

**E-Filing System Practiced by Inland Revenue
Board (IRB):
Perception towards Malaysian Taxpayers**

**SYSTÈME DE DÉPÔT ÉLECTRONIQUE APPLIQUÉ PAR
INLAND REVENUE BOARD (IRB):**

PERCEPTION DES CONTRIBUABLES DE MALAISIE

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Abstract: This research is about the Perception of Tax Payers toward E-Filing System introduced by Inland Revenue Board in Malaysia. The objective of the study is to determine factors that will lead the taxpayer's perception toward internet for tax

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filing system. The factors that lead the tax payers to use internet for tax filing are being identified by four independent variables which are perceive usefulness, perceive risk, perceive ease of use and facilitating conditions. This study was conducted in Sungai Petani, Kedah area. Data were collected from 97 respondents as a sample of this research in Sungai Petani, Kedah. This research used quantitative research method, obtaining data through questionnaires and information from secondary data. The sample was randomly selected from population by using convenience random sampling technique. The data collected were analyzed by using frequency, descriptive statistic, independent sample test and ANOVA. Findings indicated that major factors that lead to the perception of the tax payers toward e-filing system is perceive usefulness of the tax filing system itself. For the future research, this study suggested boosting the positive perception toward e-filing system of the tax payer to give the tax payers more exposure on how to use the e-filing system.

Keywords: E-Filing; Inland Revenue Board; Perception; Tax and Taxpayers

Résumé: Cette recherche est sur la perception des contribuables à l'égard du système de dépôt électronique mis en place par Inland Revenue Board en Malaisie. L'objectif de cette étude est de déterminer les facteurs qui mèneront la les contribuables à utiliser le système de déclaration de revenus sur Internet. Les facteurs qui mènent les contribuables à utiliser Internet pour les déclarations fiscales sont en cours d'identification par quatre indépendantes variables qui sont la perception de l'utilité, la perception des risques, la simplicité de l'utilisation et la facilitation des conditions. Cette étude a été menée à Sungai Petani, de la région de Kedah. On a utilisé des données recueillies auprès de 97 sondés à Sungai Petani, dans la région de Kedah comme un échantillon de cette recherche, qui a utilisé la méthode de recherche quantitative, en obtenant des données par des questionnaires et des informations provenant des données secondaires. L'échantillon a été tiré au sort de la population en utilisant la technique pratique d'échantillonnage aléatoire. Les données recueillies ont été analysées en utilisant la fréquence, les statistiques descriptives, le teste d'échantillon indépendant et ANOVA. Les conclusions montrent que les facteurs principaux qui conduisent à la perception des contribuables envers le système de dépôt électronique est la perception de l'utilité du système fiscal de dépôt lui-même. Pour les recherches à venir, cette étude suggère de renforcer la perception positive des contribuables à l'égard du système de dépôt électronique et leur donner plus d'explication sur la façon d'utiliser le système de dépôt électronique.

Mots-clés: dépôt électronique; Inland Revenue Board; perception; taxes et contribuables

1. BACKGROUND OF STUDY

Variety method of intelligent communication is created to make all the operation of distribution of technology easier in smoothing communication transaction and administration. Thereby, Inland Revenue Board (IRB) has taking an action toward era development by introducing the e-Filing (Utusan Malaysia, 2006). The advantage of e-Filing is to make it easier for the tax payer to fulfill tax form rather than to fulfill the form manually by which fulfilling tax form is the annually routine for the tax payer. It is

also easy because the tax payer can send the form through internet although wherever they are and no time constraint. By using e-Filing application, data checking and tax calculation is done automatically which is more accurate rather than doing it manually. E-Filing is also safer because e-Filing application is controlled by safe technology feature which is called as Public Key Infrastructure (PKI) with digital signature to make sure secrecy, validation and data integration of the tax payer (Utusan Malaysia, 2006). The Malaysian government as part of its Multimedia Super Corridor (MSC) project has introduced e-Filing in 2006, which is the process of filing taxes using the Internet as one of the government services. Unfortunately, several consumers don't know how to use internet and computer at all (Utusan Malaysia, 2006). Many people are worried if the action of stopping fulfilling tax form manually will bring up difficulties to the taxpayer who doesn't know how to use computer. Thus, this research tries to determine factors that will lead the tax payers' perception toward internet for tax filing system and to know whether the tax payers have the facilities to use the e-filing system.

1.1 Problem statement

Two consumer units which are FOMCA (Federal Organization Malaysian Consumer Association) and PPIM (Persatuan Pengguna Islam Malaysia) are not agree with the decision of Inland Revenue Board (IRB) to use e-Filing system. They proposed to give the consumer an option that doesn't know how to use internet so that can encourage citizen to pay tax. By fully using e-Filing system will make difficulties to the consumer who lives at the rural areas and doesn't have computer. They also propose that the system should be done in several phases so that consumer will get used to it incrementally. The President of FOMCA, N.Marimuthu said that it is true, e-Filing systems can be more convenience to the consumers but several of them don't know how to use computer and internet. Inland Revenue Board (IRB) should not use e-Filing too quickly until want to stop using of form manually. They have to consider to those don't know how to use computer and internet also rural area society which will bring difficulties to them. Therefore, the rural feel that the system is difficult. To be more specific to those living in the rural area, Malaysia's internet coverage not widely have coverage at certain area. Thus, they have less perception towards e-Filing systems.

1.2 Research objectives

- 1) To know whether the tax payers feel easy to use e-filing system in Sungai Petani.
- 2) To identify whether e-filing system is efficient to be used by taxpayers in Sungai Petani.
- 3) To investigate whether the tax payers have problem in using the e-filing system in Sungai Petani.
- 4) To know whether the tax payers have the facilities to use the e-filing system in Sungai Petani.

1.3 Significance of the study

This research is significant in order to study whether the e-Filing system can enhance efficiency of e-Filing work. It means that, whether e-Filing system can accelerating the process and activities of e-Filing, reduce geographical and distance barriers and enhancing existing process and activities of e-Filing work. This research is also important to identify why some people do not use e-filing system to pay their tax. This research is significant to know the responds of e-Filing system to the society. This is because the researchers are not sure whether all the society able to use the e-Filing system and how they deal with the software. Thereby, this research gives the researcher the answer of the study whether the responds of e-Filing is positively or negatively responds and also responds on the effectiveness of the system in Sungai Petani and overall in Malaysia.

2. LITERATURE REVIEW

The e-Filing system is one the most definitive e-government projects introduced by the Singapore government to revitalize tax filing services and reinstate the wavering public confidence in its tax arm, the Inland Revenue Authority of Singapore (IRAS). Through the utilization of IT as a trust building mechanisms, the e-filing systems has succeeded in reversing disapproving voices towards the tax agency and attracting a phenomenal rate of acceptance among its target audience (Chee-Wee Tan, Shan-Ling Pan and Eric T.K Lim, 2005). Thus, the e-filing system use by the government gives more systematic way for tax payer to pay their tax. Moreover, the systematic of paying tax by using e-filing that introduce by government will create tax payers trust to the government capability to handle their tax to be paid.

According to Vasconcellos V and Rua M (2005), the worlds dissemination of microcomputers and their interconnection through Internet at the end of the of the 1980s led to the adoption of what is called Information and Communication Technologies (ICT) ,symbolizing the integration of information system with data communication. One of the gains resulting from this trend was the possibility of providing information and services at a distance to the citizens through the good practices of Electronic Government. The evolution of ICT led to new forms of relationship between citizen, companies and the public sector including compliance with citizen and governmental obligations required in a democratic system. Thus, these relationships which are between citizen and government will be more closely connected by using ICT application for the electronic filing tax system. By having electronic government, all the businesses between citizen and government will be easier and not difficult to have connection to each other. The electronic filing tax system will let the tax payer to fulfill the form at anytime and anywhere. The citizen doesn't have to go to the Inland Revenue Board to pay their taxes. They just have to use the internet to download the document and fulfill the criteria and send it back to the website at the same time.

The perception or adoption towards an electronic filing system may also be varying between people in urban area with people in rural area. Differences to perceive the usefulness of technology will give different impact to people in believing the benefits of technology. Some people will have a positive belief on technology and some people may not in the same beliefs. A combination of positive and negative beliefs about technology underlies the domain of technology readiness (Lemuria Carter and France Belanger, 2003). In particular, individuals simultaneously have positive (favorable) and negative (unfavorable) beliefs about technology (Agarkhani, 2005). The positive beliefs drive individuals towards new technologies, which they believe that by using technology their work get easier, faster and will create them comfortable feeling to use it in their own workplace or at home. Despite, the negative beliefs may hold them back. They may feel that the new technology or the electronic filing system just waste their time and energy because they have to take time to learn new thing, need them to stay in front of the computer for a long hour to use the system properly.

Although there is already tax preparation software and its promotion by the government, only certain of the tax payer switched to electronic tax filing and the rest still were unwilling to give up by using paper forms (Jen Ruei, Cheng-Kiang, and Wen-Pin Chao, 2005).The intention of government to have electronic tax filling as an opportunity to reengineer the process, making it simpler, faster and error free but still the tax payers unwilling to follow the government. The perception of tax payers towards electronic tax filing start with the technology acceptance which is very important to the tax payers. If the tax payers do not accept technology then they will definitely want to use the system at all. The individual's intentions to use technology in using the system is determined by perceive usefulness. It means that, they expect the system is easy to use. If the tax payers feel difficult to use the system, they will probably not using the system available. Positive attitude of the tax payer towards tax system will make the tax payer more willing to use electronic tax filing and improve their perception towards e-Filing systems.

According to France Belanger and Janine S.Hiller (2006), the intention and willingness of the user to use electronic government is also important to make sure electronic government is fully implemented. The barrier government has to face is about digital divide of the citizen, to create trust of citizen in using electronic government because of citizens basically fear of their privacy of their personal information and also their capability to use the electronic services. Thus, the barriers to the implementation of electronic government have to improve so that the citizen of the country will be able to use the services. The government has to make sure that the electronic services will give convenience to the citizen to use and also to ensure ease of use of the services. By ensuring convenience and ease of use of the services will make the user intent to use electronic government services.

Sheridan J. Coakes and Lyndall Steed (2007) analyzed the positive and negative belief about technology into four dimensions: (1) optimism; defined as a positive view of technology and beliefs in the benefits of technology in increasing job efficiency and enhancing people's life at work and at home. (2) Innovativeness; refers to the extent to which a person believes that he or she is a thought leader, and at the forefront of trying out new technology-based products/services. (3) Discomfort; refers to a perceived lack of control over technology and a feeling of lack of confidence in using the new technologies properly and (4) Insecurity; defined as distrust of technology-based transactions and skepticism about its ability to work effectively. The technology readiness is something that is embedded in individual's mind whether to believe its benefit positively or negatively not a measure of competency.

In order to stimulate voluntary compliance, some nations have developed preventive measures as their main strategy, providing convenient facilities and services for tax payers. One of the preventive measures is to offer a flexible, easy and speedy process for filling returns and payment, which also tends to reduce the administration operating cost which is the convenience in declaring taxes with electronic media (Rains, 1997). Thus, to make sure that citizen intent to follow the requirement, the government has to ensure that the facilitating conditions to use electronic filing tax system are fully ease of use. This is important because if the tax payer felt that it is difficult to use the software, they will probably not like to use it and this will bring problem and perception towards e-Filing systems in the future.

The use of the internet and the information and communication technologies (ICT) has become very important to the government (Majed Al-Mashari, 2007). The electronic government implementation is expected to lower cost and gives the citizen satisfaction in using the services of government organization. The implementation of electronic government is for providing information and services to the citizen through internet. It is to make sure that government services is available online through internet.

According to Shin-Yuan Hung, Chia-Ming Chang and Ting-Jing Yu (2006), the important of determinants of user acceptance of the e-Government services are perceived usefulness, ease of use, perceived risk, trust, compatibility, external influences, interpersonal influence, self-efficacy, and facilitating conditions. Intention to use electronic government is basically based on attitude of the individuals. The Theory of planned behavior model is developed in this study to evaluate user acceptance of information technology, intention to use the information technology, to explain individual acceptance of information technology and also actual use of information technology.

2.1 Research Questions

- 1) Do the tax payers find that e-Filing system is easy to use?
- 2) Is e-filing system is efficient to be use?
- 3) Do the tax payers find e-filing is difficult to be use?
- 4) Do the tax payers own enough facility to use e-filing system?

3. RESEARCH METHODOLOGY

3.1 Research design

The research design for this research is cross-sectional studies. This study can be done in which data are gathered over a period of days.

3.2 Data Analysis

The data were analyzed using statistical software tool (SPSS 15.0) with the uses of Cronbach's Alpha, T-Test, Anova and Descriptive Statistic.

3.3 Population and Sampling

The populations of tax payers at LHDN Sungai Petani are 24,000 tax payers (Inland Revenue Board, 2008). The researcher sample size is 1 percent from the population which is 240 tax payers as the researcher's respondent. The researchers are using simple random sampling in selecting the respondents.

3.4 Pilot Study

The researchers done the pilot study before distribute to the respondents. 30 respondents were chosen in order to know the questionnaires constructed are reliable and understand by the respondents. This reliability analyzed through Cronbach's Alpha value at 0.806.

4. RESULT OF FINDINGS

4.1 Profile of Respondents

In the Table 1, the total number of respondents is 97. A majority of the respondents are female, representing 65.98% (n=64) and the remaining 34.02% are male (n=33), with 23 missing.

As indicated in Table 2, Respondents are categorized into four age groups. They consist of respondents ranging from 20-30 years old, 31-40 years old, 41-50 years old and 50 years old and above. The result shows majority of respondents are in the age of 20-30 years old, which amounted to 41.24 % (n=40), followed by 32.99 % (n=32) in the group of 31-40 years old, 20.62 % (n=20) in the group of 41-50 years old and 5.15 % (n=5) in the group of 50 years and above.

As shown in Table 3, Majority of respondents are in SPM level of education, representing 32.99% (n=32), followed by the group of respondents in MASTER education level with 28.87% (n=28), degree education level with 15.46% (n=15), DIPLOMA education level with 14.43% (n=14) and only minority of them are in the group of other level of education and PMR, consisting of 6.19% (n=6) and 2.06% (n=2).

Result in the Table 4 shows that 78.35% (n=76) of the respondents are within the range of above 6 years of using computer, followed by 12.37% (n=12) of them using computer 4-5 years, 7.22% (n=7) of them using computer 2-3 years and only 1.03% (n=1) for the respondents who using the computer less than 1 years.

In Table 5, result shows that 44.30% (n=43) of the respondents are within the range of RM 1000-2000 of monthly salary, followed by 26.80% (n=26) of them earn RM 2000-3000 monthly, 16.50% (n=16) of them earn above RM 4000 and only 12.40% (n=12) for the respondents who earn RM 3000-4000 monthly.

4.2 Descriptive Data

In Table 6, 55.67% agree that e-filing system is ease to use. Followed by 24.74% Strongly Agree, 16.49% Neither Agree nor Disagree, 2.1% Strongly Disagree and 1.03% Disagree. It is means that most of the tax payers agree that e-filing system is ease to use.

Based on the Table 7, 58.76% Agree that e-filing system enhance efficiency. Followed by 28.87% Strongly Agree, 8.25% Neither Agree nor Disagree, 2.06% Strongly Disagree and 2.06% Disagree. It is means that most of the tax payers agree that e-filing system is efficient to be use.

Based on the Table 8, 46.39% disagree that e-filing system is difficult to be used. Followed by 26.80% neither agree nor disagree, 13.40% strongly disagree, 12.37% agree and 1.03% strongly agree. It is means that most of the tax payers disagree that e-filing system is difficult to be used.

As indicated in Table 9, 45.36% agree that most of the tax payers have own computer and internet to use e-filing system. Followed by neither agree nor disagree and strongly agree is 19.59% and, 9.28% disagree and 6.19% strongly disagree. It is means that most of the tax payers agree that they has enough facilities to use e-filing system which they own computer and internet connection to use e-filing.

4.3 Independent T-Test

As indicated in Table 10, the findings shows that, there is no different between (a) respondents with different gender with perceive usefulness(PU), (b) respondents with different gender with perceive risk(PR), (c) respondents with different gender with perceive ease of use(PEOU) and (d) respondents with different gender with facilitating conditions(FC), as $p > 0.05$.

4.4 ANOVA

In the Table 11, among the variables, ANOVA test shows that there is no difference between (a) respondents with different level of education with perceive usefulness(PU), (b) respondents with different level of education with perceive risk(PR), (c) respondents with different level of education with perceive ease of use(PEOU), as $p > 0.05$. There is a different between (d) respondents with different level of education with facilitating conditions (FC), as $p < 0.05$.

4.5 Reliability Test

As shows in Table 12, The reliability analysis proposed that the reliability coefficient for the overall independent variables which are perceive usefulness (PU), perceive risk (PR), perceive ease of use (PEOU) and facilitating conditions (FC) are reliable at = .655 . These indicate that the instruments are reliable.

5. DISCUSSION AND RECOMMENDATION

5.1 Discussion

In general, findings of the research suggested that the perception towards e-Filing of the tax payers' influence by the way they identify the usefulness of the e-filing system which is perceive usefulness.

However, there are few aspects that should be of concern and to give particular attention by the respective parties. There are four objectives of this research. Firstly, to know whether the tax payers feel easy to use e-filing system. Secondly, to identify whether e-filing system is efficient to be used. Thirdly, to investigate whether the tax payers have problem in using the e-filing system. Finally, to know whether the tax payers have the facilities to use the e-filing system

From the research findings, most of the tax payers' have the positive perception on e-filing system. The findings indicated that majority of the tax payers which representing 55.67% (n=54) agree that the e-Filing system is easy to use. It means, the perception of tax payers towards e-Filing is by perceive ease of use of the e-Filing system itself. Besides that, majority of the tax payers which representing 58.76% (n=57) agree that the e-Filing system introduced by Inland Revenue Board enhanced efficiency for tax filing system. It is mean that the perception of tax payers towards e-Filing is determined by perceive usefulness of the e-Filing system itself. A majority of the tax payers which representing 46.39% (n=45) disagree that e-Filing system is difficult to be used. However, a small portion of the tax payers which representing 1.03% (n=1) still find that e-Filing system is difficult to be use. The minority of the respondent have perceived risk perception towards e-Filing system. It is caused by their level of education and also years of using computers. A majority of the tax payers which representing 45.36% (n=44) have own enough facility to use e-Filing system at home or at the workplace. It is means that the tax payers' perception towards e-Filing determined by the facilitating conditions to use the e-Filing system.

However, it is not surprise that most of the respondent's perception towards e-Filing system is useful to them because of it can help the tax payers to interpret their tax much easier. The e-Filing system enhanced the tax filing form system whereby the tax payers can easily fill the form anywhere and anytime. The perceive usefulness of the e-filing system is most aspect that lead to the tax payer's perception to use e-Filing system. A majority of the tax payers disagree that the e-filing system is difficult to be used, hardly to be trusted and also disagree that they feel doubt when they are using e-filing system. However, there is a minority of the tax payers which have perception on perceive risk on e-Filing system.

From the findings, the tax payers perceive that e-Filing system is ease of use. Most of the respondents perceive ease of use of the e-Filing system because they feel easy to learn how to use e-Filing system. Moreover, the e-filing system instruction is very easy to understand. The tax payers have perception on perceive ease of use towards e-Filing system because it will not cause difficulties for them to use and to understand the instruction of system. A small portion of the respondents in this research is strongly agree that they still find e-Filing system is difficult to be used, hardly to be trust and feel doubt of the e-Filing system. This is because they do not have high level of education and their experience of using computers is very limited. Meanwhile, a majority of the respondents mostly disagree that the e-Filing system is difficult to use. This is because the respondents have high level of education and have more than six years experience of using computer.

A minority of the respondents do not own enough facility condition to use internet at home or at workplace. This will lead to perception on facilitating conditions towards e-Filing system. Furthermore, the respondents which have lower education will not prefer to use e-Filing system. This might due to the fact that they know how to use the internet for tax filing system. Moreover, they cannot understand the instruction given. However, higher education level which they find that e-Filing system enhance the efficiency for tax filing work and make it much more easier.

5.2 Recommendation

There is recommendation from the researcher based on the findings in order to assists Inland Revenue Board to be transparent in E-Filing practiced in Sungai Petani and Malaysia at large. Thus, to increase many tax payers to use e-Filing through internet can be done by giving them more exposure on how to use the system itself. The tax payers need to know in depth how to use the e-Filing system. Moreover, the

government should give more time for the tax payers that do not know how to use computer and internet because e-Filing systems can be more convenience to the consumers that know how to use computer and internet but not for those who does not know about. The government of Malaysia should build fully trust of the tax payers to use e-Filing system to create positive perception towards it. The e-Filing system must be proven to be the best method for the tax payers to use it. By building trust of the tax payers, it can lead to the higher level confidence of the tax payer to use e-Filing system through internet. Moreover, more clear define guidelines should be taught, so that the tax payers do not face difficulties to use the system itself. The Inland Revenue Board (IRB) should have specific approach to increase more tax payers to use e-Filing system in future.

5.3 Future Research

For the future research it can determine the others important factors that influence the e-filing system practiced among taxpayers in Sungai Petani Kedah. The future research also needs to focus on the best system using e-filing among citizen. All of this can be the future research for the e-filing system should refer to the previous research regarding the needs and facilities provided by the government to the citizen.

6. CONCLUSION

Results suggested that generally, the perception of tax payers towards e-Filing system is at acceptance level. Majority of the respondents agree that their perception to use e-Filing through identified by perceive usefulness of the system. Perceive usefulness of the e-Filing system will bring positive perception to use the system. The usefulness of the e-Filing system can be seen by enhancement of the efficiency of tax filing work. Through e-Filing, tax payer will get to know how to fulfill the form, sending the form, how to pay the tax and also to get help and information. Majority of the respondents are agreed with this determination.

Findings also indicated that the higher level of education tax payers and have more experience of using computer will give positive perception to use e-Filing system. Majority of this tax payer perceive e-filing system is useful and perceive ease to be use of the system. E-Filing is to make it easier for the tax payer in settling matters of income tax. The advantage of e-Filing is to make it easier for the tax payer to fulfill tax form rather than to fulfill the form manually by which fulfilling tax form is the annually routine for the tax payer. It is also easy because the tax payer can send the form through internet although wherever they are and no time constraint Besides, small portion of the tax payer have different view of e-Filing system whereby they are more perceive the system will give risk to them by which they tend to determine that e-Filings system is difficult and hardly to be trusted and feel doubt about it.

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TABLES

Table 1: The Relationship between Tangible Dimension and Service Quality in Lembah Bujang area

	Service Quality	Tangible Dimension
Pearson Correlation	1	0.703(**)
Sig. (2-tailed)	.	0.000
N	169	169

Correlation is significant at the 0.01 level (2-tailed).

Table 2: The Relationship between reliability and service quality of the public transports in Lembah Bujang area

	Service Quality	Reliability Dimension
Pearson Correlation	1	0.625(**)
Sig. (2-tailed)	.	0.000
N	169	169

Correlation is significant at the 0.01 level (2-tailed).

Table 3: The Relationship between Responsiveness and Service Quality the public transports in Lembah Bujang area

Pearson Correlation	1	0.519(**)
Sig. (2-tailed)	.	0.000
N	169	169

Correlation is significant at the 0.01 level (2-tailed).

Table 4: Model Summary (b)

1	0.740(a)	0.547	0.539	2.40592
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a. Predictors: (Constant), Responsiveness Dimension, Reliability Dimension, Tangible Dimension

b. Dependent Variable: Service Quality

Table 5: ANOVA (b)

1	Regression	1154.571	3	384.857	66.487	0.000(a)
	Residual	955.098	165	5.788		
	Total	2109.669	168			

a. Predictors: (Constant), Responsiveness Dimension, Reliability Dimension, Tangible Dimension

b. Dependent Variable: Service Quality

Table 6: Coefficients (a)

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
Tangible Dimension	.480	.077	.468	6.255	.000
Reliability Dimension	.217	.071	.227	3.054	.003
Responsiveness Dimension	.103	.045	.147	2.275	.024

a. Dependent Variable: Service Quality