عنوان مقاله:

Presenting a model to prevent tax evasion, from the perspective of the employees of the country's tax affairs organization

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خلاصه مقاله:

Since in most countries, companies take measures to evade taxes and deceive the government, tax collection has always been one of the main problems of governments. The main goal of this research is to provide a model to prevent tax evasion from the perspective of the employees of the country's tax affairs organization. For this purpose, using the theoretical foundations of the research, factors affecting tax evasion have been extracted, which have ۵ main dimensions (economic factors, social factors, legal factors, internal organizational factors, and cultural and political factors) and ۲۰ sub-criteria. These factors have been collected from twenty tax experts and experts using the fuzzy Delphi method. The obtained results indicate some of the most important factors of tax evasion, which are, respectively: weakness in clarifying the tax law and contradictions in the legal provisions of taxes, lack of efficient promotion of tax culture, political trust, corruption of government members, and administrative bureaucracy. and the inefficient tax structure, considering the tax system to be fair to the taxpayers, the lack of tax belief among the people and the taxpayers' lack of trust in the government, economic crises, the absence or weakness of effective supervision and follow-up in the process of tax recognition and collection, the expansion of jobs Fraud and underground activities, the ineffectiveness of the tax incentive and punishment system and mechanism, the weakness, extension and complexity of the laws and regulations related to taxes. Finally, a model was designed to prevent tax evasion from the perspective of the employees of the country's tax affairs organization.

کلمات کلیدی:

۱tax evasion, tax system, Fuzzy Delphi Method

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