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**DETERMINANTS OF TAX COMPLIANCE INTENTION
AMONG GRAB'S DRIVERS IN KUALA LUMPUR**



**MASTER OF SCIENCE
(INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
JULY 2023**

**DETERMINANTS OF TAX COMPLIANCE INTENTION AMONG GRAB'S
DRIVERS IN KUALA LUMPUR**



**Thesis Submitted to
College of Business,
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in Partial Fulfilment of the Requirement for the Master of Science
(International Accounting)**



Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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Abstrak

Menurut maklumat yang diterima daripada Lembaga Hasil Dalam Negeri Malaysia, menunjukkan pematuhan cukai dalam kalangan pemandu Grab di Kuala Lumpur adalah rendah. Kajian ini mengkaji faktor-faktor penentu dalam kalangan kumpulan pemandu Grab di Kuala Lumpur mengenai pematuhan cukai mereka. Satu kerangka teori telah dikembangkan berdasarkan Teori Gelagat Terancang. Objektif kajian ini adalah untuk menentukan tahap dan hubungan antara sikap, norma subjektif, kawalan gelagat ditanggap (pengetahuan cukai), dan niat terhadap pematuhan cukai dalam kalangan pemandu Grab di Kuala Lumpur. Soal selidik melalui talian telah digunakan bagi tujuan pengumpulan data. Analisa kebolehpercayaan, analisa faktor, analisa deskriptif, dan analisa regresi pelbagai dijalankan menggunakan data yang dikumpulkan daripada 94 responden yang dipilih dengan menggunakan teknik pengambilan sampel rawak dengan kadar peratusan tindak balas sebanyak 63%. Hasil analisa regresi pelbagai menunjukkan bahawa sikap, norma subjektif dan pengetahuan cukai yang diuji dapat menjelaskan 70.9% varians terhadap niat pematuhan cukai. Oleh itu, model yang digunakan dalam kajian ini adalah sesuai dan mampu meramalkan pemboleh ubah bersandar, niat pematuhan cukai. Dari hasil penyelidikan, dapat ditentukan bahawa sikap dan pengetahuan cukai mempunyai pengaruh yang signifikan pada niat pematuhan cukai. Sebaliknya, norma subjektif tidak mempunyai kesan yang signifikan kepada niat pematuhan cukai.

Kata kunci: Niat, Sikap, Norma subjektif, Pengetahuan cukai, Pematuhan cukai



Abstract

According to the information gathered from the Inland Revenue Board of Malaysia, it has been demonstrated that tax compliance among Grab's drivers in Kuala Lumpur was substantially low. This study attempts to investigate the determinants of factors among Kuala Lumpur Grab's driver group on their tax compliance. A theoretical framework was developed based on the Theory of Planned Behaviour. The objectives of the study are to determine the level and relationship of attitude, subjective norms, perceived behaviour control (tax knowledge), and tax compliance intention among Grab's drivers in Kuala Lumpur. Questionnaires via online were used for data collection, reliability analysis, factor analysis, descriptive analysis, and multiple regression analysis were conducted using the data collected from 94 respondents chosen by random sampling techniques with a percentage of response rate by 63%. The result of multiple regression analysis shows that the attitude, subjective norms and tax knowledge tested can explain 70.9% of variances towards the intention of tax compliance. Hence, the model used in this study was supported as being suitable and was able to predict the dependent variable, intention to tax compliance. From the research findings, it was found that attitude and tax knowledge have significant influences on tax compliance intentions. Subjective norms, on the other hand, had no significant impact on tax compliance intentions.

Keywords: Intention, Attitude, Subjective Norms, Tax Knowledge, Tax Compliance



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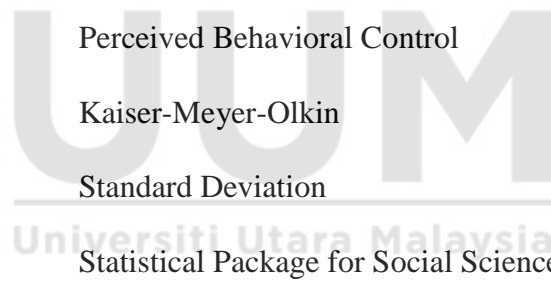
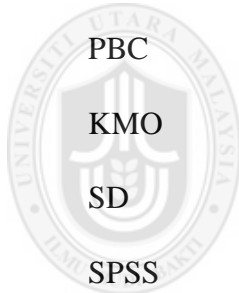
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List of Abbreviations

MOF	Ministry of Finance
IRBM	Inland Revenue Board of Malaysia
SAS	Self-Assessment System
OAS	Official Assessment System
COVID-19	Coronavirus Disease 2019
DOSM	Department of Statistics Malaysia
GDP	Gross Domestic Product
TPB	Theory of Planned Behavior
TRA	Theory of Reasonable Action
PBC	Perceived Behavioral Control
KMO	Kaiser-Meyer-Olkin
SD	Standard Deviation
SPSS	Statistical Package for Social Science



CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Taxes play a crucial role in the fiscal operations of any nation, as they serve as a primary source of revenue for the government, enabling it to allocate funds towards administrative and developmental expenditures. According to Lymer and Oats (2009), the justification for imposing taxes is based on the government's need to generate funds for public spending and promote economic advancement, thereby addressing the problem of income inequality among individuals with different income levels. The primary objective of the tax system is to ensure availability of adequate resources for the country, thereby benefiting both the nation and its residents. Expenditures that contribute to the advancement of the nation's development and the well-being of its citizens include investments in public infrastructure, educational services, social welfare programmes, and healthcare services.

As referred to table 1.1, revenue for the Malaysian government for the year 2021 is derived from the following: income tax of 45%, non-tax revenue of 18.4%, borrowing of 17.7%, indirect tax of 15.9%, and other direct tax of 2.9% (MOF Budget Report, 2021). Income tax is an essential component of revenue for the federal government, bringing in an estimated RM 297,020 million. The IRBM is in charge of collecting all three types of income tax: corporate, personal, and petroleum. Self-Assessment System (SAS), which has been in place since 2001, is crucial to the IRBM's efficient collection of income tax. The systems have replaced Official Assessment System (OAS), under which Income Tax Officer would manually assess tax returns each year. In contrast, under SAS, taxpayers are responsible for filing their own tax returns and making their

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Appendix A

Frequency Table

Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	67	71.3	71.3	71.3
Female	27	28.7	28.7	100.0
Total	94	100.0	100.0	

Age

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < 25 years	11	11.7	11.7	11.7
26 - 35 years	34	36.1	36.1	47.8
36 - 45 years	31	33.0	33.0	80.8
46 - 55 years	15	16.0	16.0	96.8
> 56 years	3	3.2	3.2	100.0
Total	94	100.0	100.0	

Frequency Table (Continued)

Race

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Malay	53	56.4	56.4	56.4
Chinese	28	29.8	29.8	86.2
Indian	12	12.8	12.8	99.0
Others	1	1.0	1.0	100.0
Total	94	100.0	100.0	

Frequency Table (Continue)

Academic

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SPM	9	9.6	9.6	9.6
Diploma / STPM / A-Level	26	27.6	27.6	37.2
Bachelor Degree	42	44.7	44.7	81.9
Master	9	9.6	9.6	91.5
PhD	1	1.1	1.1	92.6
Others	7	7.4	7.4	100.0
Total	94	100.0	100.0	

Frequency Table (Continued)

Experience

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < 1 years	28	29.8	29.8	29.8
1 - 5 years	62	66.0	66.0	95.7
6 - 10 years	4	4.3	4.3	100.0
Total	94	100.0	100.0	

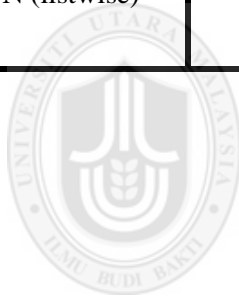
Income

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Below RM3000	21	22.4	22.4	22.4
RM3001 - RM5000	32	34.0	34.0	56.4
RM5001 - RM11000	32	34.0	34.0	90.4
Above RM11000	9	9.6	9.6	100.0
Total	94	100.0	100.0	

Normality Analysis

Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
INTENTION	94	-1.272	.249	.938	.493
ATTITUDE	94	-1.136	.249	.716	.493
SUBJECTIVE NORM	94	-.727	.249	.263	.493
TAX KNOWLEDGE	94	-1.252	.249	1.087	.493
Valid N (listwise)	94				



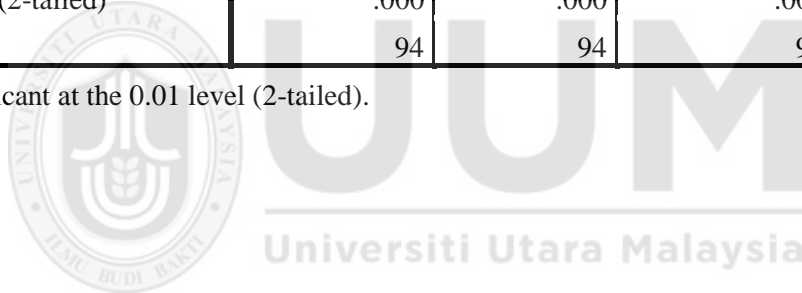
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Correlation Analysis

Correlations

		INTENTION	ATTITUDE	SUBJECTIVE NORM	TAX KNOWLEDGE
INTENTION	Pearson Correlation	1	.809**	.625**	.625**
	Sig. (2-tailed)		.000	.000	.000
	N	94	94	94	94
ATTITUDE	Pearson Correlation	.809**	1	.710**	.529**
	Sig. (2-tailed)	.000		.000	.000
	N	94	94	94	94
SUBJECTIVE NORM	Pearson Correlation	.625**	.710**	1	.499**
	Sig. (2-tailed)	.000	.000		.000
	N	94	94	94	94
TAX KNOWLEDGE	Pearson Correlation	.625**	.529**	.499**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	94	94	94	94

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



Multiple Regression Analysis

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	TAX KNOWLEDGE, SUBJECTIVE NORM, ATTITUDE ^b		Enter

a. Dependent Variable: INTENTION

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.842 ^a	.709	.700	.56319	2.054

a. Predictors: (Constant), TAX KNOWLEDGE, SUBJECTIVE NORM, ATTITUDE

b. Dependent Variable: INTENTION

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	69.666	3	23.222	73.212	.000 ^b
	Residual	28.547	90	.317		
	Total	98.213	93			

a. Dependent Variable: INTENTION

b. Predictors: (Constant), TAX KNOWLEDGE, SUBJECTIVE NORM, ATTITUDE

Multiple Regression Analysis (Continued)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.348	.295		1.181	.241
	ATTITUDE	.623	.082	.643	7.632	.000
	SUBJECTIVE NORM	.040	.095	.035	.424	.673
	TAX KNOWLEDGE	.277	.071	.267	3.908	.000

a. Dependent Variable: INTENTION

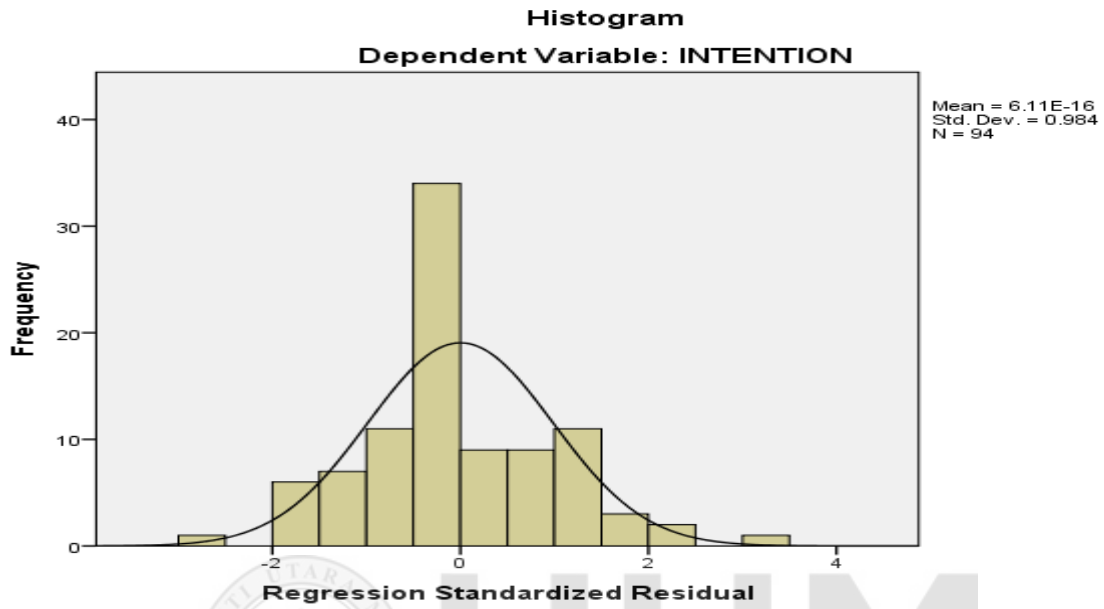
Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.3086	5.0485	4.1330	.86550	94
Residual	-1.58834	1.94169	.00000	.55404	94
Std. Predicted Value	-3.263	1.058	.000	1.000	94
Std. Residual	-2.820	3.448	.000	.984	94

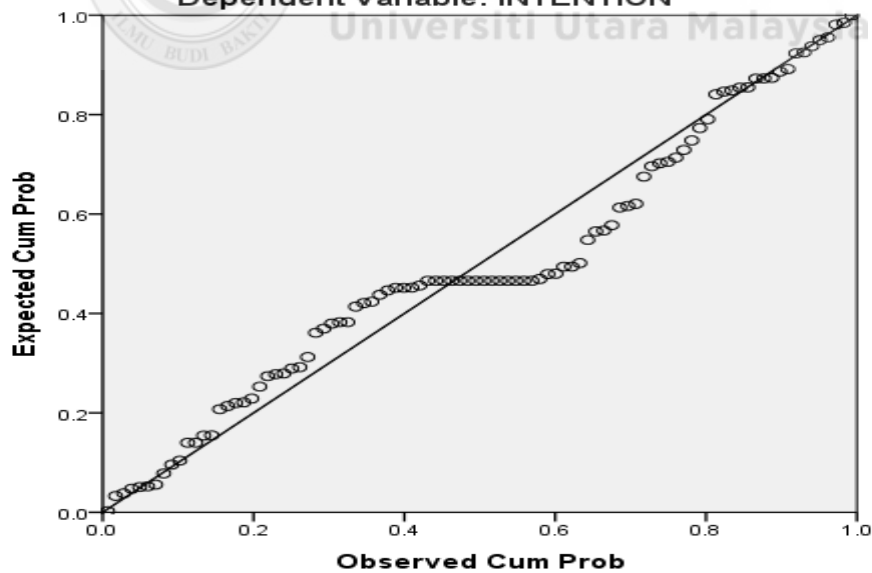
a. Dependent Variable: INTENTION

Multiple Regression Analysis (Continued)

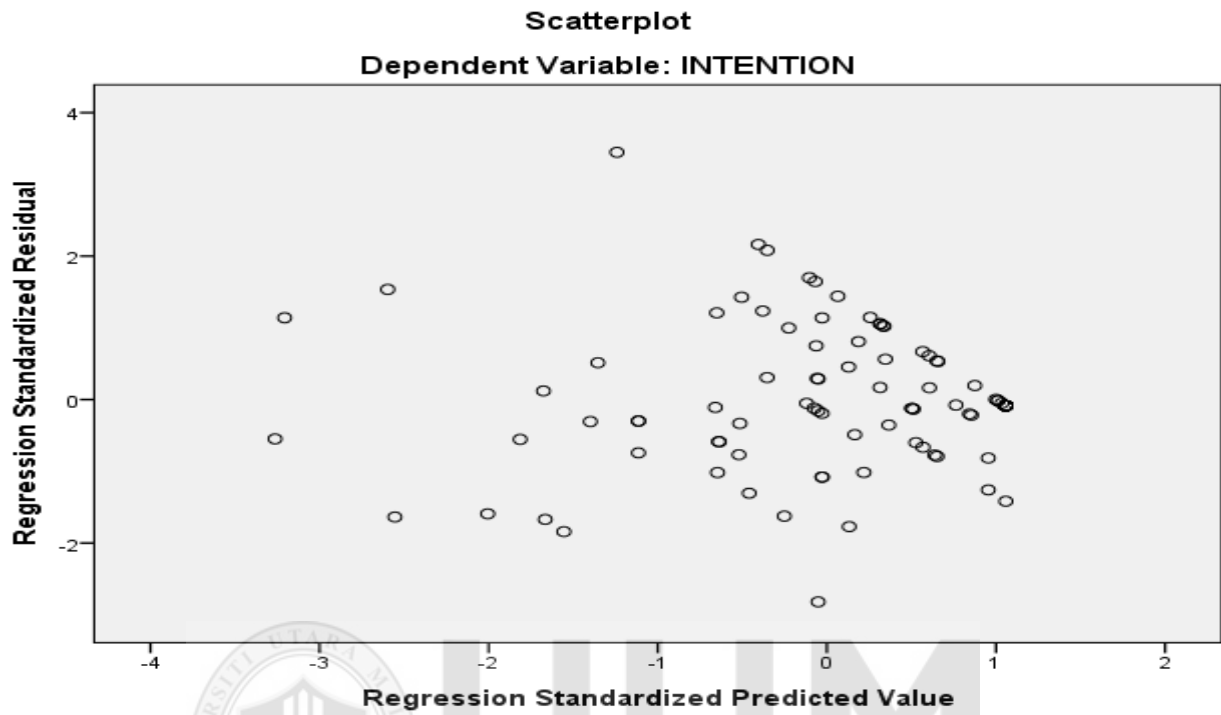
Charts



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: INTENTION












Multiple Regression Analysis (Continued)



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Appendix B

Letter to Request Data for Research

	UNIT PENGAJIAN SISWAZAH POSTGRADUATE STUDIES UNIT (PSU) UUM COB Universiti Utara Malaysia 06010 UUM SINTOK KEDAH DARUL AMAN MALAYSIA	 UUM Universiti Utara Malaysia						
		Tel: 604-928 7155 / 7104 / 7119 / 7121 / 7156 Laman web (Web): http://psuob.uum.edu.my/						
		UUM/COB/P-40 10 August 2022						
TO WHOM IT MAY CONCERN								
Dear Sir/Madam,								
DATA COLLECTION								
COURSE	: MASTERS PROJECT							
COURSE CODE	: BPMZ6996							
LECTURER	: ASSOC. PROF. DR. MUNUSAMY S/O MARIMUTHU							
This is to certify that the following is a postgraduate student from UUM College of Business, Universiti Utara Malaysia. He is pursuing the abovementioned course, which requires him to undertake an academic study and prepare an assignment. The details are as follows:								
<table border="1"><thead><tr><th>NO.</th><th>NAME</th><th>MATRIC NO.</th></tr></thead><tbody><tr><td>1.</td><td>MOHD SYIHAB BIN MOHD MAHFDZUZ</td><td>829348</td></tr></tbody></table>	NO.	NAME	MATRIC NO.	1.	MOHD SYIHAB BIN MOHD MAHFDZUZ	829348		
NO.	NAME	MATRIC NO.						
1.	MOHD SYIHAB BIN MOHD MAHFDZUZ	829348						
In this regard, I hope that you could kindly provide him with assistance and cooperation to enable him to successfully complete the assignment given. All the information gathered will be strictly used for academic purposes only.								
Your cooperation and assistance are very much appreciated.								
Thank you.								
"WAWASAN KEMAKMURAN BERSAMA 2030" "BERKHIDMAT UNTUK NEGARA" "KEDAH SEJAHTERA - NIKMAT UNTUK SEMUA" "ILMU BUDI BAKTI"								
Upholding the principles of trust and integrity								
								
NURUL NADIAH RUSLE Assistant Registrar for Director Postgraduate Studies Unit UUM College of Business								
c.c. - Student's File (829348)								
<hr/>								
Universiti Pengurusan Terkemuka The Eminent Management University								
	   							

Letter to Request Data for Research (Continued)

Mohd Syihab Bin Mohd Mahfdzuz
Jabatan Pematuhan Cukai
Ibu Pejabat Lembaga Hasil Dalam Negeri Malaysia
Menara Hasil Aras 14
Persiaran Rimba Permai
Cyber8, 63000 Cyberjaya Selangor

Jabatan Operasi Cukai
Bahagian Analitik & Perangkaan
Ibu Pejabat Lembaga Hasil Dalam Negeri Malaysia
Menara Hasil Aras 14
Persiaran Rimba Permai
Cyber8, 63000 Cyberjaya Selangor

09 Januari 2023

PERMOHONAN STATISTIK BAGI PENYEDIAAN KERTAS KAJIAN INDIVIDU MASTER KOHORT 5

Saya dengan hormatnya merujuk kepada perkara diatas.

2. Dimaklumkan bahawa saya dalam peringkat penyediaan kertas kajian projek bagi melengkap 6 jam kredit dalam bidang pengajian Master of Science (International Accounting) di Universiti Utara Malaysia, Kohort 5. Sehubungan itu, saya ingin memohon statistik pematuhan cukai yang berkaitan dengan topik kajian saya iaitu "Influence of Attitude, Subjective Norms and Tax Knowledge Affecting Tax Compliance Intention of Grab's Drivers in Kuala Lumpur".
3. Format permohonan statistik tersebut dilampirkan bersama-sama surat ini beserta surat kebenaran permohonan data yang diperolehi dari pihak UUM untuk tindakan lanjut pihak tuan. Surat Memo kelulusan pihak LHDN bagi saya mengikuti pengajian ini turut dilampirkan bersama.
4. Kerjasama dan perhatian tuan dalam perkara ini amatlah dihargai.

Sekian, terima kasih.

Yang benar,

msm
Mohd Syihab Bin Mohd Mahfdzuz
Pelajar Master of Science (International Accounting), UUM Kohort 5

Appendix C

Questionnaire



QUESTIONNAIRE SOAL SELIDIK

**INFLUENCE OF ATTITUDE, SUBJECTIVE NORMS AND TAX KNOWLEDGE
AFFECTING TAX COMPLIANCE INTENTION OF GRAB'S CAR DRIVERS IN
KUALA LUMPUR**

Dear participant,

This questionnaire is designed to study about the influence of attitude, subjective norms and tax knowledge affecting tax compliance intention of Grab's car drivers in Kuala Lumpur. Your participant is highly appreciated.

This study is conducted as a partial fulfilment for my Master of Science (International Accounting). The information you provide for the purpose of this study will be kept **STRICTLY CONFIDENTIAL** and for the academic purpose only.

Your input is highly valued. Thank you very much for your time and cooperation.

Yours sincerely,

Mohd Syihab Bin Mohd Mahfudz
Candidate Master of Science (International Accounting)
Universiti Utara Malaysia
syihabmahfudz@yahoo.com

Peserta yang dihormati,

Soal selidik ini direka untuk mengkaji pengaruh sikap, norma subjektif dan pengetahuan cukai yang mempengaruhi niat pematuhan cukai pemandu kereta Grab di Kuala Lumpur. Penyertaan anda adalah amat diharapkan.

*Kajian ini dilakukan sebagai memenuhi sebahagian daripada keperluan Sarjana Sains (Perakaunan Antarabangsa). Maklumat yang anda berikan untuk tujuan kajian ini akan **DIRAHSLAKAN** dan untuk tujuan akademik sahaja.*

Maklumbalas anda amatlah dihargai. Terima kasih atas kerjasama yang diberikan.

Yang benar,

Mohd Syihab Bin Mohd Mahfudz
Calon Sarjana Sains (Perakaunan Antarabangsa)
Universiti Utara Malaysia
syihabmahfudz@yahoo.com

Questionnaire (Continued)

SECTION A: DEMOGRAPHIC INFORMATION BAHAGIAN A: MAKLUMAT DEMOGRAFI

Please tick (✓) in the box provided.
Sila tandakan (✓) di dalam kotak yang disediakan.

1) Gender / Jantina

<input type="checkbox"/>	Male / Lelaki
<input type="checkbox"/>	Female / Perempuan

2) Age / Umur

<input type="checkbox"/>	< 25 years / tahun
<input type="checkbox"/>	26 – 35 years / tahun
<input type="checkbox"/>	36 – 45 years / tahun
<input type="checkbox"/>	46 – 55 years / tahun
<input type="checkbox"/>	>56 years / tahun

3) Race / Bangsa

<input type="checkbox"/>	Malay / Melayu
<input type="checkbox"/>	Chinese / Cina
<input type="checkbox"/>	Indian / India
<input type="checkbox"/>	Others / Lain-lain

4) Highest Academic Qualification / Tahap Pendidikan Tertinggi

<input type="checkbox"/>	SPM
<input type="checkbox"/>	Diploma / STPM / A-Level
<input type="checkbox"/>	Bachelor Degree / Sarjana Muda
<input type="checkbox"/>	Master / Sarjana
<input type="checkbox"/>	PhD / Doktor Falsafah
<input type="checkbox"/>	Others / Lain-lain : _____

5) Experience working as E-Hailing's Driver / Pengalaman Bekerja Sebagai Pemandu E-Hailing

<input type="checkbox"/>	< 1 years / tahun
<input type="checkbox"/>	1 – 5 years / tahun
<input type="checkbox"/>	6 – 10 years / tahun

6) Monthly Income / Pendapatan Bulanan

<input type="checkbox"/>	Below RM 3,000 / Bawah RM 3,000
<input type="checkbox"/>	RM 3,001 – RM 5,000
<input type="checkbox"/>	RM 5,001 – RM 11,000
<input type="checkbox"/>	Above RM 11,000 / Melebihi RM 11,000

Questionnaire (Continued)

SECTION B: BELOW ARE HYPOTHETICAL TAX SCENARIO AND A NUMBER OF STATEMENTS THAT INFLUENCE COMPLIANCE BEHAVIOUR.

BAHAGIAN B: BERIKUT MERUPAKAN SENARIO HIPOTETIKAL CUKAI DAN SEJUMLAH PERNYATAAN YANG MEMPENGARUHI TINGKAH LAKU PEMATUHAN.

Please rate the following statements on a scale from 1 - 5, with 1 being strongly disagree and 5 being strongly agree.

Sila nilaikan pernyataan berikut pada skala dari 1 - 5, dengan 1 sangat tidak setuju dan 5 sangat setuju

SCENARIO 1

SENARIO 1

Alif is a full-time analyst with a salary income of RM50,000 a year. To support his lifestyle expenses in Kuala Lumpur, he became a part-time Grab driver and earned a net total income of RM24,000 a year. Although he should declare all his income, he decided not to declare the RM 24,000. He is confident that the Inland Revenue Board of Malaysia (IRBM) would not detect this amount if he omits it from his income tax return form since there is no record of the cash received. What would you do if you faced a similar situation as above?

Alif seorang penganalisis sepenuh masa dengan pendapatan penggajian berjumlah RM50,000 setahun. Bagi menampung perbelanjaan gaya hidup di Kuala Lumpur, beliau menjadi pemandu Grab sambil dan memperoleh jumlah pendapatan bersih RM24,000 setahun. Walaupun beliau sepatutnya mengisytiharkan semua pendapatan tersebut, beliau membuat keputusan untuk tidak mengisytiharkan RM 24,000 tersebut. Beliau yakin Lembaga Hasil Dalam Negeri Malaysia (LHDNM) tidak akan mengesan jumlah ini jika tidak memasukkannya dalam borang cukai pendapatan kerana tiada rekod wang tunai yang diterima. Apakah yang akan anda lakukan sekiranya anda menghadapi situasi yang sama seperti di atas?

INTENTION NIAT						
STATEMENTS PERNYATAAN		1	2	3	4	5
1.	I would report my income fully, including the amount RM24,000 from Grab. <i>Saya akan melaporkan pendapatan saya sepenuhnya, termasuk jumlah RM24,000 daripada Grab.</i>					
2.	I would report my income fully, of any amount of income received from Grab in future. <i>Saya akan melaporkan pendapatan saya sepenuhnya, berkaitan sebarang jumlah pendapatan yang diterima daripada Grab pada masa hadapan</i>					

Questionnaire (Continued)

3.	I would NOT attempt to cheat by omitting to report the amount of RM24,000 in my tax return form. <i>Saya TIDAK akan cuba menipu dengan tidak melaporkan jumlah RM24, 000 dalam borang nyata cukai saya.</i>						
4.	I would declare the RM24,000 although that amount arises from the part-time activity. <i>Saya akan mengisytiharkan RM24,000 walaupun jumlah itu timbul daripada aktiviti sambilan.</i>						

ATTITUDE						
SIKAP						
STATEMENTS		1	2	3	4	5
PENYATAAN						
5.	I would be upset if I did NOT declare the amount of RM24,000. <i>Saya akan kecewa jika saya TIDAK mengisytiharkan jumlah RM24,000</i>					
6.	I would feel guilty if I did NOT declare that amount of RM24,000. <i>Saya akan rasa bersalah jika saya TIDAK mengisytiharkan jumlah tersebut sebanyak RM24,000.</i>					
7.	I would feel pleased if I did declare the amount of RM24,000. <i>Saya berasa gembira jika saya mengisytiharkan jumlah RM24,000.</i>					
8.	I believe that is my responsibility to declare the amount of RM 24,000. <i>Saya percaya bahawa ia adalah tanggungjawab saya untuk mengisytiharkan jumlah RM24,000.</i>					

Questionnaire (Continued)

SUBJECTIVE NORM NORMA SUBJEKTIF						
STATEMENTS PERNyataan						
		1	2	3	4	5
9.	My parent would think that I should declare the RM24,000. <i>Ibu bapa saya berpendapat bahawa saya harus mengisytiharkan RM24,000 tersebut.</i>					
10.	My spouse would think that I should declare the RM24,000. <i>Pasangan saya berpendapat bahawa saya perlu mengisytiharkan RM24,000 tersebut.</i>					
11.	My peers would approve of my decision to declare my income by RM24,000. <i>Rakan sebaya saya akan bersetuju dengan keputusan saya untuk mengisytiharkan pendapatan saya sebanyak RM24,000.</i>					
12.	My peers would <u>NOT</u> encourage me to understate the income. <i>Rakan sebaya saya <u>TIDAK</u> akan menggalakkan saya untuk kurang lapor pendapatan.</i>					

PERCEIVED BEHAVIOURAL CONTROL (TAX KNOWLEDGE) PERSEPSI KAWALAN TINGKAH LAKU (PENGETAHUAN CUKAI)						
Questions						
		1	2	3	4	5
13.	With my tax knowledge, skills, and resources, I am aware that I need to declare the amount of RM24,000 in my tax return form. <i>Dengan pengetahuan cukai, kemahiran dan sumber, saya sedar bahawa saya perlu mengisytiharkan jumlah RM24,000 dalam borang nyata cukai saya.</i>					
14.	With my tax knowledge, skills, and resources, I understand the tax regulation relating to omission of income. <i>Dengan pengetahuan cukai, kemahiran, dan sumber, saya memahami peraturan cukai yang berkaitan dengan peninggalan dalam melaporkan pendapatan.</i>					
15.	With my tax knowledge, I would <u>NOT</u> omit the amount of RM24,000 in my tax return form. <i>Dengan pengetahuan cukai saya, saya <u>TIDAK</u> akan meninggalkan jumlah RM24,000 dalam borang nyata cukai saya.</i>					
16.	With my tax knowledge, skills, and resources, I am able to interpret tax regulations relating to omission of income. <i>Dengan pengetahuan cukai, kemahiran dan sumber, saya dapat mentafsir peraturan cukai yang berkaitan dengan peninggalan dalam melaporkan pendapatan.</i>					