

Abstract

This thesis will concentrate its focus on the impact of tax evasion on the Albanian economy and the general public's perception of the government's continuously evolving and changing fiscal policies. The study will also seek to clarify whether there is any implication between the frequent changes in government fiscal policy and the evasion of taxes if one so exists. Therefore, it is the aim of this research to narrow the research gap identified in the literature review and address the issues posed, thus encouraging the Albanian government to enact better fiscal policies in the future. Several factors were taken into consideration in order to better understand how to develop policies that address tax avoidance. The researcher finds it of immense importance, firstly, to understand the moral behind the decision not to pay tax in order to understand how to develop effective policies on tax evasion. The semi-structured interview format allowed for the collection of results as well as the correct response to this query; hence this research study employed a qualitative method approach, which entails the researcher conducting a total of 11 interviews from the general public, government officials, and well-established business owners who are competent and dedicated professionals working in both the public and private sectors. After careful analysis of the data, the researcher presents the results and conclusions of this thesis along with its limitations and recommendations.