

# AN EVALUATION OF TAX AUTHORITIES' RESPONSE TO TAX NONCOMPLIANCE: EVIDENCE FROM BOTSWANA

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**ABSTRACT.** This study critically examines the reforms implemented by the Botswana Unified Revenue Service in addressing tax noncompliance, focusing on their influence on taxpayer behaviour. Tax noncompliance, encompassing both evasion and avoidance, poses a significant challenge globally, particularly in terms of impacting revenue collection in developing nations and necessitating an analysis of international responses. Employing a qualitative approach, this research utilised face-to-face interviews and focus group discussions with taxpayers and educators to gauge perceptions of compliance strategies and their effects on voluntary compliance. The findings indicate that reforms by the Botswana Unified Revenue Service have substantially increased tax revenue and increased voluntary compliance, reflecting a shift in taxpayer attitudes from justifying noncompliance to viewing tax payments as moral obligations. The findings underscore the importance of perceived government efficacy and transparency in shaping taxpayer attitudes. This approach highlights the critical role of effective public service delivery in promoting responsible taxpaying behaviour and enhancing overall tax compliance.

This study elucidated the multifaceted strategies employed in addressing tax noncompliance and their resultant impact on taxpayer behaviour. While substantial progress has been made in promoting tax compliance, adopting digital tools presents a promising avenue for further advancing tax compliance.

**Keywords:** tax noncompliance, tax compliance, taxpayer, revenue service response, revenue yield, Botswana

**JEL classification:** H20, H25, H71

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## Introduction

Taxation plays a crucial role in financing public goods and services globally (Holz *et al.*, 2023). Effective tax policy requires robust compliance from economic agents to ensure tax revenue sufficiency (Alm & Barreto, 2024). The scholarship literature shows that to raise sufficient and reasonable revenue to finance public expenditure, all economic players must collectively adhere to the parameters and dictates of tax policy (Santoro *et al.*, 2022). Theoretically, tax policy assumes that economic players (or agents) are homogeneous, that is, risk-neutral (Mishi & Tshabalala, 2023). However, empirical evidence suggests that economic agents portray heterogeneous tax paying behaviour (Farrar *et al.*, 2022) influenced by factors such as tax morale, social norms and perceptions of fairness (Munjeyi & Schutte, 2024). The extant literature suggests that an effective tax policy embraces the heterogeneous nature of economic agents. Accordingly, this research is underdeveloped yet very critical for obtaining a comprehensive understanding of tax compliance and the efficacy of policy interventions (Mishi & Tshabalala, 2023).

The performance of revenue authorities is often measured by the amount of tax revenue collected; however, the collection of tax revenue is a function of various factors, including tax compliance mechanisms and certain taxpayers (Kischler, 2007). Tax compliance, encompassing activities such as tax evasion, tax fraud and avoidance, is particularly detrimental in developing countries, where it exacerbates the tax revenue gap and hampers the provision of public services (Lawan, 2017; Alm & Liu, 2023). The degree of tax noncompliance, especially in developing countries, worsens the performance of the tax revenue yield (Alm & Kasper, 2023), leading to failure to finance public goods and services (Mishi & Tshabalala, 2023). Researchers warn that if this goes unchecked or uncontrolled, tax noncompliance can threaten the integrity and ability of the tax regime to raise much-needed tax revenue. Addressing this challenge requires effective policy interventions tailored to local contexts (Monyake *et al.*, 2023).

Recent global efforts emphasise the need for targeted tax reforms to alleviate noncompliance and restore public trust in tax systems (OECD/AUC/ATAF, 2023; Ali *et al.*, 2021; Alm & Liu, 2023). However, the literature, specifically to responses in developing countries such as Botswana, remains limited (Syamsudin *et al.*, 2023; Acedo *et al.*, 2022). Understanding these responses is critical in formulating effective enforcement strategies against tax noncompliance (Dabla-

Norris *et al.*, 2019). Arguably, the literature is silent about how these developing countries have responded to tax noncompliance challenges (Duhoon & Singh, 2023).

Considering the level of tax noncompliance in Botswana, a comprehensive evaluation of the implications of different reforms deployed by the Botswana Unified Revenue Service (BURS) in response to tax noncompliance, using both a theoretical framework and empirical evidence, is therefore needed (Monyake *et al.*, 2023). Lawan (2017) argues that several reforms or methods have been developed and developed by different tax jurisdictions, including Botswana, to alleviate or combat tax noncompliance worldwide, including tax audits, fines and penalties, among others, with varying degrees of achievement; nevertheless, the expected tax revenue yield is yet to be attained as tax revenue increases remain very low (BURS, 2020). The majority of previous studies have focused only on the factors influencing tax compliance in developing countries (Marandu *et al.*, 2015; Stam & Verbeeten, 2015) rather than analysing and evaluating the implications of tax jurisdiction reforms for tax noncompliance (Alm & Liu, 2023). Tilahun (2019) studied the determinants of tax compliance, and Monyake *et al.* (2023) examined the challenges of ensuring tax compliance in developing countries. All these researchers concur that tax noncompliance is pervasive and that tax authorities should use strategies to encourage voluntary tax compliance, especially in developing countries. Bornman (2014) postulates that strategies adopted by tax authorities to promote voluntary tax compliance should be critically examined to identify loopholes within the existing tax system. However, the lacuna of the above studies is that none have attempted to examine the implications of tax jurisdiction reforms in response to tax compliance. Thus, the primary goal of this study is to critically analyse and evaluate the impact of BURS' response to tax noncompliance in Botswana on the basis of both theoretical foundations and empirical evidence. The central research question is: How do BURS tax reforms influence voluntary tax compliance behaviour among taxpayers in Botswana? To answer this central question, this research reviews the literature on tax compliance and compliance theory. The implications of the response of tax revenue services to tax noncompliance, with a focus specifically on tax compliance behaviour/level, are evaluated and discussed in this study. This study appears to be the first to use qualitative research approaches to examine the implications of tax reforms for tax compliance.

## **Theoretical framework**

There is a bourgeon of scholarship literature on the drivers of tax compliance (Slemrod *et al.*, 2022; Adhikari *et al.*, 2021). The study draws on theoretical frameworks such as the Australian Taxation Office compliance

model, Fischer tax compliance model and the Deterrence tax model to analyse taxpayer behaviour and compliance factors (Kirchler, 2021; Hartmann *et al.*, 2020; Farrar *et al.*, 2022; Fischer *et al.*, 1992).

### ***The Australian Tax Office compliance model***

The Australian Tax Office Compliance Model was introduced and developed by the Australian government to support comprehensive appreciating taxpayer behaviour and develop strategies aimed at enhancing tax compliance (Braithwaite, 2003). Also, to enforce tax law and other relevant actions or strategies that can be pursued to influence taxpayers to comply with tax legislation (Bornman, 2014). Thus, an in-depth understanding of the factors that influence taxpayers' behaviour and developing effective strategies to solve them is of paramount importance for finding lasting solutions to alleviate tax noncompliance (The Parliament of the Commonwealth of Australia, 2014). Premised in behavioural economics and psychology, the theory consolidates insights from social norms theory and decision-making psychology to illuminate the factors that influence taxpayer compliance (Bornman, 2014). Central to the Australian Taxation Office model is the recognition of the interaction between deterrence mechanisms, such as penalties for noncompliance, and supportive strategies that substitute voluntary compliance through education, taxpayer assistance programs, and transparent communication. By accentuating the importance of trust in tax administration and the perceived fairness of tax policies, the Australian Taxation Office model underlines the role of compliance as a social norm or duty, which is prejudiced by insights into procedural justice and the legitimacy of tax authorities. The compliance tax model recognises that taxpayer behaviour is influenced by the business profile, industry, and sociological, economic and psychological factors (Bornman, 2014; The Parliament of the Commonwealth of Australia, 2014). These factors, together with taxpayer values, beliefs and attitudes, may influence the decision to either comply or not comply with taxation obligations and systems.

More recent studies have argued that taxpayers' compliance behaviour is influenced by multiple factors and that tax authorities must spend time understanding key behavioural drivers and other external influences (Adhikari *et al.*, 2021).

### ***Fischer tax compliance model***

The model was proposed by Erich H. Fischer in 1992 and includes economic, social and psychological factors as determinants of tax compliance (Fischer *et al.*, 1992). These factors were then integrated into one comprehensive conceptual framework (Fischer, 1993). The model assumes that tax compliance is influenced

by the following four major constructs: attitude and perception (related to ethics, procedural fairness (or equity), and peer influence) (Kirchler, 2021); tax structure (such as penalty, tax rate and possibility of detection (Lawan, 2017), and complexity of the tax system; societal influence); noncompliance opportunity (which comprises sources and income levels and occupation) (Fischer, 1993) and demographic factors (such as age, gender and education level) (Saeed *et al.*, 2020). Generally, the model provides a theoretical framework that explains tax compliance behaviour among taxpayers through the perspectives of deterrence theory and economic rationality (Lawan & Salisu, 2017). The theory is premised on the expected utility concept, in which taxpayers weigh the expected returns (or benefits) accrued from compliance against the associated tax compliance costs (Chau & Leung, 2009). This model assumes that factors such as the probability of detection, fines and sternness of penalties influence taxpayer compliance behaviour (Alm, 1999).

The Fischer model provides the merits of deterrence measures in tax systems and further outlines the challenges associated with balancing compliance enforcement measures and revenue authorities' efforts to encourage and foster a culture of voluntary tax compliance through various initiatives and economic incentives.

### ***The deterrence tax model***

The deterrence tax model, proposed by Allingham & Sandmo (1972), is embedded in criminology and behavioural economics (Thurman, 1991). The model posits that tax compliance is influenced by three key factors, namely, the perceived certainty, severity, and swiftness of sanctions imposed on noncompliant behaviour (Alm, 1999). Central to the deterrence tax model is a rational choice theory, wherein taxpayer tax noncompliance behaviour is a result of weighing the expected or potential benefits of violating tax laws and the probability of detection, conviction and/or the severity of penalties (Thomas *et al.*, 2016). If the expected benefits outweigh the costs of detection, the severity of penalties or conviction, then taxpayers are likely to evade taxes and vice versa (Devos, 2014). Thus, tax compliance is attained only when taxpayers believe that the probability of detection, conviction and penalties is high (Antonides & Robben, 1995). Broadly, behavioural intentions such as attitudes, perceived behavioural control and subjective norms (Thomas *et al.*, 2016) are critical factors of tax compliance. The model has been helpful in shaping tax policy and enforcement strategies globally, guiding policymakers in designing regulatory frameworks that strike a balance between deterrence and incentives for voluntary compliance (Slemrod, 2007). However, empirical evidence reveals that new factors influence taxpayer compliance behaviour, namely, social factors, cultural factors and psychological factors (Misra, 2019).

The ATO, Fischer tax compliance model and the deterrence tax model inform this study. These theories are built on how tax authorities can influence tax compliance behaviour, in a manner that optimises tax administration. These theories underscore that taxpayers are inherently noncompliance hence the need for enforcement strategies to promote tax paying culture. The models show that there is no single variable or critical factor that influence voluntary tax compliance but multiple factors including social, cultural, economic, psychological and political among others.

From this perspective, the study considers voluntary tax compliance as a special ingredient to ensuring optimised tax administration within digital economy (Strauss, 2021). This study, therefore, like Munjeyi & Schutte (2024), deploys the ATO, Fischer tax compliance model and the deterrence tax model to taxation landscape. Furthermore, the study, voluntary tax compliance as a solution to sustainable domestic resource mobilisation in the context of developing countries.

## **Research method and design**

### ***Research design and sampling***

To understand the implications of BURS' response to tax noncompliance, the researchers employed a constructivist paradigm because people's views and meanings can be derived through interactions with society or the environment. The study employed a qualitative research approach involving focus group discussions (FGDs) and interviews. The researchers used a purposive sampling technique to select key informants, comprising 20 taxpayers and five tax consultants, who were interviewed via an interview guide. A purposive sampling technique was utilised in this study because the researchers wanted to select participants with expert knowledge of taxation and up-to-date tax-related information in Botswana, and the chosen population met the outlined criteria. In the recruitment process used in this study, the interviewed participants had to have a clean tax compliance record with the tax authority. The researchers relied on self-reported compliance behaviour to invite individuals to participate in the study (Rawlings, 2011).

### ***Data collection instrument***

The key observations and findings were derived from 25 face-to-face interviews with taxpayers and tax consultants in Gaborone, the capital city of Botswana. The interview guides were developed from a literature review, and the same guide was used for both the interview sessions and the two FGDs. These questions were centred on BURS tax reforms or compliance enforcement

strategies, their impact on tax compliance behaviour and, ultimately, interviewees' positions or comments on the whole process of compliance enforcement. Importantly, key informants were selected because of their perceived rich and in-depth understanding of taxation and tax compliance issues affecting BURS. All the interviews were conducted in person and at the workstation of the participant in Gaborone (Table 1). The in-depth interviews used "open-ended questions and conversational style free discussions" (Rawlings, 2011). Furthermore, two FGDs were held with 16 lecturers who were lecturing on taxation or the principle of taxation drawn from both colleges and universities. All FGDs were conducted virtually, the researchers created a link on the Teams platform, and a link was sent to the participants. Each group comprised 8 participants.

**Table 1.** Profile of the participants

Category	Pseudo/Code	Total	Mode	Physical/virtual	Duration
Taxpayer	TIN	20	Interview	Face-to-face	30 to 40 minutes
Consultant	TC	5	Interview	Face-to-face	30 to 40 minutes
Lecturer	TaxLec	16	FGD	Virtual	40 to 60 minutes

Source: Authors' elaboration (2024)

### ***Data analysis***

Qualitative data collected through interviews and FGDs were analysed via thematic analysis. Thematic analysis is a process of classifying (data reduction), scrutinising (data display) and reporting (interpretation) themes within the collected data (Hussain, 2015; Mason, 2010). The thematic analysis comprises three stages, namely, the first stage being the first-level codes, followed by the codes of themes and last, the creation of subthemes (Cropley, 2019; Clarke & Braun, 2017; Rashid, 2017). Thematic data analysis involves numerous stages but not a standardised procedure: data familiarisation, data coding, theme search and discovery and theme review (Cropley, 2019). Saunders *et al.* (2019) and Hussain (2015) posit that the aim of a thematic analysis is to identify themes that occur throughout the data set. Studies show that thematic analysis is a "foundational method for qualitative data" (Saunders *et al.*, 2019).

This study adopted and followed Clarke & Braun's (2017) thematic analysis process or stages. The researcher developed codes manually and identified key themes from the participants' responses to interpret the issues raised by the participants (Masiero, 2017; Rashid, 2017). As a result of the iterative process, two overarching themes and several subthemes emerged from the feedback.

### ***Ethical considerations***

The following pseudonyms were used to identify participants in this study: taxpayers – TIN; tax consultants – TC; and lecturers – TaxLec (see also Table 1). The use of pseudonyms or codes in this study was important to protect the true identifying details of the participants, which is a fundamental ethical issue. The study was approved by the Faculty of Economics and Management Science Research Ethics Committee at the North West University.

### **Empirical results and discussion**

This study revealed that the government of Botswana, through BURS, has developed and implemented strategies aimed at addressing tax noncompliance, as suggested by Alm (2019). The findings from these studies demonstrate that, regardless of these efforts and reforms to encourage and promote tax compliance behaviour, high levels of tax noncompliance still exist (Ndlovu & Schutte, 2022). BURS imposed penalties on noncompliant taxpayers as a way of encouraging tax compliance. The results of this study show that penalties have emerged as an additional cost, leading to tax noncompliance. Table 2 below shows the effects of participants' responses or views about the effect of BURS' response to tax noncompliance in Botswana on taxpayer compliance behaviour.

**Table 2.** Excerpts from the participants' statements

<b>Emergent subthemes</b>	<b>Excerpts from the participants' statements</b>
Audit and investigation rate	<p><i>"BURS has increased audit and investigation of tax evasion, and this has induced fear in taxpayers..."</i>, TC1</p> <p><i>"BURS conducted a massive tax audit and investigation which had resulted in many car sales losing their trading licence...and as such the taxpayers decided to be faithful..."</i> TC2</p> <p><i>"I think generally, small companies file their tax returns timeously to avoid the taxman's penalties."</i> TC4</p> <p><i>"Generally, business operators feared some the intensity of investigation and people decided to comply with tax laws."</i> TIN13</p> <p><i>"We disclose income faithfully because of fear of being exposed..."</i> TIN14</p> <p><i>"The approach BURS embarked upon was effective if it was continuous ...people now have relaxed because the auditing is not regular..."</i> FGD1</p>

Emergent subthemes	Excerpts from the participants' statements
	<p><i>"The move was aggressive, especially on the second-hand motor business operators; operations were suspended for those operators who were violating tax law..." FGD2</i></p> <p><i>"The exercise is effective if they continue and implement it on a wider scale than targeted individuals..." TIN19</i></p>
Digitalisation (e-filing, e-payment)	<p><i>"I think people lacked education, as a result, many people did not use the e-filing...and they continue to queue, and some decided not to file..." T17</i></p> <p><i>"The introduction of e-payment was welcomed by working classes only and the majority of garages still accept hard cash...and they encourage people to do so..." T11</i></p> <p><i>"Some operators are discouraging people from using cards (swipes) and shop owners are charging extra P20 for any transaction paid in cash...this was done to conceal the actual transactions leading to underreporting of income..." T4</i></p> <p><i>"indeed the e-filing is a good move because it saves time and one can file at any time and you don't have to queue, but I believe that in terms of compliance it didn't make any significant difference..." FGD1</i></p> <p><i>"I don't think the introduction of e-filing significantly improve taxpayers' compliance behaviour, what was supposed to improve tax compliance is e-payment of which the majority of taxpayers do love to see some notes in their pockets than swiping..." FGD2</i></p> <p><i>"The digitalisation of e-filing does not change the taxpayer's decision or attitude towards tax compliance at all...may be going cashless can significantly contribute to the reduction in tax evasion..." TC5</i></p> <p><i>"BURS launched e-filing as a way of encouraging taxpayers to comply...my analysis is that taxpayers who were conversant with technology... but the majority still not understanding it..." TC2</i></p>
Tax sanctions	<p><i>"The revenue authority (BURS) used the concept: Kill one and silence 1,000, the cancellation of trading licences on second-hand car dealers in the Mogoditshane area and some Indian shops sent shockwaves to many taxpayers, leading to improved compliance level..." FDG1</i></p>

Emergent subthemes	Excerpts from the participants' statements
	<p><i>"More than 1,000 cars in Mogoditshane were brought under BURS administration due to noncompliance..." FGD2</i></p> <p><i>"The penalties were severe, resulting in many players in the industry to comply and display their tax clearance certificates..." TC3</i></p> <p><i>"The fines and penalties were too harsh and compelled people to comply with tax law." TIN17</i></p> <p><i>"It was a temporary move because there are reports that the evader is devising some ways to escape the taxman..." TIN3</i></p> <p><i>"The are also some reports of dirt money being cleaned in the name of tithing or pledges to churches...which cripples government effects to close the revenue gap..." TIN18</i></p> <p><i>"The strategies work well at first, but now people are becoming too sophisticated in cooking books and reducing their tax liability, as such tax revenue collected will remain low...despite all these efforts..." TIN11</i></p> <p><i>"Tax evaders do not fear penalties or fines at all...they continue to evade..."</i></p> <p><i>"Naming and shaming is not even a good strategy because we are witnessing corrupt people who have been labelled walking freely..." TIN19</i></p> <p><i>"The fact that Indians and Chinese-owned shops are allowed to trade on a cash basis and without banking money is one loophole that motivates people not to pay tax, regardless of the severity of punishment..." TIN 15</i></p> <p><i>"If tax sanctions were uniformly applied regardless of race, gender and creed, then taxpayers are likely to comply..." TIN7</i></p> <p><i>"Although imprisonment is pronounced in the tax act but I have never heard of anyone in prison because of evading tax..." TIN2</i></p>
Tax socialisation (education and awareness)	<p><i>"Generally, massive tax education and awareness campaigns were conducted by BURS and I believe everyone is now aware of the benefits of paying tax to the government...the strategy is effective and the majority of people are responding well..." FGD1</i></p> <p><i>"The tax officials are relaying tax information in the vernacular, which increased taxpayers' understanding of tax...leading to positive responses...I am quite sure that BURS witnessed a significant change in terms of compliance level and revenue..." FGD2</i></p>

Emergent subthemes	Excerpts from the participants' statements
	<p><i>"The tax education programme aired on Radio Botswana thrice a week, I believe it is cultivating the spirit of tax compliance among taxpayers". TC3</i></p> <p><i>"BURS tax education campaign, I believe, is widespread and all taxpayers have heard and are now responding by paying their dues..." TIN12</i></p> <p><i>"You can take a horse to the river, but you can force it to drink...you can't convince a tax evader through education...these people need real punishment or imprisonment..." TIN11</i></p>
Tax amnesty	<p><i>"I don't have an idea, but I heard about this on the radio..." TIN1</i></p> <p><i>"The grace period extended to defaulting taxpayers, I believe, enables taxpayers to meet their tax obligation..." TIN3</i></p> <p><i>"Reports from BURS show that taxpayers' response to the call is worrisome as many people did not come forth to declare their tax liabilities to the local authority', TC4</i></p> <p><i>"Indeed, BURS witnessed a significant number of taxpayers who voluntarily disclose to the taxman what they owe; however, judging from the newspaper reports and BURS' statement, the exercise did not yield the expected results", FGD1</i></p> <p><i>"Yes, the window period given to taxpayers to pay their due has been extended ...which to me is a sign of nonadherence or unresponsiveness of taxpayers..." TIN9</i></p> <p><i>"In my opinion, the strategy did not work, as evidenced by a report from BURS..." TIN16</i></p> <p><i>"We witnessed many taxpayers who did not file their tax returns queuing at BURS office...however, we cannot reasonably judge whether it influences a change in tax compliance behaviour or not...direct this question to BURS". FGD2</i></p> <p><i>"I will not comment on this one...kindly get hold of BURS, they will give you statistics..." TC1</i></p>
The provision of public goods and services	<p><i>"Although there are reports of corruption here and there, I believe that taxpayers in Botswana have trust in their government and are happy with the services they are receiving from the government...hence complying" TC2</i></p> <p><i>"What gives people confidence and motivation to pay tax is the quality of services offered by the government..." TIN5</i></p>

Emergent subthemes	Excerpts from the participants' statements
	<p><i>"We know where our money goes and we are happy, hence we pay taxes...."FGD1</i></p> <p><i>"Recently, the government has constructed 3 flyovers a sign of commitment to service delivery, and we are motivated to pay taxes..."FGD2</i></p> <p><i>"Free education since independence and feeding programme, isn't a sign of good governance...reasonable people would opt to pay their dues...and we continue to support the government..."TIN17</i></p> <p><i>"We have electricity, tarred roads in the villages, running water in the villages- and as such, as taxpayers, we support the government to carry out its mandate..."TIN13</i></p> <p><i>"Judging from the progress and development thus far...us as taxpayers are happy and committed to fulfil moral duty to the government."TIN8</i></p>

**Source:** Authors' compilation

The interviews conducted clearly revealed that BURS has implemented several interventions aimed at alleviating tax noncompliance. Among the strategies implemented are audit and investigation, tax amnesty, tax education and awareness, self-assessment tax (SAT), service delivery and tax sanctions, which align with prior research on tax compliance (Slemrod *et al.*, 2022). Table 2 provides the views of various participants about their perceptions of the impact of the BURS response to tax noncompliance on tax compliance behaviour among taxpayers in Botswana.

### ***Audits and investigations***

The findings of this study elucidate the nuanced role of tax audits and investigations within the broader framework of Botswana's tax reforms, revealing both alignment and divergence with the literature. The participants predominantly view intensified audit and investigation efforts as a provisional measure rather than a sustainable strategy for achieving enduring tax compliance. This perspective aligns with the theoretical assertions of Alm (1999), who posits that taxpayers' adherence to tax laws is contingent upon the perceived probability of being audited. However, the participants also highlight a critical

shortcoming: while audits and investigations have proven effective in eliciting immediate compliance, their impact is inherently temporary if not complemented by more enduring strategies.

This study corroborates the findings by Kasper & Alm (2022), who emphasise the positive behavioural response induced by heightened audit activities. The participants specifically noted that increased audits and investigations by BURS led to a notable increase in compliance due to heightened fear of punitive measures, such as the revocation of trading licences. This empirical evidence supports Bornman's (2014) assertion that such enforcement measures are pivotal in driving compliance but contrasts with Balán *et al.* (2022), who advocate for tax reforms focused on fostering voluntary compliance as a pathway to sustainable development.

Furthermore, the results reveal a critical nuance regarding the frequency of audits. Slemrod *et al.* (2022) suggested that the efficacy of audits in stimulating compliance is significantly dependent on their regularity. The participants' feedback reflects this concern, indicating that infrequent audits undermine the potential for long-term compliance improvements. Thus, while the BURS reform efforts have indeed demonstrated a commitment to enhancing tax compliance and increasing revenue, the study highlights the need for a more balanced approach that integrates frequent auditing with other strategies to achieve sustained compliance. The insights from this research underscore the importance of aligning audit frequency with broader reform goals to effectively combat tax noncompliance and support sustainable development objectives.

### ***Digitalisation (e-filing, e-payment)***

The findings of this study offer a critical evaluation of the integration of digital tools in tax administration, particularly within BURS. The analysis reveals that BURS has made incremental strides toward digitalisation, primarily through the implementation of e-services and e-filing systems. The participants indicate that approximately 75% of taxpayers now utilise these digital platforms for submitting returns and making payments, signifying a substantial advancement in reducing compliance burdens and processing times. This observation is consistent with the work of Okunogbe & Santoro (2023), who assert that the automation of tax systems significantly enhances revenue collection efficacy, particularly in developing nations.

Despite these advancements, some participants within BURS noted a continued preference among taxpayers for manual systems over digital alternatives, highlighting a critical area for intervention: public education on the benefits of digital tax services. This sentiment aligns with Balán *et al.* (2022), who emphasise that digital solutions facilitate access to taxpayer information that might otherwise remain concealed, thereby improving revenue collection and compliance.

Further corroboration comes from Ali *et al.* (2021), whose research indicates that digital tools markedly increase reported tax revenues. The evidence from this study thus supports the notion that digitalisation positively impacts both tax compliance behaviour and revenue collection. However, the transitional nature of BURS' technological adoption underscores the need for a comprehensive strategy that not only invests in digital tools but also addresses taxpayer education and support to maximise the benefits of these innovations. This balanced approach is crucial for optimising the impact of digitalisation on tax administration and ensuring sustainable improvements in compliance and revenue outcomes.

### ***Tax sanctions***

The findings of this study elucidate the intensified efforts by BURS to bolster tax revenue and mitigate tax noncompliance through a punitive framework. The imposition of penalties is a central strategy employed by BURS to enforce compliance among tax defaulters. These penalties, designed as deterrents, aim to promote compliance with tax laws. The study reveals that prior to levying penalties, BURS investigators engage in interviews to ascertain the context of noncompliance. The participants reported that the threat of severe penalties, including imprisonment, fines, and blacklisting, significantly influences taxpayers to fulfil their obligations, which aligns with Angaretis *et al.* (2024), who suggested that compliance is often motivated by the desire to avoid harsh consequences.

However, the study also highlights a critical perspective: while penalties may drive immediate compliance, they may also incite negative responses such as evasion or tax revolt. Some participants argued that excessive punitive measures could foster deviant behaviour rather than genuine compliance. They advocate for a more balanced approach, suggesting that penalties should be a last resort, following the implementation of more accommodative strategies such as tax amnesty, improved service delivery, tax rewards, and educational initiatives. This perspective is supported by Yong & Fukofuka (2023), who emphasise that punitive actions should be coupled with educational and empowering measures to effectively transform noncompliant behaviour.

### ***Tax amnesty***

The findings from this study reveal that despite multiple extensions of deadlines for the tax amnesty scheme initiated by the BURS in 2021, the strategy has largely been deemed ineffective by participants. The scheme, which offered taxpayers immunity from penalties and criminal sanctions in exchange for voluntary disclosure of foreign assets and taxable income, resulted in some taxpayers coming forward. However, the overall efficacy of this scheme remains questionable.

The participants suggest that while there was a notable increase in declarations of hidden assets and taxable income, the anticipated outcomes were not fully realised, and the true impact of the amnesty is difficult to measure without further detailed analysis from BURS.

This result resonates with the findings of Pratama (2023), who posits that the success of tax amnesty programs is heavily influenced by sociological, psychological, and demographic factors that must be understood and addressed prior to implementation. Despite its theoretical appeal, the practical application of tax amnesty in Botswana appears to have faltered, undermining its potential to enhance tax compliance and revenue collection. The study indicates that although tax amnesty is a theoretically sound strategy, its implementation may have inadvertently compromised the existing tax compliance culture and jeopardised the sustainability of tax revenue collection in Botswana.

These insights suggest that while tax amnesty can be a compelling policy tool in theory, its effectiveness is contingent upon a nuanced understanding of taxpayer behaviour and contextual factors. The findings imply that without a comprehensive approach that incorporates these elements, tax amnesty may not achieve the desired results and could undermine broader tax compliance efforts.

### ***Tax socialisation (education and awareness)***

These findings underscore the pivotal role of tax education and awareness in fostering tax compliance among taxpayers. The participants unanimously identified tax education as the most effective mechanism for enhancing adherence to tax laws. They reported that taxpayers demonstrated improved compliance when they were well-informed rather than acting out of ignorance. This sentiment reflects a broader trend where BURS employed minimal coercive measures and focused instead on educational initiatives to promote compliance.

The participants highlighted that ongoing educational efforts are crucial for both converting non-compliant individuals and reinforcing the commitment of those already compliant. They stressed that the majority of taxpayers are inherently tax illiterate, necessitating continuous educational interventions to elucidate the importance of fulfilling tax obligations and compliance procedures. This approach aligns with the perspective of Al-Maghrebi *et al.* (2022), who argue that tax education, awareness, and equitable policy execution are fundamental in shaping taxpayer behaviour.

The study further reveals that BURS has implemented various educational programs, including advertising campaigns, leaflets, seminars, and door-to-door outreach, to increase awareness of tax compliance. These initiatives are consistent with Slemrod *et al.* (2022) noting that a lack of understanding regarding tax

obligations can lead to noncompliance. The participants' feedback indicates that these educational efforts have been appreciated and have contributed to an observable improvement in tax compliance levels.

These findings are in accordance with the research of Quispe-Mamani *et al.* (2021), who affirm that effective communication and educational interaction between tax authorities and taxpayers establish a robust foundation for a culture of compliance. The results demonstrate that taxpayers who are well-informed about their tax duties are more likely to comply. This suggests that tax education is not merely a supplementary tool but also a central element in cultivating a responsible taxpaying culture.

To sum up, the study supports the theoretical assertion that comprehensive tax education and awareness campaigns significantly influence taxpayer compliance behaviour. By addressing the inherent tax illiteracy among taxpayers and providing clear, accessible information about tax obligations, BURS has effectively increased compliance rates and reinforced the social contract between the government and its citizens.

### ***Provision of public goods and services***

The findings of this study indicate that the government of Botswana is perceived by participants as effectively utilising taxpayers' contributions for public benefit, which significantly influences tax compliance behaviour. In the 2022/2023 fiscal period, the government's investments in infrastructure, such as the construction of four flyovers to alleviate traffic congestion and its commitment to maintaining free primary and secondary education, as well as sponsorships for tertiary and vocational training, were particularly noteworthy. These initiatives, which trace back to policies established by Botswana's first president, have been instrumental in fostering a sense of moral and psychological duty among taxpayers.

The participants reported that the government's successful use of taxpayer funds in enhancing public infrastructure and educational opportunities positively affects taxpayer attitudes, reinforcing the notion of tax compliance as a moral obligation. This aligns with the perspective of Quispe-Mamani *et al.* (2021), who argue that taxpayers are more inclined to comply with tax regulations when they perceive that their contributions effectively improve public welfare and infrastructure.

The positive response from taxpayers in Botswana reflects a broader principle observed in the extant literature. Hong (2023) suggested that transparency and the effective use of public funds are crucial for encouraging taxpayer compliance. This is consistent with the findings of Mukherjee (2022) as well as Duhoon & Sigh (2023), who emphasised that enhanced service delivery and improved

governmental trust are pivotal factors influencing tax compliance behaviour. The government's efforts to provide equitable access to education and infrastructure demonstrate a commitment to redistributive justice and inclusivity, which in turn cultivates a culture of tax compliance.

These findings underscore the importance of perceived government efficacy and transparency in shaping taxpayer attitudes. By ensuring that taxpayer money is invested in public goods and services that directly benefit the community, the Botswana government not only fosters a culture of compliance but also strengthens the social contract between the state and its citizens. This approach highlights the critical role of effective public service delivery in promoting responsible taxpaying behaviour and enhancing overall tax compliance.

## **Conclusion and recommendations**

This study has elucidated the multifaceted strategies employed by BURS in addressing tax noncompliance and their resultant impact on taxpayer behaviour. Analysis of the findings indicates that BURS' response, which includes a blend of tax education, punitive measures, and enhanced public services, has significantly influenced tax compliance. These strategies have led to a notable improvement in tax revenue collection and a positive shift in taxpayer attitudes toward fulfilling their obligations.

Drawing from the deterrence model, Fischer model, and Australian Taxation Office compliance model, this study highlights that effective tax compliance strategies must integrate economic, psychological, and administrative factors. The deterrence model emphasises the role of penalties in discouraging noncompliance, whereas the Fischer model underscores the importance of taxpayer perceptions and information asymmetry. The Australian Taxation Office compliance model supports the notion that a combination of enforcement and support mechanisms is crucial for fostering voluntary compliance. The findings align with these theories, demonstrating that BURS' strategies effectively combined these elements to mitigate tax noncompliance.

The study reveals that tax education and the provision of public services have emerged as critical factors influencing taxpayer compliance behaviour in Botswana. Consistent with Ndlovu & Schutte (2022), this research affirms that educating taxpayers about their obligations and ensuring the effective use of tax revenues in public goods and services are pivotal in shaping positive compliance behaviour. The implementation of these strategies has been instrumental in addressing tax fraud and evasion, thereby enhancing overall tax revenue generation.

Despite these advancements, the study identifies the need for further innovative approaches to sustain and enhance voluntary tax compliance. The findings suggest that the incorporation of advanced technological solutions such as AI could play a crucial role in this endeavour. Therefore, this study recommends that the government of Botswana adopt an alternative model to the existing tax, legal, and regulatory framework- one that is better suited to a hybrid environment characterized by an AI-driven tax system and a transition to cashless transactions. Integrating AI technologies into the tax administration system can streamline processes, improve accuracy in tax reporting, and enhance taxpayer engagement. Additionally, the promotion of e-payment platforms is likely to facilitate more efficient and transparent transactions, further encouraging compliance.

In conclusion, while BURS has made substantial progress in promoting tax compliance through a combination of education, enforcement, and improved services, adopting digital tools and technological innovations presents a promising avenue for further advancing tax compliance. The deployment of AI and cashless systems holds the potential for optimising tax administration and fostering a more robust culture of compliance in Botswana.

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## **Competing interests**

The authors declare that no competing interests exist.

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