

Literature review and hypothesis

Literature

The study adopted the literature from both sociological and commercial fields. The Sociological secondary sources provided valued facts on the impact of socialization to the behavior of the taxpayers. Artisanal and small-scale miners share business ideas through primary and secondary socialization.

Socialization is the process in which an individual learns the culture of the society (Haralambos & Holborn 2018). Also, tax socialization is the process in which the taxpayers learn, share and transmit ideas of remitting tax to the revenue authority. A taxpayer who is raised in a society of individuals who are compliant in remitting their taxes to the revenue authorities tend to be more compliant in remitting taxes due to them. Contrary to that individuals who are raised in a society whereby there is high level of non-compliance tend evade and avoid taxes due to them. (Sivitri, 2015).

Also, the term culture refers to the way of living of a particular group of people in society, it is learned, shared and transmitted from one generation to another (Rohmawati, 2013). According to Robbins and Coulter, (2010) culture of the organization is the personality of the organization. Also, Kulekhan in Haralambos & Holborn. 2018, (2015), defined culture as the design for a living for a particular group of people who socialize together. Therefore, the behavior of ASMs towards the payment of tax is as a result of their socialization experience and the prevailing culture within their society.

Society has been defined as a group of people living together sharing the same culture (Haralambos & Holborn, 2018). The society of the ASMs is their social environment. The social environment of the ASMs is either through the interaction with workmates and through the interaction with their fellow members engaged in the same business within their society. The relationship of the ASMs in the Midlands province is knitted together. Their behavior and attitude towards tax system is a product of their socialization ASMs that are raised in an environment with a negative perception towards taxation tend to develop negative attitudes towards tax system. Also, the ASMs that are raised in social environment with taxpayers possessing adequate knowledge on the importance of tax payment tend to develop positive attitude towards tax system. Empirical evidence revealed that, attitude is a stronger predictor of behavior. One factor to be considered by the revenue authority is the strength of the prevailing attitude amongst the taxpayers.

If taxpayers hold strong attitudes towards a behavior of resisting tax payment these attitudes are to be considered to be very powerful and influential towards an existing behavior. For instance if a taxpayer feels that to be noncompliant is a good thing that taxpayer has a high probability of being noncompliant. Thus, attitude is considered to be a good predictor of a particular behavior of the taxpayer to be compliant or noncompliant with the available tax laws (Diana, 2016, Sparks, Hedderley, Shepherd, 1992).

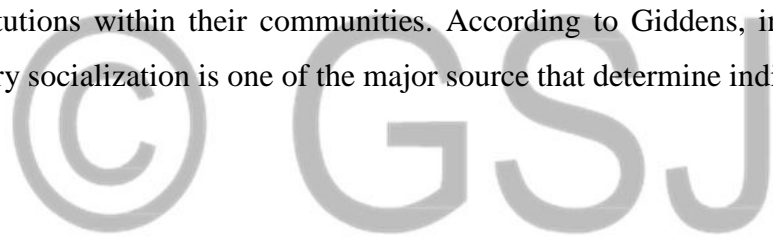
Social Learning theory

The study guided by social learning theory. Social learning theory was developed by Bandura. (1965). Social learning theory was developed from the field of education psychology. Learning is defined as the relative permanent change in a person's behavior through experience (Green & Piel, 2009). Thus, individual behavior is considered to be product of learning. Also, According to Bandura. (1998), Betz, (2009), Learning theories consider the social environment as the major force that determine individual behavior (Feld & Frey, 2007). In addition to that, social learning theory is largely based on the fact that, individuals learn through interacting with others, people tend to develop similar behavior of the people whom they interact with especially if the behavior is rewarding (Bandura 2004). In the context of Artisanal and small-scale miners, their behavior is considered to be a product of their socialization. According to Bandura. (1998), people learn from one another through observation, imitation and modelling. Observation learning may take place at any age in one's life. Also, according to Betz, (2007), learning has to be represented by permanent change in one's behavior

Thus, tax socialization plays a pivotal role in determining the level of compliance and non-compliance amongst the ASMs in Midlands's province of Zimbabwe. Artisanal and small-scale miners adopted a behavior of resisting paying their taxes back from the British colonial period. There is a culture of resistance to the government statutory regulations amongst the ASMs. That culture of resistance has long evolved during the colonial period before independence of 1980 in which the taxpayers were perceiving the government with a negative view. They hold the government with suspicion that they want to reap where they want to reap where they did not sow.

Socialization is broadly divided into two categories namely Primary socialization and Secondary socialization. Primary socialization is that socialization that takes place at home as the Child is growing is taught the culture of society. In the context of ASMs family business provide a strong behavior to the members of the family who are part of the business. Family's members who are raised in the business tend to follow the culture of their parents in conducting business activities. If the parents socialize their children to comply with taxation their children tend to be in the same way. So too if their parents develop a bad culture of not paying tax their children follow the bad culture. Socialization is considered to be positive if it provides basic concepts that adheres to society norms and values. Also, negative socialization occurs when it results in behavior that violets the norms and values of the society.

There is also, Secondary socialization. According to Haralambos and Holborn (2018), secondary socialization takes place outside home. Major sources of secondary socialization are the peer group, workplace, cinemas and other institutions that exist in the community. In the context of ASMs secondary socialization concerning tax issues exist within their peer groups, workplace, interaction with tax administrators, market place and many other interaction institutions within their communities. According to Giddens, in field and Frey. (2007), secondary socialization is one of the major source that determine individual behavior.



The relationship between socialization and tax compliance can be best illustrated by a diagram as in fig1

Fig1. Shows the relationship between tax socialization and tax compliance.

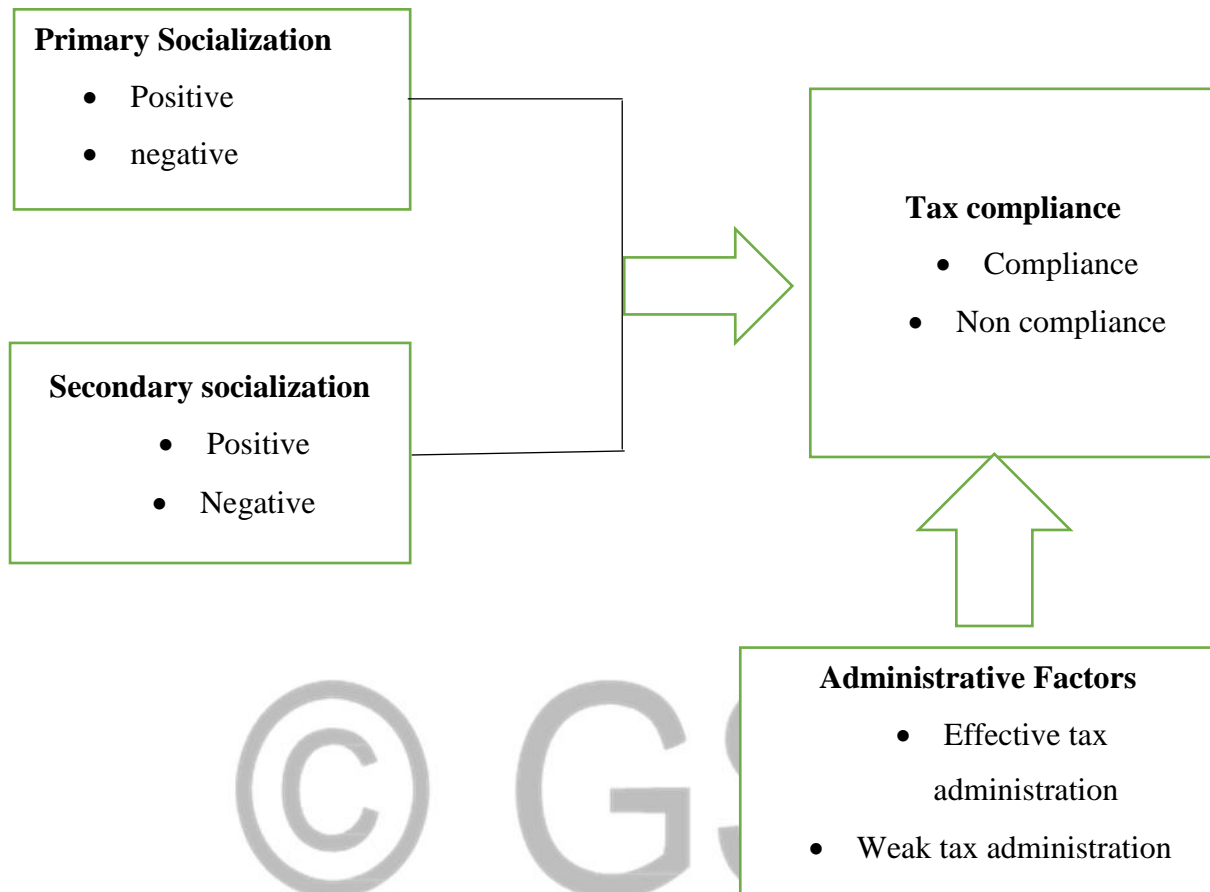


Fig 1 Conceptual Framework: Author' conceptualization.

The conceptual framework above shows the relationship that exist on primary, secondary socialization and other factors on tax compliance. Primary socialization can either be positive or negative. Positive primary socialization exist when the taxpayer is socialized to abide by all the tax laws regulations and this has a positive effects on tax compliance. If primary socialization is negative it means the taxpayer has been socialized not to abide on tax laws and regulations. The result of negative primary socialization on tax laws result in high level of noncompliance on tax issues.

In addition to that, secondary socialization on tax laws if positive in favor the result is high level of compliance. On the other hand, if secondary socialization on tax laws is negative (against). The result is high level of tax compliance.

Hypothesis development

There are a number of varying views from both sociological and commercial literature on the effect of socialization on the behavior of individuals. According to Bandura (1971) behavior is learned. Individual's behavior is determined by the environment in which they are socialized. Empirical evidence from social learning theorists agree that individuals are the product of their socialization (Wenzel, 2012). According to Haralambos & Holborn, (2018). Individuals are empty vessels without socialization. Norms and values of a society is learned through interaction with the people in the society. Norms of a society refers to the specific guidelines that determine a particular behavior. Also, Values of a society refers to the beliefs that something is important and worth desirable (Green & Piel, 2009).

Thus, the behavior of ASMs on tax issues is a product of their socialization. In the light of the views of the social learning perspective the research hypothesis is as follows.

Hypothesis 1: Tax socialization has a negative impact on tax compliance.

Also, empirical evidence from various studies on factors influencing tax compliance reveals that, other factors associated with tax administration have a negative significance on tax compliance. According to Nyamwanza, Muvhiki, Mapetere and Nyamwanza. (2014), the behavior of tax administrations influence the behavior of taxpayers. In their research conducted in Zimbabwe in the year 2014 they revealed that, many tax administrators are corrupt hence taxpayer develop negative attitude towards tax payments. The fairness, perceptions and compliance behavior by the taxpayers is largely determined by the behavior of the tax administrators. In the context of Zimbabwe there are too many taxes that are demanded by the revenue authority from a single business there for, taxpayer are burned by the tax system and the choice is to be noncompliant (Wadesango, Mutema, Mhaka and Wadesongo, 2018). In the light of this empirical evidence the second hypothesis of the study is as follows:

Hypothesis 2: Tax administration has a negative effects on tax compliance.

The conduct of the tax administrators is of concern. Some tax administrators are held with suspicion as they don't use taxpayers money into rightful use hence the level of noncompliance becomes high (Sivitri, 2015), Yunus, Rambli and Hassan, 2017). Taxpayers are considered to be more considerate on how their money are used by tax authorities. According to Xureb, (2008), Nyamwanza, Mavhiki, Mapetere and Nyamwanza, (2014), trust on revenue authority is important in motivating SMEs to comply with the tax laws.

Market place is considered to be an important factor that is related to tax socialization. Artisanal and small-scale miners influence each other on the choice of a market to be considered when one is to sell their minerals. Taxpayers who are socialized negatively on tax issues tend to conduct their business activities through informal markets. Whereas, taxpayers who receive positive socialization on tax issues tend to conduct their business activities through the formal markets (Zivanai, Chari, & Nyakurimwa, 2015). Market place is considered to be an important predictor of tax compliance or noncompliance. Informal markets dealings do not value the recording of all business activities that are taking place than what the formal markets consider it important to record all the business activities.

3.1 Research design

This study belongs to descriptive quantitative research design. Stratified random sampling was used to select the research participants for interviews. The respondents were stratified into the following strata; women in mining, youths in mining, men in mining and mixed groups in mining. Stratified sampling is considered to be more valued as it enable the categorization of data into uniform classes then the classified data is selected randomly (Gray, 2010, Burns & Burns, 2012). The stratification was simple in this study since the registered ASMs in Midlands province are already stratified accordingly in the groupings as determined by the Zimbabwe mining federation. The stratified groups are many hence the respondents were selected randomly to participate in an interview.

3.2 Population and sample size

The population of the study consist of registered Artisanal and small-scale miners at the Midlands provincial offices of the ministry mines and mining development. There are nine thousands four hundred and nine (9409) registered ASMs (Midlands's ministry of mines and mining development annual report December: 2020). The sample size of the study is 400.

The sample size was obtained through the computation using Yamane's sample size formula.

The sample size of this study was determined using Yamane's Formula: 1967

Yamane's formula: $n = N / [(1) + (N * e^2)]$

Where: **n** = Sample Size

N = Target population

e = Level of significance/ marginal error 5%

Therefore, the target population of the study is 9 409

Substituting the target population on the Yamane's Formula: 1967

$$n = 9409 / [(1) + (9409 * 0.05^2)] = 383, 68$$

From the workings above based on the Yamane's Formula: 1967 the sample size is 383. 68. Therefore, to increase the statistical power the current study increased the sample size to 400. The study administered 450 questionnaires so as give an allowance for both spoiled and unreturned questionnaires.

3.3 Data analysis

The data was first analyzed correlation using both Pearson r and Spearman rho and finally Multivariate regression analysis was adopted to measure the effects of tax of tax socialization on tax compliance for Artisanal and small-scale miners. Multiple regression was adopted by this study so as suit the variables of the study that are more than two (Burns & Burns, 2012). The multiple regression equation is shown below:

$$\text{Log}(y) = \frac{p}{1-p} = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Where:

P = Probability of success or failure

Y = Tax compliance

β_0 = Interception at y – axis

β_{1-3} Regression co-efficient of X_n

ϵ = Error

X_1 to X_3 = Regression co-efficient of x_n

X_1 = Primary socialization taxation

X_2 = Secondary socialization on taxation

X_3 = Tax administration

Table 1: Pearson's Correlation test results for Tax Compliance and Tax Socialisation Variables

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1) cotx	1.000						
(2) mktp	-0.849* (0.000)	1.000					
(3) rtxs	0.868* (0.000)	-0.867* (0.000)	1.000				
(4) psitc	0.943* (0.000)	-0.908* (0.000)	0.868* (0.000)	1.000			
(5) ssitc	0.813* (0.000)	-0.666* (0.000)	0.815* (0.000)	0.823* (0.000)	1.000		
(6) tartc	0.896* (0.000)	-0.915* (0.000)	0.924* (0.000)	0.912* (0.000)	0.733* (0.000)	1.000	
(7) tnnde	0.890* (0.000)	-0.882* (0.000)	0.897* (0.000)	0.894* (0.000)	0.742* (0.000)	0.958* (0.000)	1.000

*** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$

Authors Own Computation

The table reports the results of the Pearson correlation matrix of tax compliance (txco) and tax socialisation variables; the annotation *** indicates results significant at a 0.01%, **, at 0.05% and * at 0.10% levels of significance.

Key:

- txco: Tax compliance
- mktp: Market place
- rtxs: Receive tax socialisation
- psitc: Primary socialisation
- ssitc: Secondary socialisation
- tartc: Tax administration
- tnnde: Tax noncompliance deprive economy

Table above shows that txco has a significant negative correlation with mktp (-0.849, $p=0.000$). On the other hand, it also shows that all other variable rtxs (0.868, $p=0.000$), psitc (0.943, $p=0.000$), ssitc (0.813, $p=0.000$), tartc (0.896, $p=0.000$) and tnnde (0.890, $p=0.000$) are significantly positively correlated to txco. rtxs (-0.867, $p=0.000$), psitc (-0.908, $p=0.000$), ssitc (-0.666, $p=0.000$), tartc (-0.915, $p=0.000$), and tnnde (-0.882, $p=0.000$) are negatively correlated to mktp, whereas psitc, ssitc, tartc and tnnde are positively correlated to each other. The results from Pearson correlation shows that informal market has a negative significance on tax compliance. Literature related to the study revealed that, the selling of the final products to the informal market by the taxpayer is not recorded therefore, it is very difficult for the revenue authority to acquire adequate information from the informal market than the formal market (Saad, 2011, Zivanai, Chari & Nyakurimwa, 2018).

On the other hand, other variables such as receiving tax primary and secondary socialisation tax administration have positive significance on tax compliance. Taxpayers tend to be compliant if they are well educated on tax issues. By acquiring tax education the taxpayers gain more tax knowledge thereby appreciating the importance of paying their taxes to the revenue authority (Wenzel, 2012). Also, Primary and secondary socialisation as well as tax noncompliance have a negative relationship with the marketplace. Literature related to this study revealed that, the choice of a market place by the taxpayer is as a result of the influence of the people surrounding the taxpayer (Sivtri, 2015, Wadesango, Mutema, Mhaka & Wadesango, 2018).

Table 2: Spearman rho correlation test results for Tax Compliance and Tax Socialisation Variables

Variables	cotx	mktp	rtxs	psite	ssite	tartc	tnde
cotx	1.000						
mktp	-0.855*	1.000					
rtxs	0.875*	-0.856*	1.000				
psite	0.940*	-0.915*	0.845*	1.000			
ssite	0.755*	-0.636*	0.794*	0.748*	1.000		
tartc	0.926*	-0.919*	0.918*	0.931*	0.690*	1.000	
tnde	0.932*	-0.892*	0.915*	0.924*	0.707*	0.962*	1.000

The table reports the results of the Spearman rho correlation of tax compliance (txco) and tax socialisation variables; the annotation *** indicates results significant at a 0.01%, **, at 0.05% and * at 0.10% levels of significance.

Key:

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- mktp: Market place
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- psite: Primary socialisation
- ssite: Secondary socialisation
- tartc: Tax administration
- tnde: Tax noncompliance deprive economy

Table 2 above shows that txco has a significant negative correlation with mktp (-0.855, p=0.000). On the other hand, it also shows that all other variable rtxs (0.875, p=0.000), psitc (0.940, p=0.000), ssitc (0.755, p=0.000), tartc (0.926, p=0.000) and tnde (0.932, p=0.000) are significantly positively correlated to cotx. rtxs (-0.856, p=0.000), psitc (-0.915, p=0.000), ssitc (-0.636, p=0.000), tartc (-0.919, p=0.000), and tnde (-0.892, p=0.000) are negatively correlated to mktp, whereas psitc, ssitc, tartc and tnde are positively correlated to each other.

The results of Spearman are the same with the results depicted by the results of Pearson on the relationship between tax compliance and the related variables such as tax socialisation and administrative factors. Also, Primary socialisation, secondary socialisation and administrative factors are positively correlated to each other. Socialisation imparts a certain behaviour that is considered to be desirable by a certain group of people that core exist with each other thereby individual behaviour tend to be uniform as they influence each other (Green & Piel, 2009, Feld & Frey, 2007).

Table 3: Multivariate Linear Regression Model results for Tax Compliance and Tax Socialisation Variables

Cotx	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
mktp	.273	.071	3.87	.000	.134	.412	***
Rtxs	.126	.047	2.70	.007	.034	.217	***
Psitc	.692	.051	13.50	.000	.591	.793	***
Ssitc	.026	.040	0.67	.506	-.052	.104	
Tartc	.040	.066	0.60	.546	-.090	.170	
Tnde	.158	.046	3.40	.001	.066	.249	***
Constant	-1.046	.261	-4.01	.000	-1.558	-.533	***
Mean dependent var		2.725	SD dependent var			1.047	
R-squared		0.908	Number of obs			400	
F-test		650.322	Prob > F			0.000	
Akaike crit. (AIC)		228.672	Bayesian crit. (BIC)			256.612	

*** $p < .01$, ** $p < .05$, * $p < .1$

Authors Own Computation

The table reports the results of the Multivariate Linear Regression Model of tax compliance (txco) and tax socialisation variables; the annotation *** indicates results significant at a 0.01%, **, at 0.05% and * at 0.10% levels of significance.

Key:

- txco: Tax compliance
- mktp: Market place
- rtxs: Receive tax socialisation
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$$\text{Log}(y) = p/(1-p) = \beta_0 + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \epsilon$$

Where:

P = Probability of success or failure

Y = Tax compliance

β_0 = Interception at y – axis

β_{1-3} Regression co-efficient of X_n

ϵ = Error

X_1 to x_{iii} = Regression co-efficient of x_n

- X_1 = Primary socialization taxation
- X_2 = Secondary socialization on taxation
- X_3 = Tax administration

Table 3 shows results of the overall significance of the model [F (6, 394) = 650.322; Prob>F =0.000], suggesting that the six variables: mktp, rtxs, psitc, ssitc, tartc and tnde together impact on txco (tax compliance) and account for about 90.8% ($R^2 =0.908$) of the variation in tax compliance. The overall results of multivariate linear regression model shows that, tax socialisation variables influence tax compliance. Thus, tax socialisation is considered to be important factor influencing tax compliance. The behaviour of a taxpayer on tax issues is a product of socialisation. Individuals with a positive behaviour on society norms and values are as a result of their socialisation upbringing (Feld & Frey, 2007, Betz, 2007). Also, According to Bandura. (1998), behaviour of an individuals in society is learned. Thus, the behaviour of the ASMs towards taxation is as a result of that they have attained through interaction with their fellows in their communities and working environment (Betz, 2007, Green & Piel, 2009).

Table 3 also shows that mktp (0.273, p=0.000), rtxs (0.126, p=0.007) and tnde (0.158, p=0.001) are small to moderate significant positive predictors of txco, whereas psitc (0.692, p=0.000) is a strong positive predictor of txco. The results of the multivariate linear regression model also shows that, market place, receiving tax socialisation and tax noncompliance are small to moderate positive predictors of tax compliance. In a situation whereby the taxpayers are selling their outputs to the formal markets that's a sign of positive socialisation than a situation whereby the taxpayers are selling their outputs to the informal markets in which the activities of the informal markets are not recorded and not accounted in financial reporting of the business organisation. Also, tax noncompliance is a result of taxpayer's behaviour that is contrary to the statutes of the revenue authority. On the other hand, tax compliance is a reflection of the positive behaviour of the taxpayer towards tax issues. Thus, when high level of tax compliance exist the revenue authority need to keep on

motivating the taxpayers to keep on motivating the taxpayers to continue doing the good work of paying their taxes. Contrary to that, where the taxpayers are not complying with tax issues, there is need for the revenue authority to develop mitigation measures to rebuke the behaviour of noncompliance.

In addition to that, the results of the multivariate linear regression model shows that primary socialisation is a positive predictor of tax compliance. The issue to consider is who socialised the taxpayer. Positive socialisation exist when a taxpayer is socialised in a good way to abide on the society norms and values. Thus, the taxpayer who is receive primary socialisation on tax issues from the revenue authority tend to abide on tax regulations than the one who is socialised by the deviant taxpayer. According to Bandura. (2004), the behaviour that is demonstrated by individuals in society is a product of what they have learned in their society.

Hypothesis 1: Tax socialization has a negative impact on tax compliance.

Results from table 3 show that both receiving tax socialisation (0.126, $p=0.0070$ and primary socialisation (0.692, $p=0.000$) are significant positive predictors of tax compliance. Therefore, we will reject the null hypothesis and conclude that tax socialisation has a positive effect on tax compliance.

Hypothesis 2: Tax administration has a negative effects on tax compliance.

Results from table 3 show that in our case tax administration (0.040, $p=0.546$) is not significantly associated with tax compliance. Therefore, we adopt the null hypothesis and conclude that tax administration has no effect on tax compliance.

Empirical results and discussion

The come up with a number of findings on the impact of tax socialization on tax compliance. The major results of the study shows that, there is a positive significance between tax socialisation and tax compliance. Individual taxpayers are the product of their tax socialisation. Negative socialisation results in noncompliance whereas positive socialisation results in high level of tax compliance. Artisanal small-scale miners learn the merit and demerits of complying or not complying with tax regulations from both family members and their peers through socialization. Artisanal and small-scale miner's behaviour towards tax issues is as a result of what they have learned. Both primary and secondary socialisation have a very strong impact on the behaviour of the taxpayer to abide or not to abide with tax regulations. In addition to that administrative factors have an influence on tax compliance.

The behaviour of tax administrators is very important in determining the degree of compliance of the taxpayers. Also, the results of the study shows that, marketplace is another determining factor of tax compliance or noncompliance. In a situation whereby the ASMs are selling their outputs to the informal markets this is a reflection of tax noncompliance. Where taxpayers are selling their outputs to the formal markets reflect a positive behaviour of tax compliance.

In the light of the above empirical results the study come up with a number of recommendations. The first and important recommendation is that the revenue authority need to ensure that ASMs are well socialised through primary and secondary socialisation. There should be a number of public awareness programs implemented by the revenue authority so as to make the taxpayers aware as well as to appreciate the importance of paying their taxes to the revenue authority. Also, the revenue authority need to ensure that they provide adequate information on the advantages and disadvantages of paying tax to the revenue authority. In addition to that, there is need to effectively improve the administration of taxation by the revenue authority so as to motivate the taxpayers to develop a culture of persuading the taxpayers to comply with tax regulations. Artisanal and small-scale miners need to be encouraged to sell their outputs to the formal markets. Also, formal markets should buy the minerals sold to them at a fair price that lure the taxpayers to keep on doing the business with them. There is need for the revenue authorities to dissocialize negative socialisation that may have acquired by the taxpayers.

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