

Can Voluntary Tax Compliance Status Lead to Participation, Transparency and Co-operation?

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The aim of the paper is to analyse the advantages and disadvantages of co-operative (voluntary) tax compliance status for medium-sized and large taxpayers in the Republic of Slovenia. The instrument was introduced in 2015, aiming to promote partnership co-operation between tax authorities and taxpayers. However, only 11 taxpayers have entered the status so far. The paper explores the perception of pros and cons of the status through in-depth

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interviews with tax consultants experiencing the scheme. Overall, the systematic analysis of the observed results has revealed advantages and a certain degree of satisfaction with the general idea of the status; however, there are certain disadvantages and consequently improvements to be made in tax legislation, specifically defining the content of internal controls. Moreover, the tax authority should improve the co-operative model for taxpayers within the status by solving day-to-day legal issues, not just those of technical nature.

Keywords: *co-operative tax compliance, co-operation, good governance, Slovenia, taxpayers, tax consultants, voluntary tax compliance status*

1. Introduction

Tax compliance is the basic prerequisite for the successful operation of any state. Taxation enables countries to finance public expenditure. Since the share of taxes is between one-third and one-half of the GDP, modern states are also called “tax states” (Dimitrijević, 2016). But the problem of tax compliance is as old as taxes themselves (Andreoni, Erard & Feinstein, 1998). It presents the willingness of individuals to act in accordance with both the “spirit” and “letter” of tax law and administration, without the application of enforcement activity (James & Alley, 2002). Due to this crucial role of tax compliance in public finance, the multi-dimensional activity of tax risk management has become very important, both professionally and academically. The research on taxpayers’ motivation to comply or not to comply spreads across accounting, economics, political science, public administration and psychology (Saad, 2012), which proves the diversity of the topic.

Research findings of the previously listed scientific fields have encouraged policy makers to start developing alternative taxation approaches contrary to the traditional authority – taxpayer relationship. The development of good public governance or good administration concept has advanced the taxpayer and tax authority relationship from the one purely based on legality, to one that is based on lawful and legitimate authority, but which is also co-operative, open, more partnership-like, preventive, responsible and decentralised (Jovanović, 2017). With the OECD’s Study into the

Role of Tax Intermediaries (2008), the term “enhanced relationship” has come into use for a more trust-based relationship with tax authorities, and as the opposite to the obligation-based basic relationship. Since then, several tax authorities have implemented this new enhanced approach. A more mature and widespread version of this approach has emerged as the strategy of compliance risk management. The idea of influencing and improving the efficiency of taxpayers’ compliance behaviour has resulted in the idea of co-operative compliance, presenting the relationship between taxpayers and the tax authority based on monitoring, forecasting, and prevention of potential problems (OECD, 2012).

The first activities to develop an enhanced relationship between the tax authority and taxpayers in the Republic of Slovenia began in 2010. The strategic objective of the project, called horizontal monitoring, was to increase voluntary tax compliance. This objective should be reached through the following: a) simplification of procedures for taxpayers willing to voluntarily fulfil tax liabilities, b) assistance to taxpayers whose knowledge is too poor c) prevention of tax avoidance or tax evasion by quick and effective recognition of any such cases, d) use of any possible legal measures to prevent intentional tax avoidance (Šinkovec, 2012). The Slovenian tax authority (*Davčna uprava Republike Slovenije*, since 2014 called *Finančna uprava Republike Slovenije – FURS*) invited 721 medium-sized and large companies to participate in the pilot project. An evaluation (survey) was conducted after two years to assess the implementation potential of the model. Since there was not any legislation in the field, the whole project was based on the voluntary participation of the taxpayers (Verbič, Čok & Šinkovec, 2014). The instrument of voluntary tax compliance for medium-sized and large taxpayers was enacted in Slovenia in October 2015 (Art. 99 of Financial Administration Act).

The main aim of the paper is to examine the perception of the co-operative compliance model in Slovenia on the sample of tax consultants from the perspective of advantages and disadvantages. The research is oriented to multinational companies (medium-sized and large taxpayers), due to the fact that these constitute the majority of the tax consultants’ clients. Consequently, the main research question is: What do you find to be the main advantages and disadvantages of acquiring voluntary compliance status in practice? The methodology of the in-depth interviews has been conducted to explore the perception of 10 tax consultants, who have experienced the specifics of the status. Based on the results, the paper presents some challenges for potential improvement and development of the instrument in the future.

The paper is divided into six sections. After the introduction, the literature review section presents the newest findings as far as the co-operative compliance concept is concerned, while the methodology is presented in the third section. The fourth section discusses the specifics of the Slovenian model. The results and discussion of our research are presented in the fifth sixth section, followed by and the conclusion in the final section.

2. Literature Review

Taxation is fundamental for sustainable development by raising tax revenues and managing public expenditure, but it also functions as a catalyst for more responsive and accountable governments (Dickinson, 2011). Tax revenues can be raised by good tax compliance, which is forced or voluntary based. The emerging trend of voluntary (co-operative) based tax compliance has developed from an enhanced relationship to a co-operative compliance concept (OECD, 2012, OECD, 2013), and presents the idea of good governance within tax revenue authorities. The OECD 2013 report is based on a survey of 21 members and consultants of Forum of Tax Administration, and reveals that collaborative and trust-based relationships have been widely established between large corporate taxpayers and tax authorities since 2008. Co-operative compliance has not just spread among several countries, but has also been substantively developed. The development is reflected in the conclusion that the tax authority can rely on the returns submitted to it, and should trust that uncertain and other problematic tax positions can be resolved if certain conditions are fulfilled. Those conditions are fulfilled if the tax control framework of an enterprise is effective, if it provides complete disclosures (including relevant information and tax risk) and if it is transparent to the revenue body (OECD, 2016).

The literature review reveals that the enforced compliance depends on the power of authorities, while voluntary compliance originates from taxpayers' trust in the authorities (Kirchler, Kogler & Muehlbacher, 2014; Alm, Kirchler & Muehlbacher, 2012). Several studies have thoroughly analysed power and trust as factors of tax compliance and confirmed positive impacts of both factors on tax compliance (Wahl, Kastlunger & Kirchler, 2010; Muehlbacher & Kirchle, 2010; Gangl, Hofmann & Kirchler, 2015). Additionally, Kirchler and colleagues (2008) revealed the so-called "slippery slope" framework, which builds on the assumption that the relation-

ship between authorities and taxpayers may have two extreme points; from extremely antagonistic (taxpayers are forced to comply) to extremely synergistic (taxpayers comply voluntarily) (Kirchler, Kogler & Muehlbacher, 2014; Kastlunger et al., 2013). The idea of a co-operative model offers the administration (governance) greater benefits with limited cost, which refers to the principle of efficient tax collecting (Slemrod, 1990). Modern tax compliance strategies focus more intensively on the social/moral components of taxation, whereas nowadays, scientific findings often express doubts about the traditional view that tax avoidance and evasion can only be prevented through strict controls or investigations and severe penalties (Downs & Stetson, 2014).

As far as the co-operative compliance framework is concerned, the OECD (2008) introduced three basic models: a) unilateral statement of tax authority determining the process of improving relations in case the taxpayer or tax representative decide to co-operate or not to co-operate; b) model proposing the signing of a document by tax authority, taxpayer and tax representative, expressing the intention to collaborate and c) agreement between tax authority and specific taxpayers created to meet specific needs (OECD, 2008). In practice, there are some countries and tax authorities that have implemented some kind of a co-operative model, but those experiences are poorly presented in scientific papers. According to the OECD 2021 report, 33 countries have implemented some kind of a co-operative compliance programme in recent decades. There are significant differences between them as far as important features are concerned. In half of these countries, the tax control framework is placed as a condition for participating in the programme, in 30% of countries, taxpayers are not obliged to disclose relevant tax issues on a real-time basis, and in around 30% of countries, the tax authorities do not resolve tax issues on a real-time basis before the tax return is filed. In addition, important features to compare are pending tax issues, which do not need to be resolved before entering the programme (Martini, Russo & Pankov, 2021).

There are many features and mechanisms that may differ between countries as far as co-operative compliance is concerned, such as the following: the existence of a formal instrument between taxpayers and tax administration; the need to liquidate past tax debts as a requirement to join a co-operative compliance programme; an obligation to implement a tax control framework (TCF); standards or requirements of the TCF; the regulatory framework for Co-operative Tax Compliance, in terms of whether it is laid down in a regulation and whether such a regulation is a hard or soft law; access to tax authorities; whether real-time solutions are availa-

ble in respect of tax disputes; the possibility to litigate tax issues while being a part of co-operative programmes (Martini, Russo & Pankov, 2021). Some countries (like the Netherlands) were successful, while others, like Sweden, have not proved to be successful due to certain legal issues that may explain the reasons for the implementation failure. For Sweden, Larsen and Oats (2019) claim that the perception of the tax authority's success and the instrument's failure has to be analysed in the light of tax moral. The study confirms that if tax compliance is to be increased, all stakeholders should share the same type of moral reasoning about the role of taxation in society. The programme cannot succeed if any side (tax authority or taxpayers) represents the position of the strict reading of the law, considering no moral postulates in any specific situation referring to tax compliance. On the other hand, Netherlands Horizontal Monitoring, as one of the first implemented instruments, has shown remarkable results. It differs from the OECD horizontal monitoring mainly in addressing the obligations for both sides, not only the tax authority, and creates obligations of a more reciprocal nature between tax authorities and taxpayers. The continental improvement of the model is required due to changing views on tax enforcement, tax compliance and tax planning (Huiskers-Stoop & Gribnau, 2019). Additionally, it has turned out that the quality of internal tax controls is positively correlated to certainty and the importance of tax compliance attributed by taxpayers. Furthermore, study results confirm a positive effect on the perceived certainty about the tax position (Goslinga, Siglé & Velhuizen, 2019, Goslinga et al., 2021).

On the other hand, the co-operative compliance model is not always (in all countries) enacted by law and signed as agreement by both sides. In Germany, there are no rules or taxation standards that allow the tax authority to grant specific benefits to certain taxpayers for being more co-operative than others, or more co-operative than average taxpayers. Since 2012, Germany's tax authority may select taxpayers for timely audits according to introduced rules, commencing shortly after the filing of annual tax returns and covering one period or more. Although "loyal taxpayers" have been problematized in the broader social context due to the constitutional principle of equality, the German tax administration may select taxpayers for timely audits at their own discretion (Evens et al., 2018).

Tax compliance challenge, conceptualised through tax risk management, has become one of the most important and attractive topics in tax law. Despite numerous studies covering the topic, there is a lack of in-depth results, specifically focusing on the effectiveness and success of different

co-operative compliance models. In this context, our paper is the pioneer attempt of evaluation of the Slovenian co-operative (voluntary) compliance model, whose main goal was to evaluate co-operation, reciprocity and trust component of the tax authority - taxpayer relationship. The positive and reciprocal attitude of tax authorities towards taxpayers provides better conditions for voluntary tax compliance, while tax avoidance and tax evasion may appear as the results of negative reciprocity (Torgler, 2003).

3. Methods

The exploratory nature of the research topic has posed a challenge to the methodological concept of the paper. Due to the specific research topic and the limited number of units observed, the quantitative empirical methods could not meet the research demands and provide satisfactory results. Consequently, the methodology has been adapted to the specifics of the researched problem and its implications (Golafshani, 2003), focusing on the application of the qualitative research methodology. The paper is based on the content analysis research design, reviewing the primary and secondary literature sources in the first step. In-depth structured interviews were conducted with tax consultants/experts in order to examine the topic of co-operative (voluntary) tax compliance.

The second stage of the research was performed based on interviews, conditioning the participation of consultants with previous experience with the voluntary tax instrument. Since the instrument has attracted a small number of taxpayers, only a limited number of tax consultants obtained experience. We gained the responses from 10 tax consultants, of whom eight are engaged by the Big4, and have had concrete experience with obtaining the status after the year 2015, and the other two are engaged in smaller tax consultant offices. One of them collaborated with taxpayers that were engaged in the pilot project of horizontal monitoring in 2010, and the other is informed with the basics of the instrument. The majority of interviewees coming from major tax consulting companies indicates the relevance of the sample in terms of knowledge of the content. Since the topic refers to a limited number of taxpayers (10 at the time of research), the relevance of the research had to be achieved with limited number of interviewees (tax consultants). The fact is that it is hard to estimate the adequate sample size necessary for conducting quality research pri-

or to data collection, although the idea of saturation in the interviewing methodology is helpful at the conceptual level (Guest, Bunce & Johnson, 2006).

The tax consultants were aged between 32 and 50 years, the ratio between sexes being four men and six women. The interviews lasted approximately an hour on average, and were conducted on site or by phone. The interview conversations were entirely recorded, and the main findings/highlights were analysed afterwards. The results are summarised and presented in the table.

4. Voluntary Tax Compliance in Slovenia

In Slovenia, the first activities regarding the co-operative compliance model started in 2010 under the name horizontal monitoring. In co-operation with the Netherlands Tax and Customs Administration (NTCA), the Slovenian model (programme) was planned and designed in the Business Strategy of the Slovenian Tax Administration 2010–2013. As presented in the strategy, the main idea was to increase voluntary tax compliance for medium-sized and large taxpayers by a) simplifying procedures, b) providing assistance, c) preventing taxpayers to avoid or evade taxes, d) taking measures to prevent non-fulfilment of intentional tax liabilities non-fulfilment (Šinkovec, 2012). The pilot project of horizontal monitoring started in 2010. It was created as a concept based on agreements between the tax authority and specific taxpayers, in order to meet the specific needs of both sides. But the main strategic objective of the tax authority was to increase voluntary tax compliance by not determining any measurable goals. All of the above should be achieved by the simplification of procedures, offering help to each taxpayer entering the status by signing the agreement, and recognition of any kind of activities focused on tax avoidance or even evasion (Šinkovec, 2012). Consequently, 721 medium-sized and large taxpayers were invited to participate in the pilot project, and just 18 accepted the tax authority's offer. After two years, the project analysis was used to decide whether to continue or not. According to a positive assessment from both sides, it was decided to further work on model development and enactment (Verbič, Čok & Šinkovec, 2014).

The Slovenian programme of co-operative (voluntary) tax compliance was enacted in 2015. Since the tax authority is obliged to resolve any individual taxpayer's issue, the taxpayers within the programme are supposed

to reveal all uncertainties as far as the tax position is concerned. These uncertainties of the tax position may include any business activity providing tax advantages in form of tax payment reduction, which might arise from the clarity or ambiguity of tax legislation. The Slovenian cooperative compliance programme compared to the general co-operative compliance model (De Simone, Sansing & Seidman, 2013) is very similar as far as subsequent inspections after the concluded procedure are concerned (tax returns or self-assessment tax returns can be a matter of inspections), although there are some countries (e.g. Croatia) with amnesty of tax inspections for taxpayers in cooperative programmes. In the general co-operative compliance model, the identification of uncertain tax positions is exclusively the matter of submitted tax returns and self-assessment tax returns (FAA, 2014).

Besides uncertainties in the tax position, the Slovenian tax administration focuses mainly on the co-operative component of collaboration and the reduction of administrative burdens of tax controls, considering transparency, understanding and mutual trust as the key factors of the successful partnership in the cooperative programme. However, it fails to recognize the significance of instrument impact assessment as a strategic management tool.

According to the Rules on Granting Special Status for the Promotion of Voluntary Compliance from 2014, the conditions the taxpayer entering the status should fulfil are the following:

- unqualified opinions from the business auditor (financial statements audit) in the last three years preceding the submission of the application,
- the establishment of internal tax controls at the moment of signing the agreement, or a period of at least two years after that time;
- the taxpayer's management must sign a statement that obliges the taxpayer to - inform the tax authority about any circumstances of the business that give (or could give) rise to tax risk; – provide access to all information related to internal tax controls and – take into account all the tax authority's findings and recommendations regarding the adequacy of the internal tax controls established;
- the taxpayer's management has not been convicted of a criminal offence by a final decision or an offence concerning regulations on compulsory charges in the period of three years prior to the submission of the application for the special status;

- the taxpayer must fulfil the commitments under the special status for a period of three years prior to the submission of the application for the special status;
- the taxpayer can submit the application if at least three years have elapsed since the time the taxpayer actually started doing business.

5. Results and Discussion

Based on interviews with tax consultants, the results were summarised and systematised in two main research objectives: perception of advantages and disadvantages of the status. The summarised results revealed seven findings/concepts on the advantages and seven findings/concepts from the disadvantages point of view. The results revealed the perception of the co-operative model by tax consultants, and proved the appropriateness of the sample size. Namely, the analysis of the results revealed saturation, while the findings/concepts were very repetitive throughout the interviews, which is indicated with the letter N in Table 1.

Table 1: *Estimation of voluntary tax compliance status by tax consultants¹*

Advantages	Disadvantages
Due to the rather complex tax system, larger companies want an upgrade to gain additional explanations on correct tax assessment. N=3	The taxpayer does not gain direct financial benefits or reduce tax risk by introducing internal tax controls, which are required by status. N=2
Possibility to get all the relevant and up-to-date information faster due to special status, and consequently establish clear communication between the tax authority and taxpayers. N= 7	Lack of personnel on the side of authority. FURS is not promoting the status. N=2 Doubt about whether FURS has all the relevant knowledge to effectively assess internal tax controls, processes. N=3
Taxpayers with status are treated “in a spirit that they do not hide anything”. N=5	There is no guarantee the taxpayer will not be subjected to tax control and inspection. Possible obligation to pay tax and default interest (limitation period is 5 years). N=8

¹ Data is presented cumulatively from altogether 10 interviewed tax consultants.

<p>Promoting the transparency of companies' business operation – “we have nothing to hide”.</p> <p>N=4</p>	<p>The taxpayers still find the status risky, due to the fact that the tax authority strategy and organisational climate support the concept of effective (benefits should exceed costs) tax collection.</p> <p>N=5</p>
<p>Gaining recommendations by FURS on how to improve the process, improve internal tax controls, etc. – co-operation relationship.</p> <p>N=5</p>	<p>Lack of personnel on the side of taxpayer (e.g. in the case of a medium-sized company).</p> <p>N=4</p>
<p>If there is no consent on the disputed issue between FURS and taxpayer, there is always a possibility to exhaust legal remedies.</p> <p>N=3</p>	<p>Not possible to gain information on more complex issues. Lack of resolving questions of legal matter, rather only solving technical issues. The lack of information on taxpayers' side.</p> <p>N= 5</p>
<p>Forces the company to establish internal tax controls and identify tax risk. It improves business process, transparency, control.</p> <p>N=3</p>	<p>Not clear what is the content of the internal tax controls (too vague) that need to be established and performed by taxpayers with the status.</p> <p>N=9</p>

Source: Authors.

Table 1 reveals that the experts (tax consultants) have a positive attitude towards the status. Namely, the status gathers low risk taxpayers, who are treated “in a spirit that they do not hide anything”. The majority (N=7) have estimated the possibility to get all the relevant and up-to-date information faster than taxpayers without the status, which presents a great motivation for companies. Furthermore, the recommendations of the tax authority enable those taxpayers to improve the processes and internal tax controls, which promotes a positive and co-operative relationship. Finally, if there is no consent on the disputed issue between partners, the interviewees appreciate the possibility to use the potential legal remedies, although these procedures take a long time. The tendency of the appeal bodies and administrative court is to return cases to the first instance, and not to decide on the merits. Namely, the purpose of the administrative judicial review in our legal system is to check the legality of the decision-making of lower instance (“cassation dispute”) and not to decide on the merits. The latter is only possible exceptionally (see Administrative Dispute Act and Amendments).

The interview process also indicated the importance of fast and clear communication between the agreement sides. The interviewees (N=7) confirmed that the co-operative (voluntary) status enables faster and better communication between the agreement sides in practice. The Slovenian

co-operative model promotes fast communication, since the personnel on both sides are determined. However, taxpayers lack the opportunity to get information on more complex issues resolving questions of legal matter, and not only solving technical issues, as well as cases of existing but unpublished instructions from the tax authority on a certain topic/problem. Those disadvantages draw attention to the lack of transparency, predictability, and legal certainty.

The findings regarding the disadvantages of the status have shown that the experts perceive internal tax controls as a major challenge (N=9), since “it is not clear what is the subject matter of internal tax controls”. The fact is that the law (FAA) and Rules demand the taxpayers to conduct tax controls, or to establish them no later than two years after gaining the status, without defining the matter more precisely. The majority of the experts revealed that it is not clearly defined by the FAA and Rules what exactly is the content of these internal controls. This constitutes legal uncertainty for taxpayers. Namely, they do not know in advance what precisely is expected from them and what FURS will demand from them. Therefore, the current regulation causes the lack of transparency, predictability, and determination. To improve this matter, the legislator should consider implementing essential features of the tax compliance framework, which should provide a verifiable assurance that the information and returns submitted by a taxpayer are accurate and complete. In this context, the essential building blocks of a TCF are: tax strategy establishment comprehensively applied, assigned responsibility, documented governance, performed testing and provided assurance (OECD, 2016). On the other side, the Slovenian co-operative model is enacted by the law (FAA) but is further and more broadly regulated by the Rules, which might compromise the rule of law. Consequently, it should be reconsidered to improve the provisions of the law (FAA), since FURS is obliged and strictly bound by the legislation, and it can only grant a taxpayer’s status or withdraw it when the conditions set by law (not the Rules) are fulfilled.

Additionally, it has been revealed that the interviewees still find the status risky, due to the fact that the tax authority strategy and organisational climate support the concept of effective (benefits should exceed costs) tax collection.

Starting from the name of the tax institute (co-operative tax compliance model), the intention of the legislator has not been to promote the inferiority of taxpayers, but rather the contrary. Studies (Podlipnik, 2019) suggest that taxpayers should not be treated as completely inferior to the

tax authority due to lack of knowledge and information. The idea has been to establish a participative, transparent and co-operative approach, as defined in the FAA.

6. Conclusion

The co-operative compliance model in Slovenia was enacted in 2015 with the purpose of encouraging voluntary tax compliance, collaboration with the tax authority, and a reduction of administrative burden within financial control. However, since that time, several different experiences have emerged in the practice, while the provisions of the law (FAA) have not followed suit. Nevertheless, the main idea of the model, as well as the practice in the field, is intended to support participation, transparency and co-operation as the principles of good governance. The limitations of our research are reflected in fact that only 11 taxpayers have applied for the tax instrument in Slovenia, while the element of originality can be detected in a pioneer attempt to reveal the concrete advantages and disadvantages of the co-operative model in Slovenia.

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CAN VOLUNTARY TAX COMPLIANCE STATUS LEAD TO PARTICIPATION, TRANSPARENCY AND CO-OPERATION?

Summary

One of the aims of co-operative (voluntary) tax compliance is to introduce a co-operative relationship between the tax authority and taxpayers, promoting participation and transparency. The originality of the paper is in the fact that it is a relatively new tax approach with not many studies addressing it. Therefore, the paper offers an academic contribution to the field of tax law, giving some interesting insights for potential development of this instrument. The purpose of the paper is to examine the perception of this instrument in real life. The paper addresses the following research question: What are the advantages and disadvantages of acquiring voluntary compliance status in practice? Since the character of the research is exploratory, the qualitative empirical methodology based on in-depth interviews was applied on the sample of 10 interviews with tax consultants experiencing schemes of voluntary tax compliance in Slovenia. The findings show a positive perception of the status by the taxpayers. It encourages them to establish internal tax controls, improving their business process and gaining more transparency. On the other hand, the findings show that the content of the internal controls is somehow vague and should be more clearly defined by law. Moreover, despite having a more co-operative relationship with the tax authority, taxpayers need more help on legal issues and not just on solving technical problems.

Keywords: co-operation, good governance, Slovenia, taxpayers, tax consultants, voluntary tax compliance status

MOŽE LI DOBROVOLJNO ISPUNJENJE POREZNIH OBVEZA DOVESTI DO PARTICIPACIJE, TRANSPARENTNOSTI I SURADNJE?

Sažetak

Jedan je od ciljeva instituta dobrovoljnog ispunjenja poreznih obveza uvođenje suradničkih odnosa između poreznih vlasti i poreznih obveznika uz promoviranje suradnje i transparentnosti. Izvornost rada proizlazi iz činjenice da je riječ o relativno novom pristupu u oporezivanju koji dosad nije bio predmetom velikog broja studija. S obzirom na to, rad je akademski doprinos području poreznog prava te nudi zanimljive uvide za potencijalan razvoj tog mehanizma. Svrha je rada ispitati percepciju tog instrumenta u stvarnom životu preko polaznoga istraživačkog pitanja: koje su prednosti, a koji su nedostaci stjecanja statusa dobrovoljnog izvršitelja poreznih obveza za poreznog obveznika? S obzirom na eksploratornu narav istraživanja, primijenjena je kvalitativna istraživačka metodologija, temeljena na dubinskim intervjuima s 10 poreznih savjetnika u Sloveniji s iskustvom sudjelovanja u proceduri dobrovoljnog ispunjenja poreznih obveza. Nalazi pokazuju pozitivnu percepciju tog mehanizma od poreznih obveznika. Postojanje tog instrumenta ohrabruje ih na uspostavljanje unutarnjih kontrolnih mehanizama, što poboljšava njihove poslovne procese i unapređuje transparentnost. S druge strane, rezultati istraživanja pokazuju da je sadržaj unutarnjih kontrola nejasan, kao pretpostavke za dobivanje statusa dobrovoljnoga poreznog obveznika, te da treba biti preciznije definiran zakonom. Također, unatoč kooperativnom odnosu s poreznim vlastima, porezni obveznici trebaju više pomoći u vezi s pravnim problemima, a ne samo s onima tehničke prirode.

Ključne riječi: suradnja, dobro upravljanje, Slovenija, porezni obveznici, porezni savjetnici, dobrovoljno ispunjenje poreznih obveza