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## **The Influence of Behavioural Intention to use the ICT Tax System on Tax Compliance Behaviour: The Efficacy of Mediating Effect**

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### **Abstract**

The purpose of this study was to estimate the effect of behavioural intention to use the ICT tax system (ICTTs) as a mediating factor on the tax compliance behaviour in Tanzania. The sample size for this study was made up of 109 taxation students from higher learning institutions. Partial Least Square Structural Equation Modeling was used to analyze the data in two stages; firstly, the measurement model and secondly, the structural model. The study findings depict that the use of the ICTTs to influence compliance behaviour is partially mediated by behavioural intention. Moreover, the results indicate that performance expectancy and effort expectancy have both significant direct and indirect effects on tax compliance behaviour (complementary mediation). That means, in introducing technology, the government has to ensure the technology is simple, and enhance performance and productivity. We recommend the government to continue investing in technology awareness campaign which has an impact on improving tax compliance behaviour for both current and future taxpayers.

**Keywords:** ICT tax system, Tax Compliance Behaviour, Mediator Variable, UTAUT

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