



## The effect of the resistance economy policy announced by the leader on the payers tax compliance and case study (legal entities in Yazd province)

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### ABSTRACT

Taxes as a major source of government revenue based on internal capacity, the strength of the economy plays an important role. This study examines the impact of policies issued by the leader of the resistance economy's level of tax compliance. Research time period 2010 - 2013. The research in nature and method was descriptive and in terms of the purpose is the application. Methods of collecting data in this research library. To collect data in this study, the information contained in the financial statements of companies surveyed is essential. The results showed that, in other words the level of tax compliance increased after notification of the strength of economic policy. In addition, the level of tax compliance of trading after the announcement of the policy of resistance economy, increase tax compliance. And finally the production companies increased after the announcement of the policy of resistance economy.

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### INTRODUCTION

Having pattern is the basic trait of the successful economic management. In Iran problem of absence of specific pattern for economic management is simply obvious, especially in challenging and crisis circumstances. In current situation that the country is confronted with comprehensive prohibition from west, notwithstanding all efforts for encountering to enemies' activity, the absence of strategic pattern for economic management is feeling to bring out many problems from challenging. Whatever is clearly seen in economics of Iran are policies of monetary economic, finance, exchange, banking, engagement and production without coherent and defined communication; and sometimes are used in case after developing the challenges and because there is no systematic relation between them, they compensation each other and totally they have no needful efficiency (Basu, 1997). In current situation the supreme leader of Iran has defined circumstances of the country as a "defile that we will pass from it", but he has stress on resistive economic. This problem show that economic management must act guarded and also must consider prohibition challenge as a fact in Iran's economic.

### Explanation of problem

The problem that always there was in Iran's economic and also is considered in resistive economic is non-discipline economic and absence of transparency in it. In 17<sup>th</sup> and 18<sup>th</sup> clauses of resistive economic policies, mentioned to two problems of modification of governmental incoming system and increasing in share of tax's incomes that one of the most important plans of ministry for this clause is amplification of tax system in the country. Fortunately in this way some points were obtained such as increment of total ratio of incoming tax to general budget resources of government, increment of electronic assertion in year of 2015 and also ratio of deferred taxes to incoming of direct taxes decrease from 30% to 10%. Some done researches by tax experts and researchers show that there is a significant difference between potential capacities of tax and collected tax in the country. This different represents that could increase the collected taxes with revising in tax system in Iran and also could improve reliance of government to the incoming of taxes. The importance of this issue is too much that the development programs have a special emphasis on it and also special purposes in this regard have been determined (Kamali and Shafiei, 2011).

In this research, policies of resistive economic are presented as an effective mechanism on Condescension of the