Reference

- Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. *Journal of Public Economics*, 1, 323–338.10.1016/0047-2727 (72)90010-2
- Alm, J., & Vazquez, J.M. (2001), The Morale and Tax evasion in Latin America https://www.reseachgate.net
- Butler, C. (1993). Self-assessment the way forward, Tax Nasional, June 2-3. Cambodia
- Csontos, L., Kornai, J. & Tóth, I.G. (1998) .Tax Awareness and Reform of the Welfare State: Results of a Hungarian Survey. *Economics of Transition*, 6,287-312 Scientific Research Publishing,
- Chattopadhyay, S. & Gupta, D. A. (2002) .The Compliance Cost of the Personal Income Tax and Its Determinants. *National Institute of Public Finance and Policy*, New Delhi.
- Central Bank of Sri Lanka, (2017). Annual Report. CBSL publication, Colombo.
- Department of Inland Revenue. Sri Lanka, (2016) . Annual Report. IRD Publication, Colombo
- Department of Inland Revenue. Sri Lanka, (2015) .Annual Report. IRD Publication, Colombo
- Department of Inland Revenue. Sri Lanka, (2014) . Annual Report. IRD Publication, Colombo
- Department of Inland Revenue. Sri Lanka, (2013) . Annual Report. IRD Publication, Colombo
- Department of Inland Revenue. Sri Lanka, (2012) . Annual Report. IRD Publication, Colombo
- Fjeldstad, O., H & Semboja, j. (2001). Why people pay taxes, the case of development Levy in Tanzania www.sciepub.com/reference/34989

- Harris, T.D. (1989). The effect of type of tax knowledge on individuals' perceptions of fairness and compliance with the federal income tax system: An empirical study. PhD Thesis, University of South Carolina, USA
- Hasseldine, J. (1993). How do revenue audits affect tax compliance? *Bulletin for International Fiscal Documentation*, 47, 424 35
- Hasseldine, J., & Li, Z. (1999), more tax evasion research required in new millennium. *Crime, Law and Social Change*, 31 (1), 91-104
- Hasseldine, J., Holland, K. & Rijt, P.V. (2009). The Management of Tax Knowledge. *The Association of Chartered Certified Accountants*, ACCA, London. www.accaglobal.com
- James, S., & Alley, C. (2004). Tax Compliance, self-assessment and tax administration. Journal of Finance and Management in Public Services, 2(2), 27-42
- Kasipillai, J., Aripin, N., & Amran, N.A. (2003). The influence of education on tax Avoidance and tax evasion. *E Journal of tax Research*, 1(2), 134–46.
- Kelegama, S. (Ed), (2017). *Tax Policy in Sri Lanka*, Institute of policy studies of Sri Lanka, Colombo
- Lewis, A. (1982). *The social Psychology of Taxation*, 21(2) Oxford: Martin Robertson. London
- Loo, E.C. & Ho, J.K. (2005) .Competency of Malaysian Salaried Individuals in Relation to Tax Compliance under Self-Assessment. *Journal of Tax Research*, 3, 45-62
- Mohamad, A.A., Mustafa, H., & Asri, M. (2007). The effects of knowledge on tax

 Compliance behaviors among Malaysian taxpayers. International Conference on
 Business and Information July 11-13, Tokyo, Japan.
- Olaoye, O.C, & Ogundipe, .A.A. (2018) .Application on Tax audit and Investigation. Journal of Accounting, Finance and Auditing Studies 4/1 (2018) 79-92. Lagos

- OECD Report (2017), technology tools to tackle tax evasion and tax fraud", *OECD* Paris, France
- Oberholser, R and Stack, E.M. (2009). South African Association for Public Administration And Management, www.saapam.co.za
- Smith, A. (1776). The Wealth of Nation. London: Penguin Books
- Shanmugam, S. (2003). Managing self-assessment an appraisal, *Tax Nasional*, First Quarter, 30-32.
- United Kingdom Royal Commission on Taxation of Profits and Income (1955), Final report .London