

# The Role of Tax Justice in Reducing Double Taxation (A filed study on taxation chamber of Sudan)

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## ABSTRACT

The study aimed to recognize the relationship between tax justice and double taxation, and to study the impact of double taxation on the taxpayers in Sudan. The study adopted the inductive approach, the historical approach and the descriptive analytical approach. The questionnaire used to collect data from the community of the study which is consisting of the employees of Sudanese taxation chamber in Khartoum state. The study found several results, the most important of which is that, tax justice reducing double taxation resulting from imposing tax on the same tax substance within the borders of the same country, and tax justice reducing lawful and unlawful international double taxation. The study recommended that, Continuous review and enhancement of local tax legislations to ensure the avoidance of domestic double taxation and the achievement of tax justice among taxpayers, and the Sudanese government should enter into new agreements with the countries that it does not have tax agreements before to avoid international double taxation and achieve tax justice.

Key word: Tax justice, double taxation, taxpayers.

## 1. METHODOLOGICAL FRAMEWORK OF THE STUDY

### 1.1 Introduction

The application of the tax may face several problems that may be by tax departments, or by taxpayer. For tax departments, the tax may be applied twice on the same substance subjected to it, and this leads the taxpayer to bear a double burden of tax or what is called double taxation. And to solve the problem of double taxation, tax justice should be applied by tax authorities at all world countries. And because the Sudanese environment is not excluded from double taxation problem, this study will investigate the role of tax justice in reducing double taxation.

**1.2 Study problem:** The problem of the study represented in the double taxation faced by the Sudanese taxpayer, either as a result of the overlapping jurisdictions of the tax authorities or the multiplicity of tax types in the Sudanese tax

system. Thus, the problem of the study can be formulated in the following questions:

Q1. Is there any statistical relationship between tax justice and reducing domestic double taxation?

Q2. Is there any statistical relationship between tax justice and reducing international double taxation?

**1.3 The importance of the study:** The scientific importance of the study represented in the lack of studies that liked tax justice and double taxation in the Sudanese environment (according to the researchers' knowledge), Stating the concept of tax justice and its importance to taxpayers. While the practical importance of the study is clarifying how to get advantages of tax justice in reduce double taxation in Sudanese environment.

**1.4 The objectives of the study:** This study aimed to achieve the following goals:

14.1 Recognize the relationship between tax justice and double taxation.

14.2 To study the impact of double taxation on the taxpayers in Sudan.

14.3 To encourage the Sudanese tax authorities to practice tax justice between all taxpayers.

14.4 To find results and obtain recommendations that may help in achieving the objectives of the study.

**1.5 Hypotheses of the study:** To achieve the objectives of the study, the following hypotheses were tested:

H1. There is statistical relationship between tax justice and reducing domestic double taxation.

H2. There is statistical relationship between tax justice and reducing international double taxation.

**1.6 Methodology of the Study:** The study relied on the inductive approach to formulate the study problem and its hypotheses, the historical approach in reviewing previous studies related to the subject of the study, and the descriptive analytical approach in the theoretical framework of the study, data analysis and hypothesis testing.

**1.7 Sources of data collection:** The primary source of the study is the questionnaire, while the secondary sources are references, periodicals, previous studies related to the subject of the study and the Internet.

### **1.8 The limits of the study:**

1.8.1 The objectivity limits: The study examined the role of tax justice in reducing double taxation

1.8.2 Human limits: Represented in the employees of Sudanese tax bureau in the state of Khartoum.

1.8.3 Spatial limits: Sudanese taxation chamber in Khartoum state.

1.8.4 Time limits: Year 2022.

## **2. PREVIOUS STUDIES**

For the purpose of this study the researchers reviewed the previous studies that dealt with the tax justice, and that investigated the double taxation problem, and concluded that, the study of (Arabasi, 2008, pp1-171) [1] aimed to identifying the state of reality of fairness of taxation in Palestine, as perceived by the Palestinian manufacturers in the northern governorates of West Bank and the extent of their satisfaction with the enforced tax policies. The study found several results, the most important of which is that the Palestinian manufacturers were relatively satisfied with the fairness of taxation in terms of tax rates and tax exemptions as stipulated by the Palestinian tax law, and they were also satisfied with the total expenses on income approved by the law. While the study of (Bogorwa, 2010, pp1-158) [2] aimed to identify the most important agreed proceedings and methods between countries to avoid international double taxation. The study found several results, the most important of which is that, the problem of double taxation has many negative effects, the most prominent of which is impeding foreign investment, and the international tax agreements allow for the distribution of tax jurisdiction among the contracting countries in order to avoid international double taxation, and they also adopt methods to achieve this. Also the study of (Alhaleh, 2020, pp10-18) [3] aimed at achieving and spreading tax values and tax justice among taxpayers. It examined specific factors for

rising tax evasion phenomena and establishing mechanism to curb the problem. The study found several results, the most important is that the phenomena of tax evasion were extensively found in the middle-small sized companies and free professions, not in big corporations, the middle-small sized companies did not meet the target of achieving the phenomena of tax justice as it was expected. As that, the study of (Nasreddine, 2021, pp419-434) [4] aimed to clarify the contours of a fair taxation within the framework of the economic and political system in Algeria. The study found several results, the most important of which is that, the process of tax reform in Algeria after two decades of reforms has become certain due to the many shortcomings and imbalances that characterize the current tax system, and The current period is ripe for an important and fundamental reform, given the conviction and agreement on the necessity of reforming the tax system on the part of the most important professional organizations and economic actors. As for the study of (Hasniati, et. al., 2022, pp360-368) [5] aimed to determine the effect of the taxation system and tax justice on the success of tax amnesty at the North Makassar Pratama tax service office. The study found several results; the most important is that the results of partial hypothesis testing about the taxation system have no significant effect on the success of tax amnesty in the North Makassar Pratama tax office, and tax justice has a significant effect on the success of tax amnesty.

The researchers note that some of the previous studies concentrated on tax justice, while the other concentrated on finding solution to the problem of double taxation. What distinguishes the current study from it, is its treatment of the role of tax justice in reducing double taxation, and there is a difference in spatial and time limits.

### **3. THEORETICAL FRAMEWORK TAX JUSTICE**

**3.1 Concept of Tax Justice:** The concept of justice is one of the concepts that have great interest among writers and authors. It was addressed by the economic scientist Adam Smith, who sees the need to provide justice in the tax system, and he considered it a basic principle that must be taken into account when imposing a tax

because its lack of availability leads to negative effects on the taxpayer and on the public treasury [1], also tax justice is a financial contribution by people living in a society, the aim of which is to distribute public financial expenditures among them in a fair manner, that is, each person pays a financial value equal to other people. Tax justice is defined as achieving equality between all entities and members of society who are charged with paying the tax, by taking into account the special financial situation of each individual or entity in a fair manner and in accordance with the provisions of the relevant laws in a manner that preserves the balance, stability and development of society [4].

The researchers can define tax justice as the process of distributing the tax burden fairly between the taxpayers, each according to his financial ability and his mandated circumstances.

**3.2 Importance of Tax Justice:** The importance of tax justice is represented into the following [5]:

3.2.1 It is based on the principle of fiscal equality, which is one of the main components of the concept of justice.

3.2.2 Tax justice helps meet the demands that call for providing more socio-economic justice and opportunities because tax systems represent a vital meeting point between the state and its citizens.

3.2.3 Tax justice constitutes a normative case, which may or may not be possible due to the existing tax system, with its structural, historical and cultural peculiarities.

3.2.4 It concerns the principle of the existence of self-collection, the mechanisms for its calculation and recovery, and the possibility of challenging it.

3.2.5 The tax is imposed on everyone, and that each one, according to his ability, bears the public expenditure according to the procedures stipulated in the constitution.

3.2.6 Tax justice is important in the field of tax imposition, as it is essential and must be available in order to stabilize taxes.

3.2.7 The importance of tax justice mainly lies in the fact that it limits the phenomenon of tax evasion.

It becomes clear to the researchers that the importance of tax justice is that it enables taxpayers to contribute to the state's public expenditures within the limits of their financial capabilities and with complete satisfaction.

**3.3 Objectives of tax justice:** Tax justice aims to achieve the following objectives [3]:

3.3.1 Upgrade the individual income level and achieving the largest possible degree of economic development.

3.3.2 Equitable distribution of wealth and income among all members of society.

3.3.3 The tax is imposed on all individuals in society and on all wealth in it, i.e. the generality of taxation.

3.3.4 Taking into account the financial capacity of each taxpayer, i.e. the tax personality.

3.3.5 Availability of a feeling among taxpayers with equality in bearing their burden among all members of society.

3.3.6 Not to pressure the taxpayer to pay the tax more than once on the same source in order to avoid double taxation.

One of the most important goals of tax justice is to achieve justice in the distribution of tax burdens among taxpayers, whether they are citizens or residents, without burdening any of them more than their financial capabilities.

**3.4 Characteristics of tax justice:** The most important characteristics of tax justice are the following [1]:

3.4.1 It depends on a set of legislation, which is implemented in accordance with the provisions of the general tax authority in the state and takes into account the conditions and economic changes that affect society.

3.4.2 Tax justice is one of the legal characteristics of taxes, and it must be applied to all residents without exception.

3.4.3 Tax justice is subject to direct supervision by government authorities, until the successful implementation of the tax law.

The researchers believes that one of the most prominent characteristics of tax justice is that it is carried out in accordance with the law and takes into account the circumstances of those charged with paying the tax.

**3.5 Components of Tax justice:** The components of tax justice represented into the following [6]:

**Equality:** that is, all citizens are equal in paying taxes.

**Public:** That is, taxes are imposed on all people.

**3.5.3 Tax personality:** That is, the nature of tax imposition and its financial value depends on the personality of the individual.

The researchers believe that taking the personal circumstances of the taxpayer is sometimes one of the most important elements of justice in general and justice in the distribution of tax in particular.

**3.6 Tax justice rules:** In order to achieve justice in the legal and applied tax system, countries must take into account a set of factors that must exist, the most important of which can be summarized as follows [1]:

**3.6.1 Equality in taxes:** It means that individuals bear the tax burden equally. There are many theories to reach the goal of equality, and they are:

3.6.1.1 Equality of Sacrifice Theory.

3.6.1.2 Tax ability Theory.

3.6.1.3 Minimum Sacrifice Theory.

**3.6.2 Public tax:** It is meant to impose tax on all people and money in a community.

**3.6.3 Tax personality:** In order to reach the desired tax justice, the principle of tax personality must be taken into account, that is, the tax law should take into account the taxpayer's personal circumstances and financial position.

3.6.3 4. *No double taxation*: Double taxation means that the same taxpayer is subject to more than one tax on the same money and for the same period.

The researchers believe that reducing the phenomenon of double taxation is one of the most important rules of tax justice.

**3.7 Tax Justice Patterns:** Tax justice includes two bases [4]:

3.7.1 *Horizontal Tax Justice*: It means that individuals with similar economic conditions are treated alike in tax, and they pay similar taxes.

3.7.2 *Vertical Tax Justice*: It is the basis that depends on the distribution of individuals based on the different economic statuses between them.

The researchers believe that horizontal justice achieves the rule of taking into account the personal circumstances of the taxpayers, while vertical tax justice achieves justice in the assignment of bearing the largest tax burden for those with higher incomes.

## 4. THEORETICAL FRAMEWORK OF DOUBLE TAXATION

**4.1 Definition of double taxation:** Double taxation means the subjection of the same taxable substance to the same tax twice or more in one period of time, and it results from competition between more than one tax authorities over the same tax base [7].

The researchers can define double taxation as the process of paying the tax twice, whether it is locally within the borders of one country or externally in another country, or both.

**4.2 Conditions for double taxation:** In order to face the case of double taxation, the following conditions must be met [6]:

4.2.1 *Unity of tax*: It is intended for the same taxpayer to pay tax on the same tax base twice or more in the same period of time, due to the multiplicity of tax authorities, whether at the local or international level. However, the taxpayer being

subject to different types of taxes does not mean double taxation.

4.2.2 *Unity of taxpayer*: That is, the person who bears the burden of tax is the same twice or more, and here we distinguish between legal duplication and economic duplication, and our example is joint stock companies; legally joint stock company gas it's on personality, that is the tax imposed on the company's profits, and another tax imposed on shareholders' dividends. The tax on profits of the company from a legal point of view, it is not considered double taxation despite the unit of taxable money, which is the company's profit, while the taxpayer on the distribution of profits is the shareholders. And from an economic point of view, it is considered double taxation because the shareholders bear the burden of tax twice [2].

4.2.3 *Unity of taxable subject*: It mean that the tax base be the same on which the tax is imposed more than once, for example, if the taxpayer pays a tax on his income in the central authority, and then pays another tax on the same income in the local authority, we are facing double taxation, but in the case of a different tax base, there is no double taxation.

4.2.4 *Unity of time period for which the tax is imposed*: That the same period of time in which the same tax was paid on the same base and by the same taxpayer. <http://www.mdpi.com/journal/jrfm> [8]

It becomes clear to the researchers that the fulfillment of any of the above conditions makes the taxpayer face double taxation, whether locally or internationally.

**4.3 Types of double taxation:** These types can be classified according to two criteria:

4.3.1 *In terms of geographical location*: According to this criterion we distinguish the following [9]:

4.3.1.1 *Domestic double taxation*: Local or "internal" double taxation arises when all the above-mentioned four conditions are fulfilled, within the geographical borders of the country, and the reason for this is due to the multiplicity of financial or tax authorities "the central authority

and local authorities” within the borders of the same country, so that the authorities exercise their rights to impose tax on the same tax base, on the same taxpayer, and in the same time period.

#### 4.3.1.2 *International Double Taxation:*

International double taxation occurs when all the previous four conditions are fulfilled outside the geographical borders of the country, due to the application of tax laws and regulations that differ from one country to another.

4.3.2 *In terms of intent:* According to this criterion, we distinguish two types:

4.3.2.1 *Intended double taxation:* What is meant by double taxation is intended by the tax legislator, in order to achieve certain objectives, including the following [10]:

4.3.2.1.1 Hiding the tax rate by distributing it to two taxes of the same type, i.e., instead of imposing one tax at a high price on the tax base, two taxes are imposed at two low prices.

4.3.2.1.2 Increasing the proceeds from the tax to counter the continuous rise in public spending, this contributes to addressing the deficit in the public budget, and creating a balance between revenues and expenditures.

4.3.2.1.3 Reducing disparities between the classes of society by imposing two taxes on the same income and for the same taxpayer during the same time period.

4.3.2.2 *Unintended double taxation:* What is meant by double taxation resulting from a difference in tax legislation and the lack of a supreme authority for different legislation, or the inconsistency of the tax system, and it occurs as a result of the non-unification of tax laws between countries, and the uniqueness of each country with special laws.

The researchers note that in most cases, the domestic or internal double taxation is an intentional double, aimed to increasing state revenues, whereas, international double taxation is usually unintentional, resulting from the difference in tax legislation between countries to serve the objectives of each country.

**4.4 Double taxation treatment:** Double taxation results in bad effects on the taxpayer and even the economy, that the taxpayer finds himself exhausted in facing multiple taxes on one base, which may lead him to abandon the project he is doing, which affects the economy [11].

The researchers note that, domestic double taxation problem usually dealt with by unifying the tax authorities, and not subjecting the taxpayer to several tax rules, each of which imposes a tax on the same tax base. As for international double taxation, it can be avoided through interstate agreements or international treaties.

## 5. FIELD STUDY

The researchers discussed the method and procedures followed in the implementation of the study. This includes a description of the study population, the sample of the study, the method of preparing its tools, and the statistical methods used to test the hypothesis of the study. The study community consists of Sudanese taxation chamber in Khartoum state.

**5.1 The study sample:** The sample of the study was determined according to its scientific specifications that achieve the objectives of the study from the employees of Sudanese taxation chamber in Khartoum state.

**5.2 Data collection:** A total of (50) questionnaire forms were distributed on the pre-defined and targeted sample to verify the hypotheses of the study. A total of (50) questionnaire forms were collected for analysis, (100%), To produce accurate results and disseminate them to the study community, the researchers is keen to vary the sample of the study in terms of its coverage on the following:

5.2.1 Individuals with different ages (Less than 30 years, 30 and less than 35 years, 35 and less than 40 years, 40 years and more).

5.2.2 Individuals with different qualifications (BSc, High Diploma, Master, PhD, Other).

5.2.3 Individuals from different scientific disciplines (accounting, management, economics, information systems, financial and banking studies).

5.2.4 Individuals of Professional qualification (SCA, CAA, CPA, ACCA, other, not found)

5.2.5 Individuals of position (Accountant, internal auditor, tax inspector, head of department, other).

5.2.6 Individuals of different years of experience (less than 5 years, 5 years and less than 10 years, 10 years and less than 15 years, 15 years and less than 20 years, more than 20 years).

**5.3 Study tools:** The study tools are the means used by the researchers to collect the necessary data on the phenomenon studied. There are many tools used in the field of scientific research to obtain the necessary information and data. The researchers adopted the questionnaire as a main tool for collecting data from the study sample.

**5.4 Stability and Virtual honesty of the study tools:** In order to ascertain the veracity of the questionnaires, the researchers presented the questionnaire to a number of academic arbitrators and specialists in the field of study. After the questionnaire forms were retrieved from the arbitrators, the proposed amendments were made.

**5.5 Stability and statistical honesty of the study tools:** The consistency of the test means that the scale gives the same results if used

once under similar conditions. Stability means that if a test is applied to a group of individuals and their scores are monitored, then the same test is applied to the same group and the scores are obtained, the test is perfectly stable, also known as the accuracy and consistency of the measurements obtained from the test. The most commonly used methods for estimating the stability of a scale are (Alpha-Cronbach method, method of re-application of the test). Honesty is a measure used to determine the degree of honesty among respondents through their answers to a given scale.

**5.6 Application of questionnaire to survey sample:**

The questionnaire forms were distributed to a sample of (5) individuals from the research community and from outside the research sample in accordance with their characteristics with the sample of the study to calculate the stability factor, to determine the degree of responses of the respondents to the questionnaire and to identify ambiguous questions and to provide preliminary testing of hypotheses and to clarify some design and methodological problems. The stability test for the questionnaire was conducted using the alpha-Cronbach coefficient and the result was 0.998 and this means that the data is stable as shown in Table (1) below:

**Table (1): Alpha Cronbach coefficient of the questionnaire**

No.	Axis	Number of ferries	Stability (consistency)
1	First hypothesis	6	0.913
2	Second hypothesis	6	0.943
5	Total statements	12	0.998

*Source: Information obtained from the output of SPSS program, 2022*

The above table shows that the Cronbach coefficient for all the terms of the questionnaire is 0.998, which is high and the reference to the terms of the questionnaire is that the increase in the value of the Cronbach coefficient means increasing the credibility of the data. This means that the measure measures what is measured.

**5.7 Used Statistical methods:** To achieve the objectives of the study and to verify its hypotheses, the following statistical methods were

used (frequency distribution of responses, percentages, spearman-brown equation to calculate the coefficient of stability, arithmetic mean, standard deviation, variance and chi-square test to denote hypotheses).

**5.8 The first hypothesis testing**

**H1. There is statistical relationship between tax justice and reducing domestic double taxation.**

**Table (2): The frequency distribution of the responses of the sample members of the study for the first hypothesis terms**

No	Sentences	Frequency and percentage%									
		Strongly Disagree		Disagree		Neutral		Agree		Strongly agree	
		f	P	f	p	f	p	f	P	f	P
1	Tax justice reducing double taxation resulting from multiplicity of tax authorities within the borders of the same country	2	4%	7	14%	4	8%	23	46%	14	28%
2	Tax justice reducing double taxation resulting from multiplicity of financial authorities within the borders of the same country	5	10%	5	10%	4	8%	21	42%	15	30%
3	Tax justice reducing double taxation resulting from imposing tax on the same tax base within the borders of the same country	6	12%	4	8%	7	14%	18	36%	15	30%
4	Tax justice reducing double taxation resulting from imposing tax on the same taxpayer within the borders of the same country	3	6%	3	6%	5	10%	14	28%	25	50%
5	Tax justice reducing double taxation resulting from imposing tax in the same time period within the borders of the same country	3	6%	4	8%	8	16%	14	28%	21	42%
6	Tax justice reducing double taxation resulting from imposing tax on the same tax substance within the borders of the same country	1	2%	2	4%	3	6%	22	44%	22	44%

*Source: Information obtained from the output of SPSS program, 2022*

From table (2) which explains the ratios and frequencies of the terms of hypothesis that states “There is statistical relationship between tax justice and reducing domestic double taxation”;

The researchers note in the first sentence “Tax justice reducing double taxation resulting from multiplicity of tax authorities within the borders of the same country” that (37) individuals, representing (74%) of the surveyed sample agreed with the sentence, while the neutrals are (4) individuals, representing (8%) of the surveyed sample, also there is (9) individuals, representing (18%) of the surveyed sample disagreed.

In the second sentence “Tax justice reducing double taxation resulting from multiplicity of financial authorities within the borders of the same country” the researchers note that (36) individuals, representing (72%) of the surveyed sample agreed with the sentence, while there is (4) neutral individuals, representing (8%) of the surveyed sample, also there is (10) individuals, representing (20%) of the surveyed sample disagreed.

In the third sentence, “Tax justice reducing double taxation resulting from Imposing tax on the same tax base within the borders of the same country” the researchers note that (33) individuals,

representing (66%) of the surveyed sample agreed with the sentences, and (7) of the surveyed sample are neutral, representing (14%), while there is (10) individuals, representing (20%) of the surveyed sample disagreed.

In the fourth sentence, "Tax justice reducing double taxation resulting from imposing tax on the same taxpayer within the borders of the same country" the researchers note that (39) individuals, representing (78%) of the surveyed sample agreed with the sentence, while the neutrals are (5) individuals, representing (10%) of the surveyed sample, also there is (6) individuals, representing (12%) of the surveyed sample disagreed.

In the fifth sentence, "Tax justice reducing double taxation resulting from imposing tax in the same

time period within the borders of the same country" the researchers note that (35) individuals, representing (70%) of the surveyed sample agreed with the sentence, while the neutrals are (8) individuals, representing (16%) of the surveyed sample, also there is (7) individuals, representing (14%) of the surveyed sample disagreed.

In the sixth sentence, "Tax justice reducing double taxation resulting from imposing tax on the same tax substance within the borders of the same country" the researchers note that (44) individuals, representing (88%) of the surveyed sample agreed with the sentence, while the neutrals are (3) individuals, representing (6%) of the surveyed sample, also there is (3) individuals, representing (6%) of the surveyed sample disagreed.

**Table (3): The mean and the mode of the responses of the sample members of the study for the terms of the first hypothesis**

No	Sentences	Mean	Mode	Interpretation
1	Tax justice reducing double taxation resulting from multiplicity of tax authorities within the borders of the same country	4.01	5	Strongly agree
2	Tax justice reducing double taxation resulting from multiplicity of financial authorities within the borders of the same country	3.87	4	agree
3	Tax justice reducing double taxation resulting from Imposing tax on the same tax base within the borders of the same country	4.00	5	Strongly agree
4	Tax justice reducing double taxation resulting from imposing tax on the same taxpayer within the borders of the same country	4.38	5	Strongly agree
5	Tax justice reducing double taxation resulting from imposing tax in the same time period within the borders of the same country	4.10	5	Strongly agree
6	Tax justice reducing double taxation resulting from imposing tax on the same tax substance within the borders of the same country	4.02	5	Strongly agree

*Source: Information obtained from the output of SPSS program, 2022*

In table (3) which shows, the descriptive statistics of terms of the first hypothesis, that states (There is statistical relationship between tax justice and reducing domestic double taxation), the researchers

note that, the Arithmetic mean is in the range of (3.87 – 4.38) and the mode is in the range of (4 - 5). And according to the five-digit Likert scale, the individuals answers are strongly agree.

**Table (4): Test Chi – square for first hypothesis**

No	Sentences	Chi-square	Degree of freedom	Statistical significance
1	Tax justice reducing double taxation resulting from multiplicity of tax authorities within the borders of the same country	120.2	2	.000
2	Tax justice reducing double taxation resulting from multiplicity of financial authorities within the borders of the same country	111.02	1	.000

3	Tax justice reducing double taxation resulting from Imposing tax on the same tax base within the borders of the same country	99.82	2	.000
4	Tax justice reducing double taxation resulting from imposing tax on the same taxpayer within the borders of the same country	86.99	1	.000
5	Tax justice reducing double taxation resulting from imposing tax in the same time period within the borders of the same country	106.16	2	.000
6	Tax justice reducing double taxation resulting from imposing tax on the same tax substance within the borders of the same country	102.33	2	.000

Source: Information obtained from the output of SPSS program, 2022

In order to test the validity of the hypothesis, which states “There is statistical relationship between tax justice and reducing domestic double taxation”, the Chi – square test was used for the axis expressions. The values of the Chi – square calculated as follows; (120.2, 111.02, 99.82, 86.99, 106.16 and 102.33) with degrees of freedom (1-2), and with the statistical significance for all terms (0.00). When comparing the level of statistical significance with the permissible level of

significance (0.05) the researchers note that, the level of statistical significance is less than the level of morale, this means that there are differences of statistical significance of the terms of the hypothesis and the hypothesis achieved.

### 5.9 Second hypothesis Testing

**H2. There is statistical relationship between tax justice and reducing international double taxation.**

**Table (5): The frequency distribution of the responses of the sample members of the study for the first hypothesis terms**

No	Sentences	Frequency and percentage%									
		Strongly Disagree		disagree		Neutral		Agree		Strongly agree	
		f	p	f	p	f	P	f	P	F	p
1	Tax justice reducing international double taxation occurs due to inconsistency of the tax systems in different countries	1	2%	3	6%	6	12%	20	40%	20	40%
2	Tax justice reducing international double taxation occurs due to justification for taxation by individual or multiple states	2	4%	3	6%	4	8%	15	30%	26	52%
3	Tax justice reducing lawful and unlawful international double taxation	0	0%	5	10%	6	12%	20	40%	19	38%
4	Tax justice reducing international double taxation resulting from dual residence-source conflicts	6	12%	7	14%	2	4%	12	24%	23	46%
5	Tax justice reducing international economic double taxation occurs when the same economic transaction, item or income is taxed in two or more countries during the same period	10	20%	8	16%	6	12%	13	26%	13	26%
6	Tax justice reducing international juridical double taxation occurs due to a situation	3	6%	1	2%	4	8%	22	44%	20	40%

whereby, two or more States levy their respective taxes on the same entity or person on the same income and for identical periods									
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*Source: Information obtained from the output of SPSS program, 2022*

In table (5) which explained the ratios and frequencies of the terms of the hypothesis that states “There is statistical relationship between tax justice and reducing international double taxation” The researchers note in the first sentence “Tax justice reducing international double taxation occurs due to inconsistency of the tax systems in different countries” that (40) individuals, representing (80%) of the surveyed sample agreed with the sentence, and there is (6) individuals, representing (12%) of the surveyed sample are neutral, while there is (4) individuals, representing (8%) of the surveyed sample disagreed.

In the second sentence, “Tax justice reducing international double taxation occurs due to justification for taxation by individual or multiple states” researchers note that (41) individuals, representing (82%) of the surveyed sample agreed with the sentence, while the neutrals are (4) individuals, representing (8%) of the surveyed sample, also there is (5) individuals, representing (10%) of the surveyed sample disagreed.

In the third sentences, “Tax justice reducing lawful and unlawful international double taxation” researchers note that (39) individuals, representing (78%) of the surveyed sample agreed with the sentences, and there is (6) individuals, representing (12%) of the surveyed sample are neutral, while there is (5) individuals, representing (10%) of the surveyed sample disagreed.

In the fourth sentences, “Tax justice reducing international double taxation resulting from dual residence-source conflicts” the researches note that (35) individuals, representing (70%) of the surveyed sample agreed with the sentence, and (2) individuals, representing (4%) of the surveyed sample are neutrals, while there is (13) individuals, representing (26%) of the surveyed sample disagreed.

In the fifth sentences, “Tax justice reducing international economic double taxation occurs when the same economic transaction, item or income is taxed in two or more countries during the same period” the researches note that (26) individuals, representing (52%) of the surveyed sample agreed with the sentence, and (6) individuals, representing (12%) of the surveyed sample are neutrals, while there is (18) individuals, representing (36%) of the surveyed sample disagreed.

In the sixth sentences, “Tax justice reducing international juridical double taxation occurs due to a situation whereby, two or more States levy their respective taxes on the same entity or person on the same income and for identical periods” the researches note that (42) individuals, representing (84%) of the surveyed sample agreed with the sentence, and (4) individuals, representing (8%) of the surveyed sample are neutrals, while there is (4) individuals, representing (8%) of the surveyed sample disagreed.

**Table (6): The mean and the mode of the responses of the sample members of the study for the terms of the second hypothesis**

No	Sentences	Mean	Mode	Interpretation
1	Tax justice reducing international double taxation occurs due to inconsistency of the tax systems in different countries	4.08	5	Strongly Agree
2	Tax justice reducing international double taxation occurs due to justification for taxation by individual or multiple states	4.05	5	Strongly Agree
3	Tax justice reducing lawful and unlawful international double taxation	4.12	5	Strongly Agree
4	Tax justice reducing international double taxation resulting from dual residence-source conflicts	4.26	5	Strongly Agree

5	Tax justice reducing international economic double taxation occurs when the same economic transaction, item or income is taxed in two or more countries during the same period	4.32	5	Strongly Agree
6	Tax justice reducing international juridical double taxation occurs due to a situation whereby, two or more States levy their respective taxes on the same entity or person on the same income and for identical periods	4.02	5	Strongly Agree

*Source: Information obtained from the output of SPSS program, 2022*

In the table (6) that showed the descriptive statistics of the first hypothesis terms, which states (There is statistical relationship between tax justice and reducing international double taxation), the

researchers note that, the Arithmetic mean is in the range of (4.02 – 4.32) and the mode is in the range of (4 - 5). And according to the five-digit Likert scale, the individuals answers are strongly agree.

**Table (7): Test Chi - square second hypothesis**

No	Sentences	Chi-square	Degree of freedom	Statistical significance
1	Tax justice reducing international double taxation occurs due to inconsistency of the tax systems in different countries	102.23	1	.000
2	Tax justice reducing international double taxation occurs due to justification for taxation by individual or multiple states	110.25	1	.000
3	Tax justice reducing lawful and unlawful international double taxation	98.63	2	.000
4	Tax justice reducing international double taxation resulting from dual residence-source conflicts	109.56	1	.000
5	Tax justice reducing international economic double taxation occurs when the same economic transaction, item or income is taxed in two or more countries during the same period	98.68	1	.000
6	Tax justice reducing international juridical double taxation occurs due to a situation whereby, two or more States levy their respective taxes on the same entity or person on the same income and for identical periods	99.36	1	.000

*Source: Information obtained from the output of SPSS program, 2022*

In order to test the validity of the hypothesis, which states “There is statistical relationship between tax justice and reducing international double taxation”, the Chi-square test was used for the axis expressions. The values of the Chi-square calculated as follows; (102.23, 110.25, 98.63, 109.56, 98.68, and 99.36) with degrees of freedom (1-2), and with the statistical significance for all terms (0.00). When comparing the level of statistical significance with the permissible level of significance (0.05) the researchers note that the level of statistical significance is less than the level of morale, which means there are differences of

statistical significance of the terms of the hypothesis and the hypothesis achieved.

## 6. Conclusion

The study mainly aimed to test the role of tax justice in reducing double taxation, which has been troubling taxpayers at the local and international levels. The results of the field study concluded that achieving tax justice contributes significantly to reducing double taxation with its various local and international patterns. The results of the study also showed the possibility of reducing the phenomenon of international double taxation through

international agreements to reduce the tax and customs burden on dealers in international trade, whether they are individuals or companies.

And because this study was conducted in the Sudanese environment, whose economy suffers from massive inflation, the researchers suggest the possibility of applying the study in a better economic environment to know the results. The researchers also suggest conducting more studies on the role of tax justice in reducing the phenomenon of tax evasion.

## 7. Results of the study

After completing filed study and hypotheses testing, the researchers found the following results:

7.1 Tax justice reducing double taxation resulting from imposing tax on the same tax substance within the borders of the same country.

7.2 Tax justice reducing double taxation resulting from imposing tax on the same taxpayer within the borders of the same country.

7.3 Tax justice reducing double taxation resulting from multiplicity of financial authorities within the borders of the same country.

7.4 Tax justice reducing international juridical double taxation occurs due to a situation whereby, two or more States levy their respective taxes on the same entity or person on the same income and for identical periods.

7.5 Tax justice reducing international double taxation occurs due to justification for taxation by individual or multiple states.

7.6 Tax justice reducing lawful and unlawful international double taxation.

## 8. Recommendations

Based on the results of the study, the researchers recommend the following:

8.1 Continuous review and enhancement of local tax legislations to ensure the avoidance of domestic double taxation and the achievement of tax justice among taxpayers.

8.2 With the existence of electronic commerce as a result of technological developments, tax

legislation should be enacted to accommodate these changes in order to ensure the achievement of tax justice and non-double taxation locally and internationally.

8.3 The tax authorities in Sudan should review and evaluate the double taxation avoidance agreements established by Sudan with other countries to find out the points that need further discussion to prevent further double taxation.

8.4 That Sudan government should enter into new agreements with the countries that it does not have tax agreements before to avoid international double taxation and achieve tax justice.

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