

PalArch's Journal of Archaeology of Egypt / Egyptology

THE ROLE OF TAX AWARENESS AND TAX LEGISLATION IN ENHANCING CONFIDENCE BETWEEN THE TAXPAYER AND THE TAX ADMINISTRATION AND ITS REFLECTION ON TAX REVENUES (AN APPLIED STUDY IN THE IRAQI GENERAL TAX AUTHORITY)

Ali Falih Khalaf¹, Hayder Oudah Kadhim², Reah Chafat Abdullah Alkhazali³

¹Department of Finance and Banking College of Administration and Economics
University of Al-Qadisiyah, Iraq

²Department of Accounting College of Administration and Economics University of Al-
Qadisiyah, Iraq

³Ministry Of Education the General Directorate of Diwaniya Education Iraq

Email: ali.falah@qu.edu.iq¹ hadier.saidy@qu.edq.iq² reahchafat@gmail.com³

Ali Falih Khalaf, Hayder Oudah Kadhim, Reah Chafat Abdullah Alkhazali. The Role of Tax Awareness and Tax Legislation in Enhancing Confidence Between the Taxpayer and The Tax Administration and Its Reflection on Tax Revenues (An Applied Study in The Iraqi General Tax Authority) -- Palarch's Journal of Archaeology of Egypt/Egyptology 18(18), 792-805. ISSN 1567-214x

ABSTRACT:

The research aims to achieve a number of main objectives, including standing on the efficiency of the tax administration in spreading tax awareness, and the research aims to identify the role that tax legislation plays in enhancing confidence between the taxpayer and the tax administration. Two basic hypotheses have been put forward, namely (1) there is a statistically significant correlation between tax legislation and the enhancement of confidence between the taxpayer and the tax administration, (2) there is a statistically significant correlation between tax awareness and the enhancement of confidence between the taxpayer and the tax administration. The research sample is represented by a group of individuals working in the Iraqi General Tax Authority for the data of the fiscal years 2018, 2019, and 2020. The research reached a set of conclusions, the most important of which was that the procedures followed by government departments, including tax departments, are sometimes complicated, which may contribute to the widening of practices related to administrative and financial corruption, which makes the relationship between the taxpayer and the tax administration characterized by doubt and mistrust.

INTRODUCTION:

The efficiency of any tax system does not depend on the value of the taxes imposed, but rather the percentage of what is collected from these taxes, as they are one of the most important resources to supply the public treasury with funds, and in order for the tax legislation to facilitate the collection and collection processes, the articles of this legislation must be Court and appropriate wording, appropriate to the circumstances of the taxpayer, especially with regard to the issue of collection and collection, in accordance with the rules of taxation. Therefore, work must be done to observe the rules of tax, including the rule of justice and the rule of clarity so as to guarantee the rights of both the taxpayer and the tax administration, and each of them is aware and certain of his money of rights and obligations, and therefore this will lead to an improvement in the relationship between them, an increase in the collected tax amounts, and an increase in tax revenues. If these rules are not observed, this will lead to a widening of the gap between the two parties to the tax relationship, and accordingly it will affect tax revenues.

RESEARCH PROBLEM:

The problem is represented in the lack of trust between the taxpayer and the tax administration through the non-compliance of the taxpayers with their tax obligations in a serious manner, as well as the lack of confidence of the tax administration in the declarations submitted by the taxpayer, which negatively affected the tax relationship, in addition to the weakness of the principle of transparency and disclosure in the procedures followed by the taxpayer and the tax administration.

OBJECTIVES OF THE RESEARCH:

The research aims to achieve a number of main objectives, including standing on the efficiency of the tax administration in spreading tax awareness, and the research aims to identify the role that tax legislation plays in enhancing confidence between the taxpayer and the tax administration.

THE IMPORTANCE OF THE RESEARCH:

The research derives its importance by revealing weaknesses in the relationship between the taxpayer and the tax administration, and the adoption of a communication policy between them, as well as analyzing the state of tax awareness and determining its contents because of the great importance of the tax administration in implementing its tax policy and achieving its goals at the level of the individual and society.

RESEARCH HYPOTHESIS:

The research is based on two basic hypotheses, which are as follows: (1) There is a statistically significant correlation between tax legislation and the enhancement of confidence between the taxpayer and the tax administration, (2) There is a statistically significant correlation between tax awareness and the enhancement of confidence between the taxpayer and the tax administration.

RESEARCH SAMPLE:

The research sample is represented by a group of individuals working in the Iraqi General Tax Authority for the data of the fiscal years 2018, 2019, and 2020.

The Concept And Components Of The Tax System:

The tax system is not just a Sharia that begins with the issuance of legislative provisions and ends with the application, but it is a social phenomenon linked to other phenomena, and the tax system in any country consists of three components represented in the tax administration, the taxpayer and tax legislation and the relationship between these components is expressed in the system Taxation and the Optimal Tax System (Lionel, 2008: 3).

It is worth noting that there is no single definition of the tax system. Some said that the concept of the system ranges between two narrow and broad concepts. The narrow concept means a set of legal and technical rules that enable tax deduction in its successive stages, from legislation to linkage and collection. As for the broad concept, it is a set of ideological, economic and technical elements whose composition leads to a specific tax entity, that entity that represents the sensory interface of the system and whose features necessarily differ in an economically advanced society from its image in a backward society. (Osman, 2008: 12).

As for the components of the tax system, they can be clarified as follows: - (Polka, 2010:12-13)

1. The Legislative Department: It is concerned with issuing the tax law that defines the persons and funds subject to tax, i.e. determining the tax base and tax rate, and the procedures for tax assessment and collection.
2. The Executive Department: This department is concerned with applying the tax law issued by the legislative department, and issuing explanations and instructions in case the regulations and decisions are not clear.
3. The Judiciary: It is in charge of adjudicating disputes that may arise between the taxpayers and the executive management in relation to the assessment of the taxes payable by the taxpayers.
4. Taxpayers: Taxpayers are considered one of the most important components of the tax system, so they must have tax awareness and know the importance of taxes for the taxpayer and society in general.

The concept of tax legislation and tax awareness and their importance in the tax system:

Legislations are generally issued to express the needs of society and its special circumstances, so these legislations need to be well formulated and appropriate to suit these needs in general. By expanding the interpretation or

interpretation of the texts of the legislation, which ultimately results in the infliction of injustice on the taxpayers, as well as ambiguity and mis-phrasing, the loopholes through which taxpayers penetrate to practice all types of tax evasion, and the complexity and lack of clarity in the tax law is responsible for evasion whenever the law is Taxation is complex and full of exceptions, easy for the taxpayer to evade (Al-Amour, 2007: 79).

As for tax awareness, the relationship between the taxpayer and the tax administration is affected by the degree of tax awareness, as tax awareness among individuals contributes to their awareness of the importance of contributing to bearing public burdens by paying their obligations towards the state (Mokpo, 2013: 142).

In general, tax awareness varies among taxpayers according to different peoples and nations. It is known that the taxpayer in Northern European countries is less tax evasion as he submits his statement to the financial administration honestly and does not try to resort to devious ways to delay the tax. These countries felt the importance of raising tax awareness in order to accept the automatic taxpayer to pay The tax resorted to various and varied means, as I was concerned with the role that the tax administration plays in its information to the taxpayers, as this transaction leads to increasing their level of tax awareness, as it is responsible for implementing programs related to informing taxpayers of their tax rights and duties (Shams, 504: 2008).

The importance of tax awareness for both the taxpayer and the tax administration is evident in the success of the tax policy and improving the relationship between them, as well as achieving effectiveness in implementing the provisions and laws. Its importance is reflected in the following: (Al-Mahaini and Al-Khatib, 2007: 289)

1. Spreading tax awareness among members of society motivates them to perform their tax duties in accordance with the provisions of the law.
2. The importance of tax awareness in relation to direct taxes, because it makes the taxpayers aware of their tax duties, as the taxpayer pays the tax as a contribution to society, and that this will prompt him to pay attention to public problems and to monitor the government in its financial and economic actions.
3. Familiarizing citizens with the tax, its nature and the legitimacy of the state's right to receive it and the object of its spending, and that the feeling of responsibility towards paying the tax is not based on objective and technical considerations alone, but is based on tax awareness and the enjoyment of community members in the spirit of sound belonging to the homeland.

Institutions, in their various forms, play an important role in spreading tax awareness among taxpayers and the tax administration. If people consider tax evasion as an unethical act, the level of tax compliance among taxpayers will rise even when the chances of detecting tax evasion by the tax administration are low or the penalties are less severe. Mokpo,2013:143).

Enhancing Confidence Between the Parties to The Tax Relationship:

The importance of studying the phenomenon of tax evasion in view of the importance of taxes to the state as the main source of financing public spending, which is one of the most important tools of financial policy, through which the government can influence the level of economic activity, and that the state's need for financial resources to carry out its functions and perform services The public made it impose taxes, as the expansion of the phenomenon of tax evasion would lead to the decay and erosion of the tax proceeds, which weakens the authority of the state and its ability to carry out the burdens entrusted to its apparatus in all economic and social fields, which is reflected in the decline of all public spending decisions of the state (Nambe & Badin, 2014:204).

Tax evasion is a scourge that deprives the public sector of imports, and this in turn is reflected in the public services provided by the state to the citizen, threatening his dignity and weakening his belonging to the homeland, which is reflected in the level of justice and generates a feeling of frustration and social despair. Tax evasion has been defined as the complete or partial disposal of the taxpayer from paying the tax imposed on him, without transferring its burden to others, which affects the state's tax revenue and loses its right (Wahba, 2010: 2). The taxpayers who evaded paying tax were classified into three categories, and they are as follows: - (Amin, 2000: 172).

1. Taxpayers who have the willingness and desire to abide by the law, but their limited knowledge of the provisions of the tax law does not help them to do so.
2. Taxpayers who understand the tax law but choose not to comply with all its provisions.
3. Taxpayers who deliberately do not abide by the provisions of the law and that the correct way to deal with this category is to seek to transfer them from one group to another upwards.

Tax evasion is one of these phenomena that have spread in most societies and whose existence has been associated with the existence of tax, knowing that tax evasion has many and varied reasons. The following are the main reasons that lead to tax evasion, as follows:

1. Administrative reasons: The tax administration is considered a tool for implementing the tax system. The more inefficient and impartial this administration is, the easier it will be for tax evasion (Ibrahim, 2003: 109)
2. Ethical reasons: what is meant by the moral level is the degree of national and cultural awareness prevailing in the state. The higher this level is for individuals, the more these individuals have a high sense of responsibility (Wahba, 2010: 7)

3. Political reasons: The policy followed by the state plays an important role in tax evasion. If the state spends the tax proceeds that it collects in beneficial ways, the individuals feel that what they pay will benefit them, and therefore their tax evasion will decrease (Nambe & Badin, 2014: 205)

4. Economic reasons: A set of economic conditions specific to the taxpayer and general economic conditions lead to either tax evasion or failure to perform his tax duty (Wahba, 2010:8)

Enhancing Trust Between the Taxpayer and The Tax Administration:

The trust between the taxpayer and the tax authorities is part of the trust between the state and the citizen. The citizen who believes that government spending is rational, fair and honest spending is closer to abiding by his national duties, including tax duties. Either the element of trust between the taxpayer and the tax administration in developing countries is almost non-existent, as the assessment officer looks at most or most of the statements and accounts submitted by the taxpayer as incorrect, and that the taxpayer always works to hide his real income, or hide some sources of his income, and what the taxpayer has declared to the tax administration does not represent the correct reality of the taxpayer (Hammad, 2004: 204)

In order to enhance confidence between the taxpayer and the tax administration, the following steps must be followed:

1. Combating tax evasion by all possible means: The responsibility for evasion and its consequences lies with both the tax administration and the taxpayer. Tax reform can limit tax evasion, by issuing simple and clear legislation with appropriate and reasonable tax rates, in addition to activating the role of the tax judiciary to confront crimes Tax evasion (Kamash, 221: 2010)

2. Work on finding an organized and understanding tax system that is capable of correct application of the law: The tax administration is considered the center of gravity in the tax accounting system and the part that can spread movement in the rest of its parts in a disciplined manner to turn it into a working and effective system that achieves the goals (Amin, 2000: 90)

3. Developing tax awareness among taxpayers through various media: In order for the taxpayer to act positively towards tax and passively towards tax evasion, the administration must raise his awareness, as often the question is whether it is possible to effectively combat tax evasion by encouraging the taxpayer to declare his taxes, as the evader feels a danger that may await him (Bulkhuk, 2004: 63)

4. Finding a body that regulates the relationship between the taxpayer and the tax administration: The relationship between the taxpayer and the tax administration is marred by cases of doubt and mistrust, which generates many problems that complicate the tax accounting process, knowing that taxpayers always feel that the tax administration is trying in various ways to deduct part

of their income, which they have made an effort In obtaining it as well as its arbitrariness in this deduction (Ford & Parrish, 2016:6)

5. Reviewing tax legislation: Good, harmonious and coherent financial legislation must not include loopholes that leave room for evasion. These matters also require improving administrative procedures in terms of shortening investigation and collection procedures, which helps to speed up tax realization and collection, thus achieving the element of appropriateness, so the procedures are not long enough to leave room for the taxpayer To evade tax (Shamiya and Al-Khatib, 2007: 210)

An Introduction to The General Tax Authority:

The General Tax Authority was formed from the merger of the General Income Tax Directorate responsible for implementing the income tax law with the General Revenues Directorate, which was applying the Real Estate Tax Law. The merger took place during the year 1982, when it implemented the Income Tax Law No. 113 of 1982. The following:

1. Sections: The organizational structure of the Authority includes the Business and Professions Department, the Companies Department, the Real Estate Transfer Profits Department, the Real Estate Department, the Information Department, the Audit Department, the Financial Department, and the Legal Department.

2. The Authority's branches: The structure of these branches consists of speculative units for the business and professions divisions, the profits from transferring ownership of real estate, the units of audit and collection, the trust fund, and the electronic calculator unit.

3. Assessment units operating in the customs border areas: It includes assessment and audit units and the trust fund. These units are responsible for conducting tax accounting on imported goods and merchandise according to customs permits and collecting the assessed tax as deposits for the benefit of the General Tax Authority.

The Level of Tax Awareness in Iraq:

In order to measure the level of tax awareness among taxpayers, the researcher relied on the numbers of newly registered taxpayers and the ratio of these taxpayers to the total registered taxpayers, in addition to the ratio of both accountable and non-accountable taxpayers to the total number of taxpayers, and by looking at Table No. (1) we note that The percentage of new non-accountable taxpayers ranges between (65% - 76%), and this is a bad indicator, as the rates are very low, in addition to the percentage of accountable taxpayers ranging between (24% - 35%) and these percentages are low compared to the number of registered taxpayers, and it is noted that the number Accountable taxpayers were during the year 2020, numbering 633,000, which is the highest number during the years of research, and these percentages indicate that the level of tax awareness among taxpayers is very

low, which requires immediate and quick treatment by joining all efforts by spreading tax awareness and considering tax a mainstay of the state and society.

Table 1

Percentages of new taxpayers, accountable and non-accounting taxpayers for the years 2018, 2019, 2020

the year	taxpayer ratio		New taxpayers		total taxpayers
	unaccountables	the year	unaccountables	accountants	
2018	%72	2018	816000	312000	1128000
2019	%76	2019	1365000	423000	1788000
2020	%65	2020	1183000	633000	1816000

Source: Prepared by the researcher based on the data of the General Tax Authority / Planning and Follow-up Division.

The reasons for the low level of tax awareness in Iraq are the absence of a true understanding of the role of the tax and the clear ignorance of individuals about its concept, objectives and the significance of its imposition, as the tax has been used politically throughout the ages, and an idea prevails in society that the oil state should not impose taxes due to the abundance of oil resources, without regard to On the other hand, oil is a depleted source and is a political commodity whose prices and production quantities are controlled by multiple factors, in addition to the deteriorating economic conditions in Iraq and the low level of income had a negative impact on the low-income class in terms of social, economic, psychological and political aspects, the more severe the disparity in income distribution. This led to generating a feeling of persecution for not achieving justice, and one of the reasons for the low level of tax awareness is the methods of collection, as these methods were in the past accompanied by a kind of arbitrariness and injustice, which increases the aversion to tax and the state alike. Any other person supplying a lump sum of money to the state treasury.

The population and sample of the research and the statistical methods used:

The research community consists of a group of administrators, accountants and auditors working in the Iraqi General Tax Authority. As for the research sample, a sample was chosen from those individuals, as 98 questionnaire forms were distributed, all of which were retrieved. The questionnaire was designed and the questions were formulated in which the answer is converted into quantitative values On the five-degree Likert scale and over the range from 1 to 5, the apparent validity of the tool was verified using the Cronbach Alpha test, with the aim of verifying its internal consistency. A large degree of credibility was provided in the answers of the research sample members, and a set of statistical methods were used, as the arithmetic mean was used according to the maximum value of the Likert scale of five degrees, percentages and standard deviation, in addition to using the t-test to show that the relationships between the study variables are real relationships It does not come back to chance.

3.4 The results of the distribution of the questionnaire and the analysis of the demographic characteristics of the members of the research sample:

The questionnaires distributed to the research sample amounted to 98 questionnaires, and they were retrieved and collected, that is, the percentage of the retrieved forms was 100%, and it became clear that 45% of the research sample members ranged in age from 30-40 years, and 20% of them were between the ages of 40 -50 years, the rest are more than 50 years old, and the proportion of males in the research sample was 60%, while the proportion of females was 40%. 90% of the research sample held a bachelor's degree, and the rest were holders of certificates higher than the bachelor's degree, which means that they are qualified to understand the subject. With regard to the years of experience of the members of the research sample, the largest percentage was for the category of more than 15 years, at 75%.

Testing The Research Hypotheses and Analyzing the Results:

During this paragraph, the results of the answers of the sample members will be presented and hypotheses tested to show the role of tax awareness and legislation in enhancing confidence between the taxpayer and the tax administration and its reflection on tax revenues, as follows:

First: The results of the first hypothesis test: which states: (there is a statistically significant correlation between tax legislation and the enhancement of confidence between the taxpayer and the tax administration), and to test this hypothesis, the arithmetic averages and standard deviations were extracted for each of the paragraphs or variables of the first research hypothesis, As shown in the following table:

Table 2
Arithmetic averages and standard deviations of the answers of the research sample for the first hypothesis paragraphs

N.o	vertebrae	Arithmetic mean	standard deviation
1	Tax awareness is a basic necessity for the taxpayer.	4.667	0.567
2	Tax awareness is a basic necessity of tax administration.	3.670	0.443
3	The absence of tax awareness among the taxpayer makes the tax accounting process a difficult and complex process.	4.544	0.554
4	Tax awareness should not be limited to the taxing public, but should extend to governmental and non-governmental institutions.	4.448	0.512
5	Governmental and non-	3.889	0.423

	governmental institutions have a role in educating citizens about the importance of tax and its role in financing the budget.		
6	Publishing laws and instructions related to taxes in newspapers and magazines, visual or written, is considered a basic necessity in raising the awareness of the taxpayer.	3.617	0.439
7	There is a need to create a radio program for the tax.	2.886	0.117
8	Most taxpayers lack knowledge of tax legislation.	2.438	0.128
9	Frequent amendments to tax laws generate confusion in the application.	3.997	0.436
10	The participation of the entities acting on behalf of the taxpayer in the formulation of tax laws will contribute to enhancing confidence between the parties to the tax relationship.	4.216	0.503
	overall average	3.837	0.412

Source: prepared by the researcher .

It is noted from Table (2) that the paragraph (tax legislation contributes to enhancing confidence between the taxpayer and the tax administration) has obtained the highest arithmetic mean of (4.667) with a standard deviation of (0.567), either the paragraph (most of the taxpayers lack knowledge of tax legislation) has obtained On the highest arithmetic mean of (2.438) with a standard deviation of (0.128), and thus the general mean of all the paragraphs of this hypothesis has reached (3.837) with a standard deviation of (0.412). To test this hypothesis, a one-sample (T) test was used in order to ensure that the relationship between these variables is real and does not go back to pure chance, and Table No. (3) illustrates this.

Table 3

Results of the One Sample T-test for the answers of the search sample for the first hypothesis paragraphs

%95 confidence interval for teams in the arithmetic mean		The difference in the arithmetic mean	level indication	Degree Freedom	T . value calculated	deviation normative	average Arithmetic
Upper	Lower						
1.996	1.516	1.756	0.000	97	3.975	0.412	3.837

Source: prepared by the researcher.

It is clear from the above table data that there is a statistical significance between the variables of this hypothesis, depending on the calculated (T) value, which is (3.975), which is a statistically significant value at the level of significance ($\alpha < 0.001$), and this indicates that there is a statistically significant correlation Between tax legislation and enhancing confidence between the taxpayer and the tax administration.

Second: The results of the second hypothesis test: which states: (there is a statistically significant correlation between tax awareness and the enhancement of confidence between the taxpayer and the tax administration), and to test this hypothesis, the arithmetic averages and standard deviations were extracted for each of the paragraphs or variables of the second research hypothesis, As shown in the following table:

Table 4

Arithmetic averages and standard deviations of the answers of the research sample for the second hypothesis paragraphs

N.o	vertebrae	Arithmetic mean	standard deviation
1	Tax legislation contributes to enhancing trust between the taxpayer and the tax administration.	3.887	0.416
2	Tax legislation contributes to facilitating the tax accounting process.	3.862	0.433
3	Tax legislation contributes to reducing cases of tax evasion.	4.799	0.549
4	Tax legislation does not achieve the desired objectives without the presence of a good tax administration.	4.443	0.549
5	When the tax legislation is not in the required form, the margin of personal judgment of the assessor increases.	4.552	0.518
6	When tax legislation is not in the required	3.983	0.434

	form, financial corruption increases.		
7	There is a need to create a radio program for the tax.	2.215	0.342
8	Spreading tax awareness among members of society helps motivate taxpayers to voluntarily perform their tax duties.	4.612	0.516
9	Spreading tax awareness among community members helps reduce tax evasion cases.	3.905	0.406
10	Spreading tax awareness among members of society helps to enhance trust between the parties to the tax relationship.	4.003	0.499
	overall average	4.026	0.466

Source: prepared by the researcher.

It is noted from Table (4) that the paragraph (the lack of tax awareness of the taxpayer makes the tax accounting process a difficult and complex process) has obtained the highest arithmetic mean of (4.799) with a standard deviation of (0.549), either a paragraph (there is a need to create a special radio program In tax), it obtained the highest arithmetic mean of (2.215) with a standard deviation (0.342), and thus the general average for all the paragraphs of this hypothesis reached (4.026) with a standard deviation (0.466). To test this hypothesis, a one-sample (T) test was used in order to ensure that the relationship between these variables is real and does not go back to pure chance, and Table No. (5) illustrates this.

Table 5

Results of the One Sample T-test for the answers of the search sample for the second hypothesis paragraphs

%95confidence interval for teams in the arithmetic mean		The difference in the arithmetic mean	level indication	Degree Freedom	T . value calculated	deviation normative	average Arithmetic
Upper	Lower						
1.874	1.344	1.609	0.000	97	3.995	0.466	4.026

Source: prepared by the researcher.

It is clear from the above table data that there is a statistical significance between the variables of this hypothesis, depending on the calculated (T) value, which is (3.995), which is a statistically significant value at the level of significance ($\alpha < 0.001$), and this indicates that there is a statistically significant correlation Between tax awareness and enhancing confidence between the taxpayer and the tax administration.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions:

During this research, a set of conclusions were reached, which are as follows:

1. The age of the applicable tax legislation, the multiplicity, multiplicity and intertwining of the applicable tax laws is one of the reasons that led to the deepening of the gap between the taxpayer and the tax administration, as the provisions of this law were subjected to many and continuous amendments that created a state of legal instability in its application.
2. The low level of tax awareness of the taxpayers towards the tax and as a result the decrease in tax commitment, caused by ignoring and neglecting the adoption of the national and moral dimension of the taxpayer towards the tax issue.
3. The procedures followed by the tax departments are characterized by complexity, which makes the relationship between the taxpayer and the tax administration characterized by suspicion and mistrust.
4. The decrease in the rate of cooperation and coordination between tax departments, state departments, local bodies, professional syndicates, and private institutions, which reduced the rate of providing tax departments with information about taxpayers.

RECOMMENDATIONS:

Based on the conclusions that have been reached, the research recommends the following:

1. The necessity of updating the tax legislation while following up on the problems that it creates when implementing and working to fill all the gaps that appear during implementation, while adhering to the new rules.
2. The need to work on developing tax awareness among taxpayers and work to remove the psychological barrier between taxpayers and the tax administration through seminars, pamphlets, information and the issuance of an annual magazine in this regard.
3. It is necessary to simplify and facilitate the procedures followed in the tax departments, and work to implement the principle of equality and work to increase the incentives for those who are obligated to submit statements by organizing records with the names of the committed and violating taxpayers and dealing with them in the future on this basis.
4. Coordination and continuous cooperation between tax departments, state departments, local bodies, professional syndicates, and private institutions on what is related to linking and collecting taxes on taxpayers, and working to link all these departments and official and unofficial institutions related to a unified information network.

REFERENCE

- Ibrahim Faleh Ahmed, (2003), The Objectivity of the Decision of the Evaluation Commissioner in Palestine, an unpublished MA thesis in Tax Disputes, An-Najah National University in Nablus, Palestine.
- Amin, Abdullah Mahmoud, (2000), Evaluating the Effectiveness of the Tax Accounting System for Income Tax in Iraq, PhD thesis in Accounting, College of Administration and Economics, Al-Mustansiriya University.
- Boulkhoukh, Issa, (2004), Fiscal control as a tool to combat tax evasion and fraud, Master's thesis, Hadj Lakhdar University, Batna, Algeria.
- Hammad, Ayman Rashid Sadeq, (2004), Taxes on the Profits of Self-Employed Professions in Palestine, an unpublished MA thesis in Tax Disputes, An-Najah National University in Nablus, Palestine.
- Al-Khatib and Tafesh, Khaled Shehadeh, Nadia Farid, (2008), Scientific and Practical Principles in Tax Accounting, first edition, Dar Al-Hamid, Alexandria.
- Shamiya and Al-Khatib, Ahmad Zuhair, Khaled, (2007), Public Finance, Zahran Publishing and Distribution House, Amman.
- Ezz, Ahmed, (1985), Egyptian Tax Legislation, Book One, Arab Renaissance House, Egypt.
- Kamash and Ayesh, (2008), the relationship between tax awareness and tax evasion and its impact on development, a working paper presented to the first tax scientific symposium.
- Kammash, Karim Salem, (2010), The future of the tax system in Iraq in light of the transition to a market economy, PhD thesis, Al-Mustansiriya University, College of Administration and Economics.
- Nour and Al Sharif, Abdel Nasser Ibrahim Nour and Alyan, (2002), Taxes and Accountability, First Edition, Dar Al Masirah for Publishing and Printing, Amman, Jordan.
- Ford, M. & Parrish, E. (2016), "Tax Measuring by Using the Activity Based Costing", Journal of Industry Business, 4(1), pp:(1-18) .
- Lionel, H. (2008), "Using Activity Based Costing and Target Cost in Costs Management", Journal of Sciences, Vol.(5), No.(5), pp:(30-44) .
- Mokpo, C. (2013), "Tax Evasion and Avoidance Typologies", Journal of Industrial and Business Management, Vol.(1), No.(4), pp:(133-154) .
- Nambe, C. & Badin, A. (2014), "Calculation the Tax Amount in Company", Journal of Civil Engineering, 8(3), pp:(200-215) .
- Polka, A. (2010), "The Case of Income Tax Evasion in Malaysia", Journal of Accounting, Vol.(15), No.(8), pp:(1-16) .