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Small business owners' attitudes on VAT compliance in the UK

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Abstract

The aim of this study is to gain an understanding of the factors involved in value added tax (VAT) compliance. It draws on previously acquired social psychological knowledge in respect of income tax compliance. Three groups of business people were interviewed (10 restaurant proprietors, nine flooring/furnishing proprietors and eight builders who are registered for VAT purposes). The findings show that there are a number of similarities with income tax compliance, with factors such as equity and sanctions emerging. Of some importance would also seem to be the psychological phenomenon of mental accounting. Participants vary in the way they perceive the VAT monies collected. Some view it as belonging to the business (or themselves), whilst others perceive it as money belonging to H M Customs and Excise. It is possible that the different ways of mentally accounting for VAT money influence compliance.



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