

# **The Impact of Complexity of the Tax System on Tax Evasion**

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## **Abstract**

This paper provides the impact of tax complexity upon tax evasion, through viewing the concept of the tax system, goals of the tax system, the meaning of tax complexity and tax simplicity in tax research, and the different sources of tax complexity, the principle for development the simplistic tax system. It will then determine the concept of tax evasion, the motivations behind tax evasion, as well as the methods of aggressive tax evasion. Further we study the fact of Syrian business by examining the impact of tax complexity upon tax evasion, the study examines samples of the Syrian financial administration, in which this study finds evidence that increases simplicity and minimizes tax complexity which lead to decreased tax evasion. Finally, the study finds that there is a necessity to review the actual tax system, to develop and ensure that there is more simplicity, understanding, and equity for all taxpayers.

**Key Words:** Tax System, Tax Simplicity , Tax Complexity, Tax Evasion.

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For the Paper in Arabic Language See the Pages ( 69-93)