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AN INVESTIGATION INTO THE LEVEL OF COMPLIANCE WITH PRESumptive TAX: A CASE STUDY OF BULAWAYO COMMUNITY.

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ABSTRACT

The purpose of the research was to establish factors causing non tax compliance by commuter omnibus operators within Bulawayo community. It went on to look at the causes of noncompliance and measures that can be implemented to ensure compliance by commuter omnibus operators. The study looked at both the theoretical and empirical literature from various authors and studies undertaken by other researchers. The findings of the research were presented and analysed by use of tables, charts and narrative statements. Results from the study will inform policymakers about the degree of compliance and reasons for non-compliance. Thereby policymakers will be better placed to enact rules and regulations that will increase compliance and the country’s revenue base. The research found out that commuter omnibus operators are not complying with s tax regulations to a greater extent. The major findings from the analysis led to the conclusions that the major reasons for non-compliance were high tax rates, lack of knowledge with regards to presumptive tax and complex tax system. Some of the recommendations made were reduction of tax rates, increase taxpayer education and simplification of the tax system.