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**DETERMINANTS OF TAX NON-COMPLIANCE AMONG
SMALL MEDIUM ENTERPRISES IN MALAYSIA**

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UUM
Universiti Utara Malaysia

**MASTER OF SCIENCE
(INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
SEPTEMBER 2019**

**DETERMINANTS OF TAX NON-COMPLIANCE AMONG SMALL
MEDIUM ENTERPRISES IN MALAYSIA**



**Research Paper Submitted to
Dean of Tunku Puteri Intan Safinaz School of Accountancy,
Universiti Utara Malaysia,
in Partial Fulfilment of the Requirement for the Master of Sciences
(International Accounting)**



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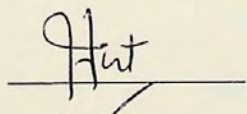
DETERMINANTS OF TAX NON-COMPLIANCE AMONG SMEs IN MALAYSIA

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ABSTRACT

Tax non-compliance issue is not new as it has long existed in tandem with the existence of tax, which if not addressed, will affect the collection of tax revenue that is important to the government for development. Although many studies on tax non-compliance were conducted in the past, there are still limited studies that utilized actual tax audit data to identify the relationship between company characteristics and tax non-compliance. Therefore, this study is conducted to identify factors that may be associated to tax non-compliance such as financial liquidity, capital intensity, size of tax agent, type of industry, company size and company ownership among small and medium enterprises (SMEs) in Malaysia. This study uses audit tax adjustment after field audit as a proxy to tax non-compliance. The sample of this study consists of field audits cases for the year of assessment 2016. The regression analysis showed that only company size has a positive and significant relationship to tax non-compliance. The results obtained from this study can be used to improve the existing policies and regulations to address tax non-compliance. Also, the results obtained can be used by the IRBM to understand the determinants of tax non-compliance.

Keywords: tax non-compliance, tax audit, Small Medium Enterprise (SME)

ABSTRAK

Isu ketidakpatuhan cukai telah lama wujud selari dengan kewujudan cukai, di mana sekiranya tidak dibanteras akan menjejaskan kutipan hasil cukai yang penting kepada kerajaan untuk tujuan pembangunan. Meskipun banyak kajian berkaitan ketidakpatuhan cukai dijalankan pada masa lalu, namun tidak banyak kajian yang menggunakan data audit cukai sebenar untuk mengenalpasti hubungkait di antara ciri-ciri syarikat dan ketidakpatuhan cukai. Oleh itu, kajian ini dijalankan untuk mengenalpasti faktor yang boleh dikaitkan dengan ketidakpatuhan cukai seperti kecairan kewangan, intensiti modal, saiz ejen cukai, jenis industri, saiz syarikat dan pemilikan ekuiti syarikat di kalangan pembayar cukai syarikat kecil dan sederhana (SKS) di seluruh Malaysia. Kajian ini menggunakan pelarasan cukai tambahan yang dikenakan selepas semakan audit sebagai proksi kepada ketidakpatuhan cukai. Sampel kajian ini terdiri daripada kes audit cukai SKS bagi Tahun Taksiran 2016. Analisis regresi menunjukkan hanya saiz syarikat mempunyai hubungan yang positif dan signifikan dengan ketidakpatuhan cukai. Keputusan yang diperolehi daripada kajian ini boleh digunakan untuk memperbaiki polisi dan peraturan sedia ada bagi menangani ketidakpatuhan cukai. Selain itu, LHDNM boleh menggunakan keputusan yang diperolehi untuk memahami penentu-penentu ketidakpatuhan cukai.

Katakunci: ketidakpatuhan cukai, audit cukai, Syarikat Kecil dan Sederhana (SKS)

ACKNOWLEDGEMENT

First and foremost, highest gratitude to the Almighty God for His Grace and blessings, that I am able to complete this research paper. Deepest appreciation to my parents and my family on their love, prayer and support throughout my journey towards the completion of this research paper.

I would like to express sincere appreciation to my supervisor Prof. Madya Dr. Natrah Saad, for all her kindness, valuable assistance, advice and immense knowledge throughout the completion of this research paper. Without her support, guidance, and persistent help, this research paper would not have been possible.

My sincere thanks also goes to all lecturers for their assistance, encouragement, and advice. Last but not least, thank you to all colleagues and the management of the Inland Revenue Board of Malaysia and all those involved directly and indirectly in assisting me to complete this research paper.

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LIST OF ABBREVIATION

RPGT	Real Property Gain Tax
GST	Goods and Service Tax
IRBM	Inland Revenue Board of Malaysia
RMCD	Royal Malaysian Customs Department
SMEs	Small Medium Enterprises
CEO	Chief Executive Officer
OECD	Organisation for Economic Co-operation and Development
GDP	Gross Domestic Product
NSDC	National SME Development Council
ETR	Effective Tax Rate
CPA	Certified Public Accountant
CMS	Case Management System
SPSS	Statistical Package for the Social Science
VIF	Variance Inflation Factor

CHAPTER 1

INTRODUCTION

1.1 Background of the Study

Taxation is important to any country, especially developing countries, as it is not only the major source of revenue but also the surest way for the government to obtain a source of income. For instance, in Ghana, 78% of annual total revenue is from tax (Bedi, 2016); while in Jordan, tax revenue contributed on average, 67% to 73% of total revenue for the period of 2010-2015 (Alshir'ah, Abdul-Jabbar, & Samsudin, 2016).

In Malaysia, direct taxes, such as income tax, constitute a major source of government revenue. As shown in Table 1-1, direct taxes, which consist of income tax and other taxes, such as Stamp Duty and Real Property Gains Tax (RPGT), contribute on average 53% of total federal revenue. On the other hand, indirect taxes, such as export duties, import duties, sales tax and goods and services tax (GST) also contribute significant revenue to the government, which on average is 18.66%. This shows the government's dependence on the Inland Revenue Board of Malaysia (IRBM) and the Royal Malaysian Custom Department (RMCD), as the country's main tax administrators for direct tax and indirect tax. However, according to Loganathan and Taha (2007), due to the high contribution to federal revenue by the IRBM, the government depends more on direct tax with less reliance on indirect tax.

Therefore, any reduction in the IRBM collection will have a direct impact on the entire revenue collection of the federal government. Due to this high dependence, the IRBM constantly improves its actions and strategies to increase tax collection by

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APPENDICES

Post Hoc Tests

Multiple Comparisons

Dependent Variable: Tax_non_compliance

Tukey HSD

(I) Type of Industry	(J) Type of Industry	Mean of Difference			95% Confidence Interval	
		(I-J)	Std. Error	Sig.	Lower Bound	Upper Bound
Construction	Manufacturing	-.12915	.25080	.996	-.8509	.5926
	Trading	.50468	.20202	.130	-.0767	1.0860
	Real Estate	.07370	.31992	1.000	-.8469	.9943
	Services	-.02168	.18674	1.000	-.5591	.5157
	Others	.17166	.34624	.996	-.8247	1.1680
Manufacturing	Construction	.12915	.25080	.996	-.5926	.8509
	Trading	.63383	.23833	.088	-.0520	1.3197
	Real Estate	.20285	.34400	.992	-.7871	1.1928
	Services	.10747	.22553	.997	-.5415	.7565
	Others	.30081	.36861	.964	-.7599	1.3615
Trading	Construction	-.50468	.20202	.130	-1.0860	.0767
	Manufacturing	-.63383	.23833	.088	-1.3197	.0520
	Real Estate	-.43098	.31024	.734	-1.3238	.4618
	Services	-.52636*	.16963	.026	-1.0145	-.0382
	Others	-.33302	.33731	.922	-1.3037	.6377
Real Estate	Construction	-.07370	.31992	1.000	-.9943	.8469
	Manufacturing	-.20285	.34400	.992	-1.1928	.7871
	Trading	.43098	.31024	.734	-.4618	1.3238
	Services	-.09538	.30052	1.000	-.9602	.7694
	Others	.09796	.41871	1.000	-1.1070	1.3029
Services	Construction	.02168	.18674	1.000	-.5157	.5591
	Manufacturing	-.10747	.22553	.997	-.7565	.5415
	Trading	.52636*	.16963	.026	.0382	1.0145
	Real Estate	.09538	.30052	1.000	-.7694	.9602
	Others	.19334	.32840	.992	-.7517	1.1384
Others	Construction	-.17166	.34624	.996	-1.1680	.8247
	Manufacturing	-.30081	.36861	.964	-1.3615	.7599
	Trading	.33302	.33731	.922	-.6377	1.3037
	Real Estate	-.09796	.41871	1.000	-1.3029	1.1070
	Services	-.19334	.32840	.992	-1.1384	.7517

*. The mean difference is significant at the 0.05 level.

