

**ATTITUDES OF ENTREPRENEURS TOWARDS TAX  
COMPLIANCE: A SPECIAL REFERENCE TO HAMBANTOTA**



By

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## ABSTRACT

Tax compliance is a major problem for many tax authorities and also defined by several tax authorities as the abilities and willingness entrepreneurs to comply with tax laws, declare the correct income in each year and pays the right amount of taxes on time. This papers aims to identify the attitudes of entrepreneurs towards tax compliance and discusses likely explanations for the findings in the context of the literature. A questionnaire survey was administrated to 110 Entrepreneur Taxpayers of Hambantota District and in this study used proportionate Stratified random sample method. Descriptive, Simple regression and multiple regression were used for data analysis. The data were analyzed using SPSS 22.0. The results reveals that Justice Tax system, Positive government and Paying tax fines and penalties having moderate level while Understanding tax laws and tax compliance are in high level. It is also found all Entrepreneur Attitudes have the significant positive impact on tax compliance. The results of this study helps to implement suitable strategies and also allow them to improve their government's tax revenue collections.

**Keywords:** Attitudes of Entrepreneur, Tax Compliance

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