FACTOR AFFECTING INTENTION TO COMPLY WITH SPECIAL VOLUNTARY DISCLOSURE PROGRAMME 2.0 AMONG INDIVIDUAL BUSINESSES IN KLANG VALLEY

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ABSTRACT

This research aimed to explore the determinants of intention to access the level of attitude, subjective norms, tax knowledge, awareness, and SVDP 2.0 participation intention among individual businesses in Klang Valley and to examine the correlations between the hypotheses. The objective of this study is to investigate the factors that influence the involvement of individual business taxpayers in SVDP 2.0 in the Klang Valley region. The study utilizes the notion of planned behaviour, which was developed to fill in the gaps in how behaviour is demonstrated. A theoretical framework was constructed based on the theory of planned behaviour (TPB) and the economic deterrence model to examine factors influencing intention to comply with SVDP 2.0. This was to assess the levels of attitude, subjective norms, perceived behavioral control (including tax knowledge and awareness), and their relationships on tax compliance intention in SVDP 2.0 among individual business taxpayers. Online questionnaires were utilized for data collection. Reliability analysis, factor analysis, descriptive analysis, and multiple regression analysis were performed on data gathered from 120 respondents selected through random sampling. Results from multiple regression analysis indicated that attitude, tax knowledge, and awareness significantly influenced intention towards factors affecting SVDP 2.0 among individual business taxpayers. Moreover, the tested independent variables explained 69.3% of the variance in tax compliance intention within SVDP 2.0. Consequently, the model employed in this study was deemed appropriate and proficient in predicting the dependent variable of intention to comply with SVDP 2.0. The practical contributions outlined in the study are rooted in empirical evidence and theoretical insights gathered information from the literature on tax compliance behaviour and TPB. By leveraging this knowledge base, tax authorities can develop targeted strategies and initiatives to bolster compliance with SVDP 2.0 among individual businesses in the Klang Valley, ultimately enhancing program effectiveness and revenue integrity.

Keywords: compliance, attitude, subjective norms, knowledge, awareness

ABSTRAK

Kajian ini bertujuan untuk meneroka penentu niat untuk mengakses tahap sikap, norma subjektif, pengetahuan cukai, kesedaran, dan niat penyertaan Program Pengakuan Khas Sukarela (PKPS 2.0) di kalangan individu yang menjalankan perniagaan di Lembah Klang dan untuk mengkaji korelasi diantara hipotesis tersebut. Objektif kajian ini adalah untuk menyelidik faktor-faktor yang mempengaruhi penglibatan pembayar cukai individu yang menjalankan perniagaan dalam PKPS 2.0 di rantau Lembah Klang. Kajian menggunakan konsep tingkah laku terancang, yang dibangunkan untuk mengisi kekosongan dalam bagaimana tingkah laku dipamerkan. Suatu kerangka teori dibina berdasarkan teori tingkah laku terancang dan model penghalang ekonomi untuk mengkaji faktor-faktor yang mempengaruhi niat untuk mematuhi PKPS 2.0. Ia juga adalah untuk menilai tahap sikap, norma subjektif, kawalan tingkah laku yang dirasai (termasuk pengetahuan cukai dan kesedaran), dan hubungan mereka terhadap niat pematuhan cukai dalam PKPS 2.0 di kalangan pengecualian cukai perniagaan individu. Soal selidik dalam talian digunakan untuk pengumpulan data. Analisis kebolehpercayaan, analisis faktor, analisis deskriptif, dan analisis regresi berganda dilakukan terhadap data yang dikumpulkan daripada 120 responden yang dipilih melalui persampelan secara rawak. Keputusan daripada analisis regresi berganda menunjukkan bahawa sikap, pengetahuan cukai, dan kesedaran mempengaruhi niat terhadap faktor-faktor yang mempengaruhi PKPS 2.0 di kalangan pengecualian cukai perniagaan individu secara signifikan. Selain itu, pembolehubah bebas yang diuji menerangkan 69.3% daripada varian dalam niat pematuhan cukai dalam PKPS 2.0. Oleh itu, model yang digunakan dalam kajian ini dianggap sesuai dan cekap dalam meramalkan pembolehubah bergantung niat untuk mematuhi PKPS 2.0. Sumbangan praktikal yang diterangkan dalam kajian ini bersandar pada bukti empirikal dan pandangan teori yang diperoleh dari literatur tentang tingkah laku pematuhan cukai dan TPB. Dengan memanfaatkan pangkalan pengetahuan ini, pihak LHDNM boleh membangunkan strategi dan inisiatif yang tertumpu untuk memperkuatkan pematuhan dengan PKPS 2.0 di kalangan perniagaan individu di Lembah Klang, dengan mengukuhkan keberkesanan program dan integriti hasil.dalam PKPS 2.0. Oleh itu, model yang digunakan dalam kajian ini telah terbukti sesuai dan berkesan dalam meramalkan pembolehubah bersandar iaitu kecenderungan untuk mematuhi PKPS 2.0.

Kata kunci: pematuhan, sikap, norma subjektif, pengetahuan, kesedaran

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LIST OF ABBREVIATIONS

SVDP	-	Special Voluntary Disclosure Programme
VDP	-	Voluntary Disclosure Programme
IRBM	-	Inland Revenue Board of Malaysia
SAS	-	Self-Assessment System
TRC	-	Tax Reform Committee
JOC	-	Jabatan Operasi Cukai
JTM	-	Jabatan Teknologi Maklumat
ITA1967	-	Income Tax Act 1967
GST	-	Good and Services Tax
ATO	-	Australian Tax Authority
GDP	-	Gross Domestic Product
TPB	-	Theory of Planned Behaviour
PBC	-	Perceived Behaviour Control
SG	-	Salary Group
OG	-	Other Group
SPSS	-	Statistical Package for the Social Sciences
KMO	-	Kaiser-Meyer-Olkin
OECD	-	Organisation for Economic Co-operation and Development)
H1	-	Hypothesis 1
H2	-	Hypothesis 2
H3	-	Hypothesis 3
H4	-	Hypothesis 4
%	-	Percentage
P	-	Pearson

CHAPTER ONE : INTRODUCTION

1.1 Background of the Study

Taxation serves as the primary revenue source for governments worldwide, making it a fundamental aspect of financial governance. Taxes represent compulsory charges imposed by governments on individuals and entities within their jurisdictions. Each country develops its unique taxation system, employing it to generate revenue. Taxes play a crucial and multifaceted role in promoting a nation's economic growth and development. They fund government expenditures, facilitate resource allocation, support income redistribution, and contribute to overall economic stability. Governments leverage taxes not only for fiscal policy but also for various other purposes aimed at enhancing the well-being of their nations.

Additionally, tax policy is closely intertwined with government expenditure strategies, debt management, and monetary policies. Through periodic policy reviews, governments can address issues related to employment, budget allocation, and price stability. In Malaysia, the environment of taxation is divided into two main categories: direct taxes and indirect taxes. The oversight of indirect taxes, which include sales tax, service tax, import duties, and excise duties, is under the purview of the Royal Customs and Excise Department. In contrast, direct taxes include charges on profits or incomes, functioning as a mechanism for the redistribution of income from the private sector to the government, while not impacting production costs.

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APPENDIX A

QUESTIONNAIRE/ *SOAL SELIDIK*

FACTOR AFFECTING ON INTENTION TO COMPLY WITH SPECIAL VOLUNTARY DISCLOSURE PROGRAM (SVDP) 2.0 AMONG INDIVIDUAL BUSINESS IN KLANG VALLEY

FAKTOR YANG MEMPENGARUHI NIAT UNTUK MENYERTAI PROGRAM KHAS PENGAKUAN SUKARELA (PKPS) 2.0 DALAM KALANGAN PEMBAYAR CUKAI PERNIAGAAN INDIVIDU DI LEMBAH KLANG

Dear participants,

This questionnaire is designed to study the determinants of intention to participate in Special Voluntary Disclosure Programme (SVDP) 2.0, among Individual Business Taxpayers in Klang. Thus, I would be very grateful if you could participate in this survey.

This study was conducted as a partial fulfilment for my Master of Science (International Accounting). The survey will take about 10 minutes to complete. Your responses will be kept STRICTLY CONFIDENTIAL. The success of this study highly depends on your assistance. Thank you for taking the time to complete the survey. Your participation and co-operation are highly appreciated.

Peserta yang dihormati,

Borang soal selidik ini dilakukan untuk mengkaji penentu niat untuk menyertai Program Khas Pengakuan Sukarela 2.0 dalam kalangan pembayar cukai perniagaan individu di Lembah Klang. Justeru, saya amat berterima kasih sekiranya anda dapat mengambil bahagian dalam kajian ini.

Kajian ini dijalankan sebagai salah satu syarat untuk melengkapkan Sarjana Sains (Perakaunan Antarabangsa) saya. Soal selidik ini akan mengambil masa sekitar 10 minit untuk dilengkapkan. Jawapan anda adalah RAHSIA. Kejayaan kajian ini sangat bergantung kepada bantuan anda. Terima kasih kerana meluangkan masa untuk melengkapkan borang soal selidik. Penyertaan dan kerjasama anda amaltlah dihargai.

Yours sincerely/ *Yang benar*,

Ahmad Rafiuddin Bin Abdul Hamid
Candidate/ *Calon*
Master of Science (International Accounting) /*Sarjana Sains (Perakaunan Antarabangsa),* Universiti Utara Malaysia
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Section A: Demographic Information
Bahagian A: Maklumat Demografik

Please place a tick (√) in the appropriate box or fill in the blank, where appropriate.
Sila tandakan (√) dalam kotak yang berkenaan atau isi tempat kosong, jika bersesuaian.

1. Gender/ *Jantina*:

☐ Male/ *Lelaki* ☐ Female/ *Perempuan*

2. Race/ *Bangsa*:

☐ Malay/ *Melayu* ☐ Chinese/ *Cina* ☐ Indian/ *India* ☐ Others/ *Lain-lain*

3. Age/ *Umur*:

☐ < 30 years/*tahun* ☐ 41 – 50 years/*tahun*
☐ 31 – 40 years/*tahun* ☐ > 50 years/*tahun*

4. Marital status/ *Status perkahwinan*:

☐ Single/*Bujang* ☐ Married/*Berkahwin* ☐ Divorced/*Janda atau Duda*

5. Education level/ *Tahap pendidikan*:

☐ Bachelor Degree/*Ijazah Sarjana Muda* ☐ STPM/*STPM*
☐ Diploma/*Diploma* ☐ SPM/*SPM*
☐ Others, please specify/*lain-lain,*
:________________________________

6. Which of the classification best describe your business/ *Yang manakah menerangkan klasfikasi perniagaan anda*

☐ Food and Beverages Service Activities/*Aktiviti Perkhidmatan Makanan dan Minuman*
☐ Fishing and Aquaculture/*Perikanan dan Akuakultur*
☐ Specialized Construction Activities/*Aktiviti Pembinaan Pertukangan .*
☐ Financial and Insurance/Takaful Activities/ *Aktiviti Kewangan dan Insurans Takaful*
☐ Personal, Health Care and Cosmetics Products/ *Produk Peniagaan, Kesihatan Diri dan Kosmetik*
☐ Retail Trade, Except of Motor Vehicles and Motorcycles/ *Pernigaan Runcit Kecuali Kenderaan Bermotor dan Motosikal*

☐ Others, please specify/*lain-lain,*

:______________________________

7. Number of years running business/ *Bilangan tahun menjalankan perniagaan*

☐ Less than 3 years/*Kurang dari 3 tahun*
☐ 3-6 years/*tahun*
☐ 7-10 years/*tahun*
☐ 11-15 years/*tahun*
☐ More Than 15 years/*Lebih dari 15 tahun*

8. Business operation activities/ *Aktiviti operasi perniagaan*

☐ Ordinary Stores /Premise / *Kedai/Premis biasa*
☐ Direct Selling/ *Jualan langsung*
☐ Online Plataform / *Platform dalam talian*
☐ Others, please specify/*lain-lain,*

:______________________________

9. Have you ever participated in Special Voluntary Disclosure Programme (SVDP) before?

Adakah anda pernah menyertai Program Khas Pengakuan Sukarela (PKPS) sebelum ini?

☐ Yes/*Ya* ☐ No/*Tidak*

<u>What is SVDP 2.0/*Apa itu PKPS 2.0*?</u>

Special Voluntary Disclosure Programme (SVDP) 2.0 provides an opportunity for taxpayers to come forward voluntarily to report their income and tax computations that are accurate and orderly in line with the IRBM rulings that are in force as well as encouraging taxpayers to pay taxes within the stipulated period. The implementation period SVDP 2.0 is from 06 June 2023 until 31 May 2024. Taxpayers who are eligible to participate in SVDP are new taxpayers, existing taxpayers who have previously declared income to IRBM but have not submitted Income Tax Return Form/Real Form of Real Property Gains Tax for any other year assessment, existing taxpayers who have previously declared income to IRBM but still have unreported additional income and duty payers who failed to stamp documents/agreements within the stipulated stamping period. Taxpayers will also enjoy 0% penalty offer.

Program Khas Pengakuan Sukarela (PKPS) 2.0 memberi peluang kepada pembayar cukai tampil secara sukarela melaporkan pengiraan pendapatan dan cukai mereka yang tepat dan teratur selaras dengan ketetapan LHDNM yang berkuat kuasa serta *menggalakkan pembayar cukai membayar cukai dalam tempoh yang ditetapkan. Tempoh pelaksanaan PKPS 2.0 adalah dari 06 Jun 2023 sehingga 31 Mei 2024. Pembayar cukai yang layak menyertai PKPS 2.0 adalah pembayar cukai baharu, pembayar cukai sedia ada yang sebelum ini telah mengisytiharkan pendapatan kepada LHDNM tetapi belum menyerahkan Borang Nyata Cukai Pendapatan/Borang Nyata Cukai Keuntungan Harta Tanah bagi mana-mana taksiran tahun lain, pembayar cukai sedia ada yang sebelum ini telah mengisytiharkan pendapatan kepada LHDNM tetapi masih mempunyai pendapatan tambahan dan pembayar duti yang tidak lapor/yang gagal mengecop dokumen/perjanjian dalam tempoh mengecap yang ditetapkan. Pembayar cukai juga akan menikmati penalti 0%.*

Section B:
Bahagian B:

Please choose an appropriate answer by tick (√), 1 out of 5 for the suitable answer for all questions.
Pilih satu jawapan dengan tandakan **(√)***, 1 dari 5 untuk jawapan yang sesuai* untuk semua soalan.

1	2	3	4	5
Strongly Disagree/ *Sangat Tidak Bersetuju*	Disagree/ *Tidak Bersetuju*	Not Sure/ *Tidak Pasti*	Agree/ *Bersetuju*	Strongly Agree/ *Sangat Bersetuju*

ATTITUDE / *SIKAP*:

1.	The Special Volunteer Disclosure Programme(SVDP) 2.0 is a brilliant initiative by the government, providing an opportunity for individual taxpayer to rectify their past mistakes without fear of legal consequences. *Program Khas Pengakuan Sukarela(PKPS) 2.0 ialah inisiatif cemerlang kerajaan, memberikan peluang kepada pembayar cukai individu untuk membetulkan kesilapan lalu tanpa rasa takut akan akibat perundangan.*	1	2	3	4	5
2.	Even with the 0% penalty, I might not be willing to participate due to worries about the procedure and possible outcomes. *Walaupun dengan penalti 0%, saya mungkin tidak bersedia untuk mengambil bahagian kerana bimbang tentang prosedur dan kemungkinan kesan akibat.*	1	2	3	4	5
3.	I am optimistic about the SVDP 2.0, hoping it will alleviate the burden of undisclosed income.	1	2	3	4	5

	Saya optimis dengan PKPS 2.0, berharap ia dapat meringankan beban pendapatan yang tidak didedahkan.					
4.	I will cautiously be considering the SVDP 2.0 by evaluating the risks involved. *Saya akan berhati-hati dalam mempertimbangkan PKPS 2.0 dengan menilai risiko yang terlibat.*	1	2	3	4	5
5.	Participating in SVDP 2.0 is a chance for me to align with the law, ensuring that I can operate without the constant worry of legal repercussions. *Menyertai PKPS 2.0 adalah satu peluang untuk saya selaras dengan undang-undang, memastikan bahawa saya boleh beroperasi tanpa kebimbangan berterusan terhadap kesan undang-undang.*	1	2	3	4	5

SUBJECTIVE NORM / ***NORMA SUBJEKTIF*****:**

1.	When my friends use SVDP 2.0, I feel less judged for tax-related issues, making me more willing to reveal any undisclosed income or assets. *Apabila kawan-kawan saya mengambil bahagian dalam PKPS 2.0, saya berasa yakin berkenaan tentang percukaian dan lebih bersedia melaporkan pendapatan atau aset yang tidak dilaporkan.*	1	2	3	4	5
2.	The support from celebrities, politicians, influencers, and successful entrepreneurs, as they give positive influence of SVDP 2.0, it also motivated me to get involved. *Sokongan daripada selebriti, ahli politik, pengaruh, dan usahawan berjaya memberi kesan positif berkaitan PKPS 2.0, ianya memberi inspirasi kepada saya untuk turut serta .*	1	2	3	4	5
3.	Word-of-mouth on social media really influence my decision to actively participate in SVDP 2.0. *Komunikasi dari mulut ke mulut di media sosial memberi kesan kepada keputusan saya untuk terlibat secara aktif dalam PKPS 2.0.*	1	2	3	4	5
4.	Positive media content, comments, and conversations related to SVDP 2.0 create a feeling of shared	1	2	3	4	5

	responsibility, encouraging me to actively participate and reveal previously undisclosed income or assets. *Maklum balas positif dalam talian, komen, dan perbualan mengenai PKPS 2.0 menimbulkan rasa tanggungjawab dan memotivasikan saya untuk terlibat dalam melaporkan pendapatan atau aset yang tidak dilaporkan.*					

PERCEIVED BEHAVIOURAL CONTROL (TAX KNOWLEDGE) /

KAWALAN GELAGAT DITANGGAP (PENGETAHUAN CUKAI):

1.	I have the necessary skills and knowledge to accurately assess and disclose my tax liabilities under the SVDP 2.0. *Saya mempunyai kemahiran dan pengetahuan yang diperlukan untuk menilai dengan tepat dan mendedahkan liabiliti cukai saya di bawah PKPS 2.0.*	1	2	3	4	5
2.	I am sure that I know the tax rules related to SVDP 2.0. *Saya pasti bahawa saya memahami peraturan cukai yang berkaitan dengan PKPS 2.0.*	1	2	3	4	5
3.	I am confident that I can meet the SVDP 2.0 deadline for disclosure and payment without any complications. *Saya yakin bahawa saya boleh memenuhi tarikh akhir PKPS 2.0 untuk pendedahan dan pembayaran tanpa sebarang komplikasi.*	1	2	3	4	5
4.	I am sure that I know about the SVDP 2.0 information provided by IRBM. *Saya tahu dengan maklumat PKPS 2.0 yang diberikan oleh LHDNM.*	1	2	3	4	5

PERCEIVED BEHAVIOURAL CONTROL (AWARENESS) /
*KAWALAN GELAGAT DITANGGAP (KESEDARAN)***:**

1.	I am aware of the SVDP 2.0 programme introduced by the tax authority. *Saya sedar program PKPS 2.0 yang diperkenalkan oleh pihak berkuasa.*	1	2	3	4	5
2.	I am aware of the circulation of information related to the SVDP 2.0 programme.	1	2	3	4	5

	Saya sedar tentang edaran maklumat berkaitan program PKPS 2.0.					
3.	I am aware of the campaigns or outreach programmes organized by the tax authority related to the SVDP 2.0 programme. *Saya sedar tentang kempen atau program jangkauan yang dianjurkan oleh pihak berkuasa cukai berkaitan program PKPS 2.0.*	1	2	3	4	5
4.	I am aware of the benefits associated with complying with the SVDP 2.0 programme. *Saya sedar tentang faedah yang berkaitan dengan mematuhi program PKPS 2.0.*	1	2	3	4	5
5.	I am aware of the consequences of not disclosing the undisclosed income. *Saya sedar akan akibat jika tidak mendedahkan pendapatan yang tidak didedahkan.*	1	2	3	4	5
6.	I am aware of the effort of the tax authority to increase public awareness related to the SVDP 2.0 programme. *Saya sedar usaha pihak berkuasa cukai meningkatkan kesedaran orang ramai berkaitan program PKPS 2.0.*	1	2	3	4	5

INTENTION / *NIAT*:

1.	I intend to participate in the SVDP 2.0 Programme to disclose my previously undisclosed income and assets. *Saya berhasrat untuk menyertai PKPS 2.0 untuk mendedahkan pendapatan dan aset saya yang tidak didedahkan sebelum ini.*	1	2	3	4	5
2.	I am seriously considering taking advantage of SVDP 2.0. *Saya serius mempertimbangkan untuk mengambil kesempatan daripada PKPS 2.0.*	1	2	3	4	5
3.	I plan to disclose my undisclosed assets and income to benefit from zero penalty. *Saya bercadang untuk mendedahkan aset dan pendapatan yang tidak didedahkan untuk mendapat manfaat penalti sifar.*	1	2	3	4	5

4.	Participating in the SVDP 2.0 aligns with my commitment of being a responsible taxpayer. *Mengambil bahagian dalam PKPS 2.0 sejajar dengan komitmen saya sebagai pembayar cukai yang bertanggungjawab.*	1	2	3	4	5
5.	I have intention of voluntary disclosing my undisclosed income and assets. *Saya mempunyai niat untuk mendedahkan secara sukarela pendapatan dan aset saya yang tidak didedahkan.*	1	2	3	4	5

Thank you for taking the time to complete this questionnaire.

Your assistance in providing this information is very much appreciated.

Terima kasih kerana meluangkan masa mengisi borang kaji selidik ini.

Kerjasama anda amatlah dihargai.

APPENDIX B

1. Results Reliability

1.1 Attitude

Reliability Statistics		
Variables	**Cronbach's Alpha**	**N of items**
Attitude	0.710	5

No	Statements	Mean	SD	N
B1.1	The Special Volunteer Disclosure Program (SVDP) 2.0 is a brilliant initiative by the government, providing an opportunity for individual taxpayer to rectify their past mistakes without fear of legal consequences.	4.01	.761	120
B1.2	Even with the 0% penalty, I might not be willing to participate due to worries about the procedure and possible outcomes.	3.68	.944	120
B1.3	I am optimistic about the SVDP 2.0, hoping it will alleviate the burden of undisclosed income.	3.95	.868	120
B1.4	I will cautiously be considering the SVDP 2.0 by evaluating the risks involved.	3.85	.774	120
B1.5	Participating in SVDP 2.0 is a chance for me to align with the law, ensuring that I can operate without the constant worry of legal repercussions.	4.05	.787	120
	Overall	**3.91**	**.564**	

1.2 Subjective norm

Reliability Statistics		
Variables	**Cronbach's Alpha**	**N of items**
Subjective norm	0.743	4

No	Statements	Mean	SD	N
B2.1	When my friends use SVDP 2.0, I feel less judged for tax-related issues, making me more willing to reveal any undisclosed income or assets.	3.96	.834	120

B2.2	The support from celebrities, politicians, influencers, and successful entrepreneurs, as they give positive influence of SVDP 2.0, it also motivated me to get involved.	3.85	.904	120
B2.3	Word-of-mouth on social media really influence my decision to actively participate in SVDP 2.0.	4.12	.832	120
B2.4	Positive media content, comments, and conversations related to SVDP 2.0 create a feeling of shared responsibility, encouraging me to actively participate and reveal previously undisclosed income or assets.	4.07	.786	120
	Overall	**4.00**	**.631**	

1.3 Tax Knowledge

Reliability Statistics		
Variables	**Cronbach's Alpha**	**N of items**
Tax Knowledge	0.843	4

No	Statements	Mean	SD	N
B3.1	I have the necessary skills and knowledge to accurately assess and disclose my tax liabilities under the SVDP 2.0.	3.69	.986	120
B3.2	I am sure that I know the tax rules related to SVDP 2.0.	3.72	1.014	120
B3.3	I am confident that I can meet the SVDP 2.0 deadline for disclosure and payment without any complications.	3.87	.916	120
B3.4	I am sure that I know about the SVDP 2.0 information provided by IRBM.	3.77	.914	120
	Overall	**3.76**	**.790**	

1.4 Awareness

Reliability Statistics		
Variables	**Cronbach's Alpha**	**N of items**
Awareness	0.846	6

No	Statements	Mean	SD	N
B4.1	I am aware of the SVDP 2.0 programme introduced by the tax authority.	4.03	.829	120
B4.2	I am aware of the circulation of information related to the SVDP 2.0 programme.	3.88	.900	120
B4.3	I am aware of the campaigns or outreach programmes organized by the tax authority related to the SVDP 2.0 programme.	3.86	.919	120
B4.4	I am aware of the benefits associated with complying with the SVDP 2.0 programme.	3.89	.951	120
B4.5	I am aware of the consequences of not disclosing the undisclosed income.	4.07	.871	120
B4.6	I am aware of the effort of the tax authority to increase public awareness related to the SVDP 2.0 programme.	4.01	.845	120
	Overall	**3.96**	**.667**	

1.5 Tax Compliance Intention

Reliability Statistics		
Variables	Cronbach's Alpha	N of items
Awareness	0.889	5

No	Statements	Mean	SD	N
B5.1	I intend to participate in the SVDP 2.0 Programme to disclose my previously undisclosed income and assets.	3.99	.893	120
B5.2	I am seriously considering taking advantage of SVDP 2.0.	3.92	.805	120
B5.3	I plan to disclose my undisclosed assets and income to benefit from zero penalty.	4.00	.898	120
B5.4	Participating in the SVDP 2.0 aligns with my commitment of being a responsible taxpayer.	3.98	.756	120
B5.5	I have intention of voluntary disclosing my undisclosed income and assets.	3.98	.869	120
	Overall	**3.98**	**.704**	120

2. Validity (Factor analysis)

Variables	No of item	KMO Value	Bartlett's Test of Sphericity	Eigen value	Variance explain	Sig. P
Attitude	5	.744	102.873	2.339	46.772	.000
Subjective norm	4	.684	116.836	2.282	57.051	.000
Tax knowledge	4	.759	194.322	2.721	68.034	.000
Awareness	6	.830	278.359	3.394	56.573	.000
Tax compliance intention	5	.868	316.672	3.467	69.334	.000

3. Multiple regression

First Attempt and without check construct validity

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig. P
		B	Std. Error	Beta		
1	(Constant)	-.245	.276		-.886	.377
	Attitude	.362	.094	.290	3.874	.000
	Subjective norm	.447	.086	.401	5.201	.000
	Tax knowledge	.150	.075	.168	1.990	.049
	Awareness	.115	.089	.109	1.285	.201
a. Dependent Variable: Tax compliance intention						
R-square = 0.693, F(4, 115) = 64.792, Sig. F = 0.000						