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# TAX COMPLIANCE AS AN IMPERATIVE IN THE CONTEMPORARY STATE [a]

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**Abstract**

The paper examines the phenomenon of tax compliance as an imperative in the contemporary state. After the introductory remarks, the first part of the paper provides a general overview of the phenomenon of tax compliance, discusses the main approaches to this phenomenon and the important determinants of the (non)compliance with tax obligations. The second part elaborates on the novelties in the application of tax legislation, aimed at creating a positive atmosphere in tax relations and a successful tax collection. In particular, the provided analysis focuses on these novelties: self-assessment and taxpayers' cooperation, the concept of taxpayers as "users of tax services", and the tax risk management. Resting on this analysis, the third part of the paper includes an evaluation of the scopes and limitations of these new legal solutions in the application of the tax compliance in current circumstances, particularly in terms of ensuring tax compliance.

**Key words**: state, tax legislation, taxes, taxpayers, tax compliance.

# ПОВИНОВАЊЕ ОБВЕЗНИКА ПОРЕЗИМА КАО ИМПЕРАТИВНИ ЗАХТЕВ САВРЕМЕНЕ ДРЖАВЕ

**Апстракт**

У раду се разматра феномен повиновања обвезника порезима (пореске сагласности) као императивни захтев савремене државе. Након уводних напомена, у првом делу рада дат је општи осврт на феномен пореске сагласности, сагледани су главни приступи овом феномену, као и битне одреднице (не)прихватања пореских обавеза. Други део рада садржи излагање које се тиче новина у домену примене пореских закона, предузетих у циљу стварања позитивне атмосфере у пореским односима и успешне реализације пореских потраживања

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државе. Посебна пажња је посвећена следећим битним новинама: самоопорезивању и кооперативности пореских обвезника, концепту пореских обвезника као „корисника пореских услуга" и управљању пореским ризицима. На основу извршене анализе ових новина, у трећем делу рада износи се оцена њихових домета и ограничења на остваривање повиновања обвезника порезима у актуелним условима.

**Кључне речи**: држава, порески закони, порези, порески обвезници, повиновање обвезника порезима.

## *INTRODUCTORY REMARKS*

Tax compliance is extremely important for the state because it is a fundamental prerequisite of its successful operation. By taxation, the state secures most of the funds for financing public expenditures, whose share in the gross national product of European (and numerous non-European) countries ranges from one third to one half. Therefore, the modern state is often designated as a "tax state".

The omnipresence of taxes was quite realistically described by Benjamin Franklin: "In this world, nothing is certain except death and taxes" (Popović, 1999, p. 18). Indeed, people become potential taxpayers by their birth. During their lifetime, they become taxpayers as persons who own property, acquire and spend their incomes. Taxes are like shadows, faithfully accompanying all human activities that embody certain taxable economic power.

There is no doubt that taxpayers may be reluctant to abide by the tax legislation and accept the obligation to pay taxes. Edmund Burke noted that "it is impossible to impose taxes and expect people to be pleased about it, just as it is impossible to love and to be wise" (Popović, 1997, p. 451). Jean-Baptiste Colbert, the Minister of Finances during the rule of Louis XIV, pointed out that "the art of taxation consists in so plucking the goose as to obtain the largest amount of feathers with the least possible amount of hissing" (Rosen & Gayer, 2009, p. 329). These statements, which are partly humorous and partly true, may serve as a suitable starting point for analysing and evaluating the activities used by contemporary states to promote tax provisions and tax compliance by a vast population of taxpayers. Richard Bird underscored that "no tax can be better than the way it is administered" (Popović, 2013, p. 293); this observation may serve as a "guiding idea" in the process of evaluating novelties in the conceptualisation and implementation of present-day taxation structures. In that course, we shall not disregard the need to preserve the former developments and attainments of human civilisation, which imply that a contemporary "tax state" has to be a state fully governed by the rule of law in all respects. The rule of law and the "tax state" are correlated and interdependent (Popović, 2013, p. 30). In that

context, it is inevitable to invoke a far-sighted statement by an eminent American judge Oliver Wendell Holmes: "I like to pay taxes. With them, I buy civilisation" (Anđelković, 1999, p. 138).

At the turn of the second decade of the 21st century, the exercise of tax compliance is an imperative in the modern state. Although the obligation to pay taxes is regulated by imperative norms *(ius imperium)*, taxpayers do not always consistently observe their tax payment obligation, thus jeopardizing the public interest in the area of financing public expenditures. The aim of the paper is to show whether states, in current conditions, provide adequate prerequisites for a more comprehensive exercise of tax compliance. After the introductory remarks, the paper provides a general overview of the phenomenon of tax compliance, and briefly examines the main approaches to this phenomenon and the important determinants of (non)compliance with tax obligations. These circumstances fundamentally determine taxpayers' behaviour in response to the question: "To pay or not to pay taxes?" Furthermore, the paper discusses the key changes in the relations between tax authorities and taxpayers, emerging as a response to the novelties in the application of tax laws and the need to create the most adequate atmosphere in tax relations. Special attention has also been given to the explanation of the most significant activities taken by contemporary states for the purpose of promoting and exercising tax compliance. Finally, on the basis of this analysis, the evaluation of possible scopes and limitations of these activities is presented.

## *GENERAL OVERVIEW OF THE PHENOMENON OF TAX COMPLIANCE*

The contemporary state authority to establish, assess and collect taxes stems from its constitution, and it is a distinctive attribute of its sovereignty. The exercise of this authority has always been accompanied by tax resistance on a smaller or larger scale, as a specific form of defiance towards tax authorities; however, in taxpayers' opinion, tax resistance is often a justified reaction towards unjustified tax requests.

The taxpayers' attitudes towards tax compliance are not uniform and set in concrete. The ultimate points on the spectrum of taxpayers' behaviour are the observance of tax obligations *(tax compliance)* and non-observance of tax obligations in the form of *tax avoidance* (a legal but impermissible evasion of taxes) or *tax evasion* (an illegal evasion of taxes). Moreover, there is a group of taxpayers designated as "free riders", who refuse to share the burden of funding the public sector; these "tax evaders" are indifferent to social needs and their attitude to the society and conscientious taxpayers is inadequate and unfair.

*Tax compliance* is defined as an extent to which taxpayers observe tax laws. The degree of non-compliance can be explained by the concept of "*tax gap*", which is the difference between the actually collected tax revenues and the potential tax revenues which would have been collected if the tax obligation had been fulfilled by 100% of taxpayers (Bruce, 2001, p. 382; James, Nobes, 2000, p. 137–138). A tax gap emerges as a result of different factors, including illegal tax evasion, errors made by tax authorities and taxpayers' unintentional oversights caused by unclear and imprecise tax provisions. Although a tax gap is only an indicator, often based on unreliable evaluation methods and techniques, it is widely used as an indicator of tax authorities' effectiveness. Tax authorities are deemed to be fully effective if there is no tax gap, i.e. if potential tax revenues are equal to the actually collected ones. In effect, the effective operation of tax authorities provides for a high level of voluntary tax payment. However, effectiveness should not be confused with efficiency. Tax authorities may be efficient in the terms of low tax-collection costs but, concurrently, they may be ineffective because they are unable to ensure tax compliance (Silvani, 1992, p. 274). It is necessary to insist on both efficiency and effectiveness, whose evaluation should be treated as part of broader strategic and operational planning processes, which are important for the responsibility and transparency of the activities of tax authorities (Crandall, 2010, p. 1).

Compliance with tax law can be observed through the taxpayers' fulfilment of basic obligations: to timely file tax forms (*filing compliance*); to report true information on the basis of which their tax obligation is determined (*reporting compliance*); to pay taxes by due date (*payment compliance*). In most cases, taxpayers perform these obligations on a voluntary basis (*voluntary compliance*). If such performance does not occur, tax compliance is achieved by enforcing the prescribed legal measures (*enforcement compliance*).

The intensity of tax (non)compliance depends on many factors: the degree of tax burden, the purpose of expenditures funded by collected revenues, the form of taxation, the public perception on whether the tax system is fair or not (Popović, 1997, p. 450). Tax compliance complexity is confirmed by all these factors, as well as by taxation effects which are reflected in the inflow of financial resources in the budget (financial effects), the changing modalities of taxpayers' economic behaviour (economic effects), and the changing relative positions of different social groups (socio-political effects). Moreover, taxation triggers certain psychological reactions of taxpayers. The personal experience, understanding and valuation of tax obligation, looking up to others in tax-related situations, and personal motives (e.g. the tendency to take risks despite tax controls and sanctions) are elements of tax morale. The citizens' trust in the government, the judicial system and the governance quality has a positive impact on

tax morale (Torgler, 2011a, p. 33). Taxpayers' belief that other people abide by tax regulations strengthens the solidarity with government policies and the public sector activities which are supposed to reflect taxpayers' preferences. The potential positive intrinsic motivation to pay taxes is most likely to be suppressed if taxpayers have doubts and reservations about the quality of public institutions and believe that the unfair tax behaviour pays off (Torgler, 2011b, p. 16). Therefore, a view supported in theory is that tax morale should be considered as an important determinant of tax (non)compliance. It further indicates that, besides taxpayers' extrinsic reactions, it is necessary to recognise their intrinsic motivation (Torgler, 2003a, p. 297).

In the last 30 years, the finance-related literature has increasingly focused on the attempts to shape taxpayers' behaviour. To that effect, taxation practice bears evidence of different approaches to taxpayers. There is no doubt that the taxpayers' decisions regarding tax compliance or non-compliance rest on a number of specific circumstances. In that context, there is an important relationship between the expected benefit stemming from non-compliance and the costs imposed on a taxpayer if his/her activity is detected and sanctioned. Hence, states should establish a well-organized tax control system, prescribe adequate sanctions and ensure their consistent application. If not, the instituted tax control and envisaged sanctions will not serve as a deterrent to dishonest taxpayers (*the deterrence approach*), which will ultimately undermine the significance of legal rule on taxpayers' conscientious conduct. The internalisation of this norm may, to some extent, serve as a deterrent to non-conscientious tax payers: to deter them from *not* paying taxes, to strengthen their belief that everyone has to pay the prescribed taxes, and to reduce their interest in tax evasion (Edlund & Aberg, 2002, p. 224).

The presence of a significant number of sanctions for different forms of tax indiscipline is a reflection of adversity in the relations between tax authorities and taxpayers. For this reason, many countries in the world promote and apply *the respectful approach* towards taxpayers. First of all, it implies that the tax control proceedings have to be clear and transparent. If they are arbitrary, taxpayers may feel helpless and uncertain whether the factual ground for establishing their tax liability has been properly established. The arbitrary conduct of tax authorities diminishes the taxpayers' belief that they are obliged to pay taxes. The respectful approach also has a direct personal component which implies that tax administration servants are obliged to respect a taxpayer's personal dignity and integrity. Theory has yielded the concept of "a psychological tax contract", which is based on partnership, mutual respect and honesty; this concept suggests that taxpayers shall not be treated as "inferior" subjects but rather as a party who deserves a fair and respectful treatment by tax authorities; the fair treatment and mutual trust enhance honest tax payment (Frey, 2003,

p. 392). Therefore, the atmosphere of courtesy and mutual trust between the parties in tax relations may be an alternative approach, motivating taxpayers to comply with their tax obligations. This approach has generated the need to amend the existing tax legislation. The introduced novelties will be subject to further discussion hereinafter.

## *NOVELTIES IN THE APPLICATION OF TAX LEGISLATION*

Although the relations between tax authorities *(fiscus)* and taxpayers are regulated by tax legislation, in reality the practical application of these rules is neither simple nor problem-free. Consequently, tax authorities introduce novelties in the application of tax laws, as a specific response to the key question: what changes should be introduced in tax procedure in order to ensure a more consistent and comprehensive tax observance. The significant novelties are embodied in introducing self-assessment and promoting taxpayers' cooperation, implementing the concept of taxpayers as "users of tax services", and developing the tax risk management system.

### *Self-Assessment and Taxpayers' Cooperation*

A higher level of understanding and cooperation between tax authorities and taxpayers in the application of tax legislation can contribute to a better tax system operation. Tax-related literature includes a standpoint that the parties in tax relations should act according to the principle of reciprocity. Positive reciprocity implies the positive attitude of tax authorities towards taxpayers and provides better conditions for voluntary tax compliance. In contrast, legal tax avoidance and illegal tax evasion (tax fraud) may emerge as a reaction, in the form of negative reciprocity (Torgler, 2003b, p. 95). The tax authorities' positive attitude towards taxpayers is the basis of self-assessment (as a special taxation technique) and taxpayers' cooperation in tax proceedings; contemporary tax authorities are particularly encouraged to promote the latter.

Self-assessment is an expression of specific trust placed by tax authorities in certain categories of taxpayers. The issue of trust may be observed from two perspectives: tax authorities believe in taxpayers' willingness to fulfil their obligations conscientiously and without abuse; tax authorities have trust in taxpayers' operational capacities in view of interpreting and applying the tax regulations related to self-assessment. The necessary prerequisites of a successful application of self-assessment are: simple tax legislation and tax forms; tax authorities acting in the capacity of taxpayer (tax debtor) services; tax administration control, making taxpayers aware of the risk that they will be exposed and sanctioned if they do not abide by self-assessment obligation (Popović, 2013, p. 155).

Self-assessment goes "hand in hand" with voluntary tax compliance, implies a high level of taxpayers' cooperation and may be applied only to

certain forms of taxation (e.g. value added tax, corporate tax, withholding tax). The state where tax authorities have a dominant role in assessing and collecting taxes turns into a state where this process is carried out in cooperation with taxpayers. Taxpayers (third parties withholding tax) are responsible for assessing tax obligations, filing tax reports in a reliable and timely manner, and paying taxes, whereas tax authorities maintain their registration and tax control functions. If taxpayers find the assessment of the tax base and tax obligation too complex, and if self-assessment incentives may not be instituted, tax authorities should have a prevailing role in assessing taxpayers' tax obligation.

The promotion of taxpayers' cooperation in tax proceedings has given rise to the development of the *cooperative tax compliance* model, which is based on mutual communication between tax authorities and taxpayers aimed at reaching a common consent within the provided legal framework. The cooperative tax compliance lowers the odds of the participants' conflicting viewpoints on the issues of legal grounds and the tax amount to be paid, which were dominant in traditional tax relations. There are a number of prerequisites for a successful implementation of the cooperative tax compliance model. In addition to providing high quality tax legislation, a network of international agreements, consultations with the key players participating in the process of tax system implementation and the application of information technology, other significant developments are the concept of taxpayers as "users of tax services" and tax risk management (Vázguez-Caro, Bird, 2011, p. 18-23). The cooperative tax compliance model will yield good results primarily in the countries featuring a high degree of tax compliance culture, a well-developed tax structure, powerful tax administration and stable tax legislation.

*Taxpayers as "Users of Tax Services"*

An important feature in tax authorities operations is providing assistance to taxpayers (within the prescribed rules) to perform their tax obligations. The concept of a taxpayer as a "user of tax services" (a "client" of tax authorities) was first promoted by the countries of the Anglo-Saxon legal system and some international organisations (such as the OECD), whereupon it was accepted by most countries of the European-Continental legal system. The service-orientated approach is clearly reflected in the internal organisational structure of tax authorities, which embodies a range of taxpayer services and special organisational units in charge of large taxpayers and international taxpayers in cross-border business operations. This approach has been envisaged as the backbone of tax compliance, supporting taxpayers' observance of tax legislation. Thus, in order to facilitate tax payment, tax authorities provide a range of tax services to their users/clients (such as: clear tax instructions, comprehensible tax forms, necessary advice and information). Yet, the activities aimed at

improving tax compliance differ from those aimed at preventing non-compliance. Considering that taxpayers are not a homogenous entity, an adequate approach should include providing assistance and education to conscientious taxpayers, as well as detecting and sanctioning tax non-compliance (Bird, 2004, p. 136-137).

Nowadays, tax authorities provide a range of tax services to their users/clients. In addition to traditional services (direct contact, seminars, individual/group meetings, written correspondence, call centres), tax authorities also provide electronic tax services (*e*-communication between tax authorities and taxpayers, *e*-forums, websites, tax software packages including current tax legislation, etc.). Generally, there is a notable development of tax services, whose structure is adaptable to simple administrative needs of most taxpayers, while concurrently providing for the efficiency and effectiveness of tax authorities' operations. The development implies the provision of different services depending on the taxpayers' characteristics, needs and requests, monitoring the provision of services according to specific standards (accessibility, clarity, timeliness), and analysing the taxpayers' satisfaction with the type, scope and quality of the provided services.

*Tax Risk Management*

In tax administration contexts, tax authorities use a new concept of tax risk management in order to facilitate a better allocation of their resources and to enhance tax compliance. Distinctive taxpayer properties, incentives and payment (or avoidance) options characterize different taxpayer categories and shape the taxpayer profile, which is subject to risk management.

Tax risk management is aimed at managing future tax compliance events while taking into account the results of the former events in tax compliance. It includes managing both strategic and operational tax risks. Management of strategic tax risks entails a critical analysis of the current tax legislation, assessment of the tax authorities' capacity to administer the tax system, and identifying "risk points" in the entire tax population. Operational tax risk management refers to identifying risks inside the institutional framework arising from daily operations of tax authorities as related to specific taxpayer categories and/or individual taxpayers; it also includes identifying the circumstances hindering or facilitating tax compliance. To ensure an adequate outcome of tax risk management, tax authorities have to undertake the following activities: to change the risk-generating circumstances; to apply the measures reducing risks or their consequences; to transfer possible risks for a future period; and to retain certain inevitable risks if they cannot be avoided or if the costs of eliminating these risks exceed the potential amount of tax revenues.

The application of information technology facilitates tax data processing and enables tax authorities to assess risks in the process of tax registration, filing tax forms and documentation, as well as tax payment. Using the comprehensive and updated data, tax authorities can monitor the tax compliance level and identify the areas of low tax compliance. Times of crisis give rise to specific risks in terms of tax obligation performance. Given that the level of voluntary tax compliance is significantly lower in such circumstances, international experience has shown that this negative trend may be relaxed by introducing a set of measures which may be regarded as four pillars: expanding assistance to taxpayers, refocusing on the emerging areas of tax non-compliance that pose the greatest risk to revenue collection, enacting legislative reforms that facilitate tax administration and improving communication with the tax population (Brondolo, 2009, p. 8).

## *THE SCOPE AND LIMITATIONS OF NOVELTIES AIMED AT EXERCISING TAX COMPLIANCE*

The developments in the application of tax legislation, aimed at exercising tax compliance, have a certain scope and limitations.

The tendency of contemporary states to institute change by turning the conflicting relations between tax authorities and taxpayers into a special cooperation-based relationship, which is particularly prominent in self-assessment, may be evaluated as a positive development. By favouring self-assessment, the state skilfully passes the responsibility for assessing certain types of taxes and related costs to taxpayers (debtors) but, concurrently, preserves its tax control function. A greater taxpayers' inclusion in tax assessment and collection proceedings generates substantial changes in the nature of the tax state; thus, a tax state of conflict turns into a tax state of cooperation. However, an evident taxpayers' cooperation in tax proceedings does not significantly change the fundamental fact that taxes are always compulsory dues payable to the state. A failure to pay taxes is punishable under the law (Lončarić-Horvat, 2006, p. 4). The state is obliged to support the taxpayers' cooperative behaviour and to sanction their non-cooperation, but the state is also required to be cooperative.

As previously noted, another significant factor contributing to the taxpayer's cooperation is embodied in the concept of taxpayers as "users of tax services". The concept has been quickly and widely accepted by both parties in tax relations. Unlike a large number of taxpayers and scientific public, attentive researchers of taxation issues have underscored the substantial inadequacy of terms used in designating this concept. Namely, the concept of taxpayers as "users of tax services" or "clients" of tax authorities has been devised with an aim to give greater consideration to the taxpayers' interests, improve the mutual relations between tax authorities and taxpayers, and eventually promote tax compliance. As

such, it is highly commendable. The application of this concept necessarily implies certain psychological changes in the mindset of all participants in tax relations but the legal nature of these relations remains unchanged. This assertion may be substantiated by addressing the following questions: Do the terms "user of tax service" or "client of tax authorities" correspond to the term "taxpayer", which is primarily based on the *obligation* (rather than the *need*) to pay taxes? Secondly, how sincere is this new attitude of tax authorities towards taxpayers, considering that taxpayers are given no option "to perform the tax-payment transaction" elsewhere, outside tax authorities; except for the obligation to file tax reports and pay taxes, they are not given any rights or remuneration in return (Prebble, 2001, p. 83-84).

Tax-law relations are regulated by imperative tax norms. The public-law nature of tax relations seems to be "hazed" by a range of tax services, whose primary aim is to establish a more polite and respectable form of communication in tax proceedings, to provide relevant education and assistance to taxpayers, to facilitate their understanding and ensure their tax payment. Taxpayers' relations with tax authorities are not established on a voluntarily basis; taxpayers are obliged to enter into these relations by the force of law. The mere fact that tax authorities provided certain services does not make the taxpayer status equal to the status of the users of services and clients in the market sector. The principles of business conduct, such as: "to satisfy the needs of an individual client (taxpayer) or to give a refund" and "the client (taxpayer) is always right", are not applicable in tax relations. Therefore, a literal interpretation that a taxpayer is "a user of tax services" or "a client" of tax authorities is incorrect and plainly wrong. This concept has a negative impact on the idea of a taxpayer as an active citizen. Citizens (taxpayers) should monitor the work of tax authorities and point out to possible irregularities. Given that the operation of tax authorities is funded from tax revenues, taxpayers' position is quite different from the position of an ordinary user of services. Notwithstanding all the above, the author considers that the concept of taxpayers as "users of tax services" ("clients" of tax authorities) should not be subjected to excessive criticism. Throughout history, taxation has been accompanied by more or less successful attempts by the states to reduce the taxpayers' resistance to taxation; the contemporary tax-law relations should be observed in that context as well. It is a public-law relationship including some aspects of debureaucratization and some elements of service provision; although they originally come from the market sector, they are applicable and may yield positive effects in the public sector.

The concept of tax risk management in tax administration has shown good initial results. It was first used by the tax authorities in developed countries with an aim to ensure an adequate allocation of resources and enhance tax compliance. Tax risk management has been increasingly introduced into the activities of the tax authorities of underdeveloped

states. Further investments and constant reinforcement of information technologies and human resources are needed to prove all the advantages of tax risk management. Its benefits will inevitably be reflected in more comprehensive tax compliance.

## *CONCLUSION*

For centuries, taxation was largely a one-dimensional activity of the state. Its primary fiscal goal was to provide funds for the needs of the *fiscus*. Since the end of the 19th century, taxes have been gradually assuming the role of an instrument used for achieving specific taxation goals (economic, social, political, medical, cultural, demographic, etc). However, the prevalence of its primary fiscal goal has not been disrupted. This is confirmed by the current financial-economic crisis. By forcing many states to apply fiscal consolidation measures, the crisis has reinforced the central position of a timely and consistent tax collection and rationalization of public expenditures in the field of public finances.

All current taxation problems stem from the fact that taxes are important part of everyday life, particularly for ensuring regular funding of public expenditure. Relaxing tax dissatisfaction and exercise of voluntary tax compliance is an ongoing task of tax authorities, aimed at preserving the tax system integrity. Tax compliance is increasingly articulated as an imperative in contemporary states, which have started introducing novelties in the application of tax laws. Self-assessment and taxpayers' cooperation, provision of tax services to taxpayers and development of tax risk management are some novelties which have brought mutual benefits to tax authorities and taxpayers alike. They contribute to the exercise and adequate protection of their interests in tax proceedings.

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# ПОВИНОВАЊЕ ОБВЕЗНИКА ПОРЕЗИМА КАО ИМПЕРАТИВНИ ЗАХТЕВ САВРЕМЕНЕ ДРЖАВЕ

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**Резиме**

Правилна примена система опорезивања у сваком друштву суштински је одређена природом односа који се успоставља између државе и појединаца који на њеној територији живе и привређују. Две крајности указују на квалитет овог односа – спремност пореских обвезника да се повинују порезима (пореска сагласност), односно учествују у подмиривању трошкова јавне потрошње и одбијање пореских обвезника да плаћају порезе (пореска несагласност).

У нестабилним друштвеним условима, који попримају карактер свеопште кризе, одлука о непоштовању пореских закона се врло лако доноси. Супротни процес, повратак у легалне токове и повратак поштовању пореских закона, по-

дразумева предузимање низа активности пореске власти и одређени временски период да би оне остариле адекватан утицај на пореске обвезнике и њихово пореско понашање.

Повиновање обвезника порезима је императивни захтев савремене државе. Кључна претпоставка његовог остваривања је постојање коректних односа пореских органа и пореских обвезника, који се могу очувати само уколико се порески закони примењују без изазивања већих тензија у друштву. Уз то, две околности су врло битне за јачање пореске дисциплине у савременим условима: порески систем мора да буде конципиран уз уважавање начела правичности, што једноставнији и разумљивији обвезницима и треба да поседује довољно стимулативна обележја; неопходно је стварање погодне друштвене климе у погледу извршавања пореских обавеза. У овом контексу, очекивање је да новине у домену примене пореских закона (увођење самоопорезивања и промовисање кооперативности пореских обвезника, примена концепта пореских обвезника као „корисника пореских услуга" и развој управљања пореским ризицима) правилно обликују спремност обвезника да плаћају порезе. Искуство је такво очекивање и потврдило као реално будући да уведене новине остварују позитиван утицај на општи ниво пореског морала у друштву, превентивно делују на понашање пореских обвезника и, у крајњој линији, повећавају добровољну пореску сагласност.