluate the degree to which PBC affects voluntary tax compliance, and pinpoint potential obstacles and enablers to compliance in the area. Policymakers and tax administrators would benefit greatly from this research since it will offer insights into how to modify tax laws and interventions to take into consideration the unique difficulties Tanzanian small taxpayers experience, thereby increasing tax compliance rates. The study's scope is restricted to small taxpayers in the Singida Region, and its conclusions should provide insightful information that could guide more extensive tax policy changes in other rural Tanzanian areas.

The study is to investigate a number of important variables affecting Tanzanian small taxpayers' voluntary taxpayer compliance. Initially, it aims to ascertain the correlation between the authority of tax authorities and the degree to which small taxpayers voluntarily fulfil their tax duties. Second, the study examines the impact of tax complexity on voluntary compliance, acknowledging that complex rules and processes may deter taxpayers from carrying out their responsibilities. Finally, the study examines the connection between tax awareness and voluntary taxpayer compliance, determining whether better knowledge of tax laws, advantages, and obligations motivates Tanzanian small taxpayers to voluntarily comply. Examining the factors influencing voluntary tax compliance among Tanzania's top company taxpayers was the aim of this study. The Singida Region was the location of the study. The study looks at how small taxpayers' voluntary tax compliance is affected by perceived behavioural control.

2. Literature Review

The Theory of Planned Behaviour (TPB) is a psychological paradigm that sheds light on human activities, particularly voluntary tax compliance (Cechovsky, 2018). The TPB, developed by Icek Ajzen in 1980, proposes that an individual's intention to behave is influenced by three fundamental factors, one of which is perceived behavioural control (Manual et al., 2016).

Improving tax knowledge and awareness can help people feel more in control of their behaviour. When people are informed on their tax requirements, reporting methods, and accessible resources, they are more likely to feel capable of handling their tax responsibilities. To encourage voluntary compliance, authorities can provide instructional information and user support to help taxpayers better understand their obligations (Malik & Younus, 2019). Tax aid services, tax software, and expert counsel may all help people feel more confident. Those who do not have access to such assistance may feel overwhelmed, increasing the chance of errors or omissions in their returns (Batrancea et al., 2022). Tax authorities can improve perceived behavioural control by implementing user-friendly tools and processes. Simplified tax papers, clear instructions, and user-friendly digital platforms can make taxpayers feel more confident in completing their taxes accurately. Individuals are more likely to feel empowered when tax processes are simplified and accessible, resulting in greater rates of voluntary compliance.

Governments may also establish assistance efforts for taxpayers, such as help desks, service centres, or live online support. These services can assist people and enterprises in overcoming obstacles, increasing their confidence in managing tax duties (Owusu et al., 2023). Furthermore, open and effective communication from tax authorities might improve perceived behavioural control. Tax authorities can assist taxpayers feel better prepared to manage their tax affairs by continuously providing timely and clear information on tax regulations, deadlines, and processes (Malik & Younus, 2019).

Other psychological factors, such as perceived tax fairness and confidence in authorities, can influence perceived behavioural control (Bani-Khalid et al., 2022; Mohdali & Lokman, 2015). Individuals who believe that the tax system is fair and that their contributions are used for the greater benefit are more likely to feel in control and readily comply with tax regulations (Yusdita et al., 2017).
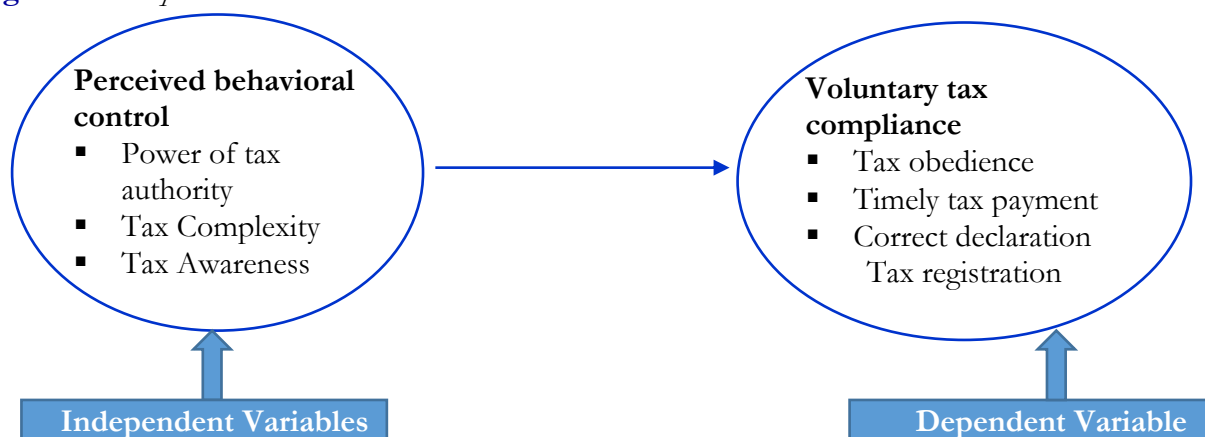
Overall, perceived behavioural control is an important predictor of voluntary tax compliance. When taxpayers are secure in their capacity to satisfy their tax responsibilities, they are more likely to do so willingly. Tax administrations may help by simplifying procedures, providing educational materials and assistance, and keeping open communication to empower individuals and increase their sense of control over their tax duties (Al-Zaqeb & Al-Rashdan, 2020).

Scholars differ, however, about the relationship between perceived behavioural control and voluntary tax compliance. Studies by Bani-Khalid et al. (2022); Novianti et al. (2018); and Malik and Younus (2019) discovered a positive and substantial association. While Yusdita et al. (2017) and Owusu et al. (2023) discovered a negative and negligible association. These inconsistencies demonstrate a lack of a solid theoretical framework for the impact of tax attitude, subjective standards, and perceived behavioural control on voluntary tax compliance.

Conceptual Framework

Ajzen's (1991) Theory of Planned Behaviour serves as the foundation for the conceptual framework. According to the TPB, three major factors impact an individual's behaviour: attitude towards the behaviour, subjective norms, and perceived behavioural control. Individuals are more likely to engage in a behaviour when they have a positive attitude towards it (attitude), when they believe that important others expect them to perform the behaviour (subjective norms), and when they believe they have the capacity or ability to perform the behaviour (perceived behavioural control). In the context of tax compliance, TPB argues that taxpayers' decisions to voluntarily comply are influenced by their perceptions of tax justice, societal pressures, and their comprehension and capacity to meet tax laws.

Figure 1. *Conceptual Framework*

Note. Modified from Bani-Khalid et al., 2022.

This demonstrates the link between the independent and dependent variables. Perceived behavioural control is measured using three indicators: tax authority power, tax complexity, and tax knowledge. Figure 1 illustrates the conceptual framework. Table 1 summarizes the variables and their measurement.

Table 1. *Measurement of the Variables*

Variables	Dimensions	Measurement	Sources
Perceived behavioral control	▪ Power of tax authority ▪ Tax Complexity ▪ Tax Awareness	5 point likert scale	Yusdita *et al.,* (2017); Owusu *et al.,* (2023)
Voluntary tax compliance	▪ Tax obedience ▪ Timely tax payment ▪ Correct declaration ▪ Tax registration	5 point likert scale	Sebele-Mpofu et al., (2019); Night and Bananuka (2020)

Hypothesis Development

To determine the associations between the variables, this study used multiple linear regression. However, it is critical to ensure that the linear regression model's assumptions are met. To validate this, the model's key assumptions were verified. According to Mohdali and Lokman (2015), linear regression requires four fundamental assumptions: linearity, normalcy, autocorrelation, and multicollinearity. Violation of these

assumptions might result in biassed and incorrect regression findings. When the assumptions are satisfied, interpreting the regression coefficients and drawing valid conclusions becomes easier. In contrast, breaches of these assumptions might make coefficient interpretation difficult and reduce prediction reliability (Night and Bananuka, 2020).

H$_1$: There is relationship between perceived behavioral control and voluntary taxpayer's compliance among small taxpayers in Tanzania.

3. Research Methodology

Study Area

The research was conducted in Singida. The area was chosen since it did not adhere to tax rules and regulations. Iramba, Mkalama, Ikungi and Manyoni, which contribute the domestic income in Singida tax Region (Masunga et al., 2020).

Data Collection Methods

This study opted primary data from small taxpayers. The study used questionnaire because; the method allows participation of a larger number of respondents. Tthis study used Taro Yamane (1967) formula to estimate sample size.This formula recommended when the nature of data is primary According to this formula, sample size can be calculated as

$$n = \frac{N}{1 + N(e)^2}$$

Where n is the sample size required, N is the Number of People in the Population (225), e is an Allowable Error (5%)

$$n = \frac{225}{1 + 225(0.05)^2} = \frac{225}{1.56} = 144$$

Also, data were gathered using structured surveys distributed to a sample of 144 small taxpayers

Model Specification

Multiple linear regression was employed to examine the association between the variables. Therefore, it is essential to adhere to the conventions of the linear regression model. To verify this, the core assumptions of the linear regression model were tested. The equations are expressed as follows:

$$Y = \beta 0 + \beta 1\,X1 + \beta 2\,X2 + \beta 3\,X3 + +\epsilon \dots \dots \dots \dots \dots \dots \dots \dots \dots. (i)$$

Y= Taxpayer voluntary compliance, X1 = Power of Tax Authority, X2= Tax Complexity; X3 = Tax Awareness, β0 is the model's coefficient, β1,.., β3 is the beta coefficient of determination, and ϵ represents the stochastic error term.

4. Results and Discussion

This section contains the findings and discussion. It provides response rates, descriptive data, and hypothesis testing outcomes. Furthermore, it gives outcomes from the validity and reliability tests, as well as the results of numerous regression assumptions and hypothesis testing.
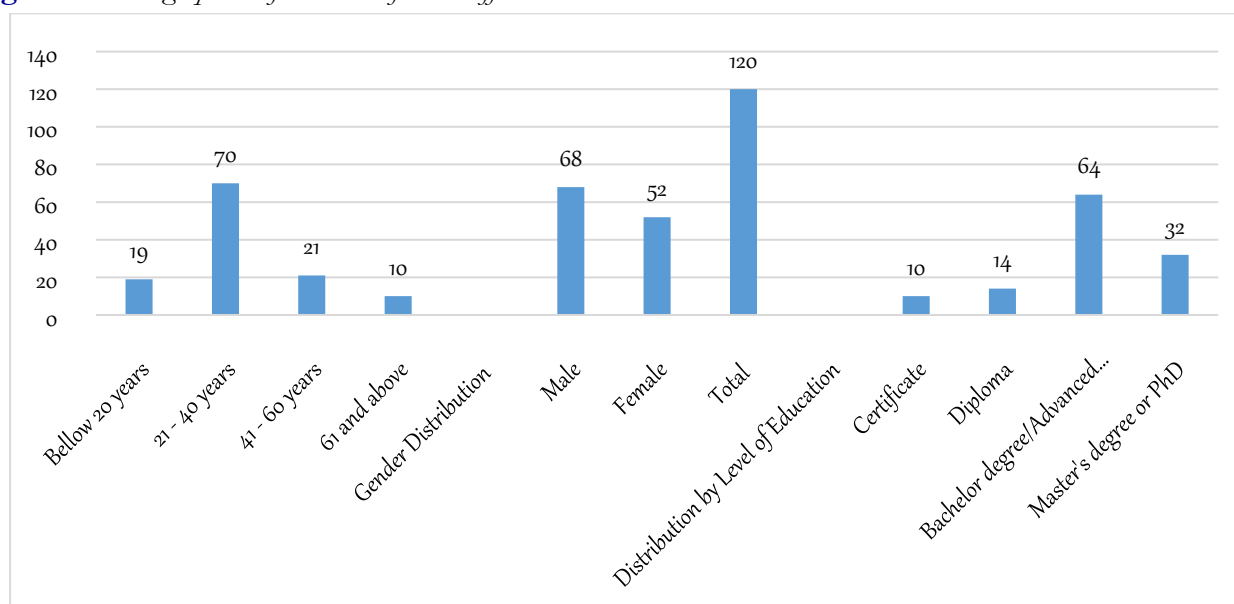
Respondent Rate

A total of 144 questionnaires were issued to Tanzanian corporate big taxpayers in order to collect information on the factors that influence voluntary tax compliance. From the given questionnaires, 120 were judged suitable for analysis. Furthermore, 115 surveys were received but declared unsuitable owing to incomplete or inconsistent replies, and 5 were not returned. As a consequence, the responder rate for this study was computed as (120/144) * 100, yielding an overall response rate of 83.33%.

This reflects a satisfactory degree of participation among the target sample. According to Bani-Khalid et al. (2022), a response rate of more than 60% is considered adequate for a survey study. A high level of participation is required to ensure that the data collected and evaluated are representative of the target community. A higher response rate enhances the reliability and generalisability of the study findings.

Demographic Information of the Respondents

This study examined the respondents' demographics, including age, gender, and level of education, in order to get insight into their nature and traits. Providing a brief profile of the respondents aids in characterising the sample used in the study and understanding its makeup.

Figure 2. *Demographic Information of the Staff*

Note. Field Data, 2025.

The study examined the age distribution of respondents in order to acquire a better knowledge of the demographic features of small taxpayers in Tanzania who participate in voluntary tax compliance. The data indicated a wide variety of ages among the participants. The bulk of responders (58.3%) were between the ages of 21 and 40, indicating that this age group accounts for a sizable proportion of small taxpayers in the research. This suggests that young people, especially those in their early to mid-career stages, are actively engaged in voluntary tax compliance.

The study also looked at the gender distribution of respondents to better understand how men and women are represented among Tanzania's small taxpayers. The results showed a gender imbalance among the participants. According to Table 4.1, 56.7% of respondents were male, indicating that the study had a larger number of male participants. This shows that men have a larger role in the group of small taxpayers who participate in voluntary tax compliance.

Females accounted for 43.3% of the sample. Although their numbers were slightly smaller, their involvement was considerable, reflecting women's participation in the corporate sector's voluntary tax compliance operations.

The study also looked at the respondents' educational backgrounds to learn more about the academic credentials of small taxpayers in Tanzania who practise voluntary tax compliance. The data demonstrated a diverse variety of educational levels among the participants. A large majority of respondents (53.3%) had a Bachelor's degree or an Advanced Diploma, demonstrating that many participants sought further education to improve their skills and knowledge.

According to the data in Table 4.1, 26.7% of respondents had a Master's or PhD, demonstrating that a sizable proportion of persons with advanced degrees engage in voluntary tax compliance. Furthermore, 11.7% of respondents had a Diploma, suggesting a group of people with educational backgrounds ranging from a Certificate to a Bachelor's degree. Finally, 8.3% of respondents reported having a Certificate as their highest qualification, indicating that a smaller proportion of small taxpayers had completed this level of schooling.

Perceived Behavioral Control and Tax Compliance

The study aimed to assess the impact of perceived behavioral control on voluntary tax compliance among small taxpayers. To complement the explanatory research design, descriptive statistics were utilized to

examine the characteristics and nature of the data, preparing it for the adopted model that investigates the cause-and-effect relationship (Malik & Younus, 2020). Descriptive statistics serve as a supplementary tool for analyzing the data, allowing for the reporting of key measures such as the mean, standard deviation, and the minimum and maximum values for both dependent and independent variables throughout the study period.

The results presented in Table2 show the descriptive analysis of perceived behavioral control. The components of perceived behavioral control include: the influence of tax authorities, the complexity of the tax system, and tax awareness.

Table 2. *Descriptive Findings on Perceived Behavioral Control*

	N	Minimum	Maximum	Mean	Std. Deviation
Power of tax authority	120	1	5	4.39	1.37
Tax complexity	120	1	5	4.01	2.28
Tax awareness	120	1	5	4.2	2.15

Note. SPSS, 2025

The results indicate that the minimum score for the power of tax authorities was 1.00, signifying the lowest perception of tax authorities' power among small taxpayers. Additionally, the study found that the maximum score for the power of tax authorities was 5.00, representing the highest level of perceived power observed among small taxpayers. The mean score for the power of tax authorities was 4.39, suggesting that, on average, small taxpayers in the sample perceive a relatively strong sense of authority in tax institutions. The standard deviation for this variable was 1.37, reflecting a moderate level of variation in perceptions of the power of tax authorities across the respondents.

Similarly, the results show that the minimum score for tax complexity was 1.00, indicating the lowest perception of tax complexity among small taxpayers. The maximum score for tax complexity was 5.00, representing the highest level of perceived complexity observed in the sample. The mean score for tax complexity was 4.01, suggesting that, on average, small taxpayers find the tax system to be relatively complex. The standard deviation for this variable was 2.28, indicating a significant degree of variability in how taxpayers perceive the complexity of the tax system. In terms of tax awareness, the study found that the minimum score was 1.00, indicating the lowest level of tax awareness among small taxpayers in the sample. Conversely, the maximum score was 5.00, reflecting the highest level of tax awareness among participants. The mean score for tax awareness was 4.20, indicating that, on average, small taxpayers in the sample possess a relatively high level of awareness regarding tax matters. The standard deviation for tax awareness was 2.15, signifying a moderate level of variation in awareness levels among small taxpayers.

The results from the descriptive statistics for the variables associated with perceived behavioral control show that small taxpayers generally perceive a relatively high level of power in tax authorities and have a good level of tax awareness. However, they also view the tax system as complex, with substantial variation in perceptions of its complexity. These findings align with the studies by Owusu et al. (2023) and Novianti et al. (2018), which similarly found that taxpayers perceived a high level of authority in tax authorities and were well-informed about tax matters.

Linearity Test

One of the fundamental assumptions of the multiple regression model is the linearity assumption (Toyon, 2021). Therefore, the study tested for a linear relationship between the explanatory variables (perceived behavioral control) and the response variable (voluntary tax compliance). Toyon (2021) notes that a scatter diagram serves as a simple statistical technique for showing how two variables relate. Nevertheless, it must be complemented with other analytical methods to make reliable conclusions about linearity. Therefore, this study incorporated correlation analysis to further verify the linearity of the data, following the guidance of earlier researchers such as Mmasi and Mwaifyusi (2021). It is also important to recognize that, although a scatter plot may visually indicate a possible linear pattern, it does not offer a definitive statistical confirmation. A formal evaluation of linearity requires statistical measures such as correlation coefficients. Findings from the correlation analysis in Table 4.5 reveal that the correlation between voluntary tax compliance and perceived behavioral control ($r = 0.836$, $p < 0.000$) is strong. These significant correlations demonstrate that the linearity assumption was upheld in this study.

Figure 3. *Scatter Plot*
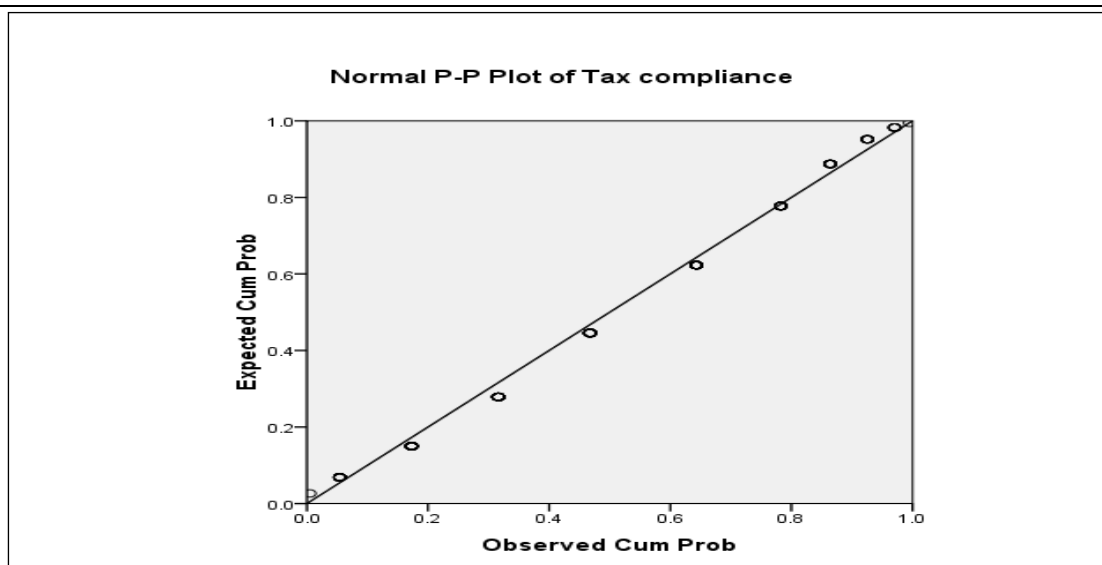
Note. SPSS, 2025

Table 3. *Correlations Coefficients*

	Pearson Correlation	Perceived behavioral control	Voluntary tax compliance
Perceived behavioral control — Pearson Correlation	Sig. (2-tailed)	1	0.836
Sig. (2-tailed)	N		0
Voluntary tax compliance — Pearson Correlation	Sig. (2-tailed)	0.836	1
Sig. (2-tailed)	N	0	

Note. SPSS, 2025

Normality Test

Mohdali and Lokman (2015) state that the normality assumption requires the data for the independent variables to exhibit a normal distribution. In this research, normality was evaluated through skewness and kurtosis measures, following the recommendations of previous scholars such as Nurwanah et al. (2018). Toyon (2021) notes that values falling within ±7 for both skewness and kurtosis are generally acceptable. The findings of this study showed that all skewness and kurtosis values were within this permissible range. Table 4 indicates that the skewness values for the variables—perceived behavioral control and voluntary tax compliance—fall between -7 and +7. Specifically, the skewness coefficients for perceived behavioral control (2.920) and voluntary tax compliance (2.982) indicate moderate positive skewness, meaning most responses are concentrated toward the lower end of the scale. These results confirm that the normality assumption was upheld. Additionally, the kurtosis figures for all variables also remained within the acceptable ±7 limit. In particular, the kurtosis values of 3.493 for subjective norms, 2.453 for perceived behavioral control, and 2.104 for voluntary tax compliance reflect moderate peakedness, suggesting that the distributions are reasonably close to normal.

Table 4. *Skewness and Kurtosis Results*

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Perceived behavioral control	120	2.92	0.225	2.453	0.446
Voluntary tax compliance	120	2.982	0.225	2.104	0.446

Note. SPSS, 2025

Autocorrelation Test

Autocorrelation refers to a situation where the current value of a variable is related to its earlier values. When this occurs, the observations are not independent because a consistent pattern links present data points to their past counterparts (Toyon, 2021). To assess whether autocorrelation existed in this study, the Durbin–Watson (DW) statistic was employed, as suggested by earlier researchers such as Nurwanah et al. (2018). According to Toyon (2021), a DW value close to 2 indicates that autocorrelation is not a concern. The findings shown in Table 5 report a DW value of 1.991. Since this value is almost equal to 2, it confirms that the dataset does not suffer from significant autocorrelation.

Table 5. *Model Summary*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.948a	0.719	0.691	2.12811	1.991

a. Predictors: (Constant), Perceived behavioral control
b. Dependent Variable: Voluntary tax compliance

Note. SPSS, 2025

Multi-Collinearity Test

For a multiple regression analysis, it is essential that the dataset does not suffer from multicollinearity among the independent variables. Multicollinearity arises when explanatory variables are highly correlated, which can result in unstable and unreliable regression coefficients, making the model difficult to interpret (Toyon, 2021). In this study, multicollinearity was examined using Tolerance and Variance Inflation Factor (VIF) values, as recommended by Malik and Younus (2020). According to Toyon (2021), Tolerance values below 0.2 or VIF values above 5 indicate the presence of multicollinearity. The results shown in Table 6 reveal that the Tolerance and VIF values for perceived behavioral control fall within acceptable limits, suggesting that the data do not have multicollinearity problems.

Table 6. *Multi-Collinearity Statistics*

	Tolerance	VIF
Perceived behavioral control	0.997	1.003

Note. SPSS, 2025

Results from Reliability Test

Reliability testing is a statistical technique used to assess the consistency and stability of a measurement tool or scale. It ensures that the items in a questionnaire or survey produce consistent and dependable results. In this study, internal consistency was measured using Cronbach's Alpha, as recommended by Toyon (2021), with values of 0.7 or above considered acceptable according to Nurwanah et al. (2018). The reliability test for perceived behavioral control yielded a Cronbach's Alpha of 0.815, indicating a high level of internal consistency. This implies that the items effectively measure participants' perceptions of their ability to meet tax obligations. Similarly, voluntary tax compliance produced a Cronbach's Alpha of 0.818, reflecting strong internal consistency and demonstrating that the items consistently capture participants' willingness to comply with tax obligations voluntarily.

Table 7. *Cronbach's Alpha Coefficient*

	Cronbach's Alpha
Perceived behavioral control	0.815
Voluntary tax compliance	0.818

Note. SPSS, 2025

Relationship between Perceived Behavioral Control and Voluntary Taxpayer's Compliance among Small Taxpayers in Tanzania

Table 8 presents the results of the multiple regression analysis assessing the impact of perceived behavioral control on voluntary tax compliance. The findings reveal a statistically significant relationship between the independent variables and voluntary tax compliance ($F_{(3, 116)} = 59.785$, $p < 0.001$), with

the model accounting for 71.9% of the variation in voluntary tax compliance ($R^2 = 0.719$). This high R^2 value indicates that the independent variables collectively explain a large proportion of the variability in voluntary tax compliance, confirming the reliability and robustness of the regression model.

Table 8. *Results from Multiple Regression*

Model	Unstandardized Coefficients		Standardized Coefficients		P-Value	VIF
	B		Std. Error	Beta		
1	(Constant)		27.6	8.8	0.758	
	Perceived behavioral control		0.27	0.59	0.058	0.997
a. Dependent Variable: Voluntary tax compliance, $R^2 = .719$						

Note. SPSS, 2025

The findings from the multiple regression analysis show that perceived behavioral control significantly predicts voluntary tax compliance among corporate large taxpayers. This implies that taxpayers' sense of control over their compliance actions plays a key role in determining their willingness to comply voluntarily, emphasizing the importance of perceived behavioral control in influencing compliance behavior.

Hypothesis Testing for H_1

The hypothesis (H1) was examined using a multiple regression model to determine whether perceived behavioral control positively affects tax compliance among corporate large taxpayers. Table 4.10 shows that perceived behavioral control had the strongest positive association with voluntary tax compliance ($\beta = 0.59$, $p < 0.058$), indicating that individuals who feel more in control of their tax-related actions are more likely to comply voluntarily. These findings confirm a significant positive relationship between perceived behavioral control and tax compliance, supporting H1 of the study. Furthermore, perceived behavioral control emerged as the most influential factor among the independent variables, based on its highest beta value.

These results align with previous studies by Bani-Khalid et al. (2022), Novianti et al. (2018), Malik and Younus (2019), Yusdita et al. (2017), and Nurwanah et al. (2018), which also found a positive impact of perceived behavioral control on tax compliance. When taxpayers believe they have the necessary knowledge, skills, and control to meet their tax obligations, they are more likely to comply (Batrancea et al., 2022). This confidence is linked to understanding tax regulations, knowing how to complete tax forms, and having access to the required financial resources. High perceived behavioral control reduces perceived obstacles to compliance, as individuals feel capable of handling any difficulties that may arise during the tax filing process (Galib et al., 2018).

5. Conclusion and Recommendations

This study investigated the link between perceived behavioral control and voluntary tax compliance among small taxpayers. Findings show that perceived behavioral control, representing individuals' confidence in managing their tax obligations, has the strongest positive influence on voluntary compliance. This indicates that small taxpayers who feel more capable of controlling their tax behavior are more likely to fulfill their tax obligations voluntarily. Consequently, perceived behavioral control plays a significant role in shaping voluntary tax compliance among small taxpayers.

Based on these results, several recommendations are proposed. The Tanzania Revenue Authority (TRA) should focus on enhancing taxpayer education and awareness, especially for large business taxpayers, highlighting the importance of voluntary compliance. Effective collaboration between the TRA, business groups, professional organizations, and other stakeholders is crucial for promoting voluntary compliance through initiatives such as joint awareness campaigns, sharing of best practices, and providing guidance and support to small taxpayers. Furthermore, future studies could employ a longitudinal design to track changes in compliance behavior over time.

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Appendix: Questionnaire

Please note that, the information you provide will be kept confidential and will only be used for the purpose of this research and that no attempt will be made to disclose your identity.

Please tick [√] where appropriate

Section II: Respondent Profile

1. Your age
   a) Bellow 20 years   (   )
   b) 21 – 40 years   (   )
   c) 41 – 60 years   (   )
   d) 61 and above   (   )

2. Your gender
   a) Male   (   )
   b) Female   (   )

3. Your level of education
   a) Certificate   (   )
   b) Diploma   (   )
   c) Bachelor degree/Advanced Diploma   (   )
   d) Master's degree or PhD   (   )

Instructions: Use the following scale to mark your responses. Please tick in the scale that best describes the following

1=Strongly Agree, 2=Agree, 3=No Idea, 4=Disagree, 5=Strongly Disagree

Section I: Perceived behavioral control

No	Statements	1	2	3	4	5
1	Our tax system provide power to tax authority					
2	Our tax system makes easy to pay tax					
3	We are aware of tax issues					

Section VI: Voluntary Tax compliance

No	Statements	1	2	3	4	5
1	Our business obey to pay tax on voluntary basis					
2	We pay tax in the required time on voluntary basis					
3	We provide correct declaration to tax officials					
4	We are registered with tax authority on voluntary basis					