

**YANGON UNIVERSITY OF ECONOMICS
DEPARTMENT OF APPLIED ECONOMICS
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**“FACTORS AFFECTING TAX COMPLIANCE IN
SELF-ASSESSMENT SYSTEM: A STUDY ON LARGE
TAXPAYERS IN YANGON REGION”**

**NAING OO
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YANGON REGION”**

A thesis submitted as a partial fulfillment towards the requirement for the degree of
Master of Public Administration (MPA)

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YANGON UNIVERSITY OF ECONOMICS
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This is to certify that this thesis entitled “**FACTORS AFFECTING TAX COMPLIANCE IN SELF-ASSESSMENT SYSTEM: A STUDY ON LARGE TAXPAYERS IN YANGON REGION**”, submitted as a partial fulfillment towards the requirements for the degree of Master of Public Administration has been accepted by the Board of Examiners.

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ABSTRACT

Taxpayers have a greater chance of evading taxes if they are aware of tax-related issues. To improve tax compliance and government revenue, it is very important to improve taxpayer knowledge, which has a higher tendency to promote tax compliance than tax penalties. The main objective of the study is to analyse the factor affecting tax compliance in self-assessment system in terms of taxpayers as well as tax auditors perception. This study used mix-methods of both quantitative and qualitative approaches within the same study. The primary data were gathered from large taxpayers and the tax auditors. There are a total of 300 respondents from large taxpayers companies by using closed-ended questionnaires and then interview to 15 tax auditors with opened-ended questions. The respondents were chosen randomly. The quantitative results show that tax audit and tax knowledge have weak significance and the most important factors impacting large tax payers are tax compliance, tax education, and motivation. However, qualitative results show that large taxpayers themselves are required to acknowledge to pay tax equal to their income. If they do so, the benefits are better for the government and taxpayers. The LTO must offer tax awareness training to boost tax evaders' compliance, Besides, taxpayers should support tax auditors by promptly supplying any requested documents and offering any aids that are required to make smooth auditing. The study recommends that education programs for taxpayers are beneficial to tax administrations because educated taxpayers create better citizens. The government also needs to provide the tax education in high school level for student like other neighboring countries. Finally, taxpayers must operate their business in compliance with the law, and taxpayers are required to abide by tax rules and maintain accounting records in accordance with accounting standards.

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CONTENTS

	Page
ABSTRACT	i
ACKNOWLEDGEMENTS	ii
TABLE OF CONTENTS	iii
TABLE OF CONTENTS	v
LIST OF FIGURES	vi
LIST OF ABBREVIATIONS	vii
CHAPTER I INTRODUCTION	
1.1 Rationale of the Study	1
1.2 Objective of the Study	3
1.3 Method of Study	3
1.4 Scope and Limitation of the Study	4
1.5 Organization of the Study	4
CHAPTER II LITERATURE REVIEW	
2.1 The Concept of Taxation	5
2.2 Theoretical Considerations	7
2.3 Tax Audit	8
2.4 Tax Education	10
2.5 Tax Knowledge	11
2.6 Taxpayer Motivation	12
2.7 Tax Compliance	13
2.8 Reviews on Previous Studies	15
CHAPTER III OVERVIEW OF TAXATION SYSTEM IN THE INTERNAL REVENUE DEPARTMENT	
3.1 Role of Internal Revenue Department	17
3.2 Reform of Taxation Administration	21
3.3 Responsibilities of Taxpayers and Self-Assessment System	24

3.4	Tax Administration in Myanmar	26
3.5	Tax Auditing Function	26
3.6	Myanmar Taxation Rules and Regulations	30
CHAPTER IV	SURVEY ANALYSIS	
4.1	Survey Profile	31
4.2	Survey Design	31
4.3	Survey Results	32
4.3.1	Demographic Characteristics of Respondents	32
4.3.2	Descriptive Analysis of Taxpayer Compliance	35
4.3.3	Factors Affecting Tax Compliance of Large Taxpayers	41
4.4	Interview Results on Tax Compliance	42
4.4.1	Demographic Characteristics of Interviewee	42
4.4.2	Results of Interview Survey	44
CHAPTER V	CONCLUSION	
5.1	Findings	50
5.2	Recommendations	52
REFERENCES		
APPENDIX		

LIST OF TABLES

Table	Description	Page
3.1	Yearly Revenue Collection of IRD by SAS and OAS System	21
3.2	Yearly Revenue Collection of LTO (SAS Taxpayer)	23
4.1	Demographic Characteristics of Respondents	33
4.2	Perceptions of respondents on Tax Audit	35
4.3	Perceptions of respondents on Tax Education	36
4.4	Perceptions of respondents on Tax Knowledge	38
4.5	Perceptions of respondents on Taxpayers' Motivation	39
4.6	Perceptions of respondents on Tax Compliance	40
4.7	Summary of Tax Compliance of Large Taxpayers	41

LIST OF FIGURES

Figure	Description	Page
4.1	Gender of Interviewee	43
4.2	Age of Interviewee	43
4.3	Education, Position and Experience of Interviewee	44

ABBREVIATIONS

IRD	Internal Revenue Department
LTO	Large Taxpayer Office
MTO	Medium Taxpayer Office
OAS	Official Assessment System
SAS	Self-Assessment System
UNESCO	United Nations Educational Science Cultural Organization

CHAPTER I

INTRODUCTION

1.1 Rationale of the Study

Governments all around the world spend a significant amount of public money on behalf of their constituents to provide them with necessities and other social services. Governments therefore need a sizable sum of money to fulfill these obligations. In order to finance public expenditures, the government must impose a tax, which is a mandatory charge, on the income, profit, or wealth of a person, family, community, corporation, or unincorporated body. The legislature has the innate authority to impose financial obligations on those under its control in order to raise money for the proper execution of governmental functions. This power is known as taxation (Modugu, 2014).

Through the availability of resources that are useful to finance the project that the government has in view, taxes are essential for the growth of a country. The government has a number of alternatives, including tax and non-tax sources, to use for its public expenditures and carry out its fiscal policies. Among other things, tax and customs collections are a crucial source of income for every government and are essential to the health of a nation. However, the performance of all tax revenues as a percentage of GDP has been quite dismal (Woldtsadik, 2019).

Tax awareness, one of the elements in compliance, is related to the taxpayers' understanding of tax laws and motivation to comply. Taxpayers have a greater chance of evading taxes if they are aware of tax-related issues. To improve tax compliance and government revenue, it is very important to improve taxpayer knowledge, which has a higher tendency to promote tax compliance than tax penalties. Tax knowledge has a very close relationship to taxpayers' abilities to understand the laws and regulations of taxation and their ability to comply with them. There is a clear correlation between tax compliance and tax knowledge, which means that as tax knowledge increases, so does taxpayer compliance. Tax knowledge could result in significant cost savings for tax consultants (Poudel, 2017).

Taxpayers are believed to compare the advantage of successful non-compliance with the danger of being discovered and its penalty in an effort to optimize the decision to comply. Therefore, the likelihood of an audit and the potential for financial penalties affect the value of tax non-compliance. Even though the alternative option of hiding all or some of one's true income is dangerous, if the relevant tax file is not scrutinized, more income will be saved. Although the option of compliance is preferable in the event of an audit exercise since paying a fine will cause revenue to drop even lower than the true payment of tax obligations (Alshrouf, 2019).

To successfully improve and maintain consistent economic progress inside a country, the right amount of tax must be collected on time. To achieve this, the tax administration's enforcement tools, including tax audit, must be used carefully and fairly. Promoting taxpayers' voluntary compliance with tax law is the main goal of a tax audit. The tax audit fulfills this function by alerting taxpayers of the dangers of non-compliance and by inspiring confidence in the general public that major violations of the tax code will be found and duly sanctioned. The progressive taxation system's primary method of collecting tax income is voluntary compliance (Woldtsadik & Submitted, 2019).

Therefore, it would seem that there are more tax policy tools the government can implement in addition to the usual prescription of enforcement actions to attain the desired level of compliance with the tax rules. Indeed, some of these common practices, including harsher penalties, might be largely ineffectual at boosting tax compliance. In summary, government should use a variety of strategies in order to encourage compliance. As a result, paying fines and penalties for past-due taxes is necessary. Thus, it becomes vital to permit tax collectors to audit if they feel it appropriate, especially if they suspect there is some sort of tax noncompliance (Barbuta-misu & Mugarura, n.d.)

The inability to complete the audit within the specified period is due to poor record keeping by the taxpayers and the inability to send the information requested by the auditors on time. In some cases, it is because we are waiting for guidance from higher levels. Fully support on the necessary support materials would be needed. Large taxpayers need to be educated to pay tax on time. In case of non-payment on time, taxpayers should be notified by phone in advance about the penalty on quarterly/monthly basis. In addition to imposing fines and penalties, tax awareness

seminars should be conducted to improve compliance of tax evaders to improve compliance with evading and avoidance of taxpayers.

To increase the compliance of large taxpayers, follow IRD laws and regulations, and implement the self-assessment system like other ASEAN member countries. To be good citizens by paying taxes, as these tax revenues contribute to the GDP and income of the nation. The purpose of this study is to understand such reasons. Moreover, the weakness of some taxpayers to cooperate administrative organization and failure to provide accurate information, as well as their lack of strong cooperation with tax audit bodies, failure to assign true responsibilities to the right people, and improper data of enterprises, are all factors that contributed to the audit of larger taxpayers, who are enclosed by SAS system practices, not being completed on time within the allotted time frame. For these reasons, it is taken into account how significant taxpayers' compliance in the Yangon Region adheres to tax rulings.

1.2 Objective of the Study

The main objective of the study is to analyses the factor affecting tax compliance in self-assessment system in terms of taxpayers as well as tax audits perception. To meet this objective, the following objectives are set:

- (1) to determine perceptions of large taxpayers on tax compliance
- (2) to observe perceptions of tax audits on large taxpayers tax compliance

1.3 Method of Study

This study used mix-methods as both quantitative and qualitative approaches within the same study. The primary data are gathered from large taxpayers and the tax audits. There are a total of 300 respondents from large taxpayers companies by using closed-ended questionnaires and then interview to 15 tax audits with opened-ended questions. The secondary data was taken from government publications, academic texts, records, publish book, documentation and previous studies. and related fields of study from websites. The data collection process conducted at November, 2022. The respondents were chosen randomly. The structured questionnaire and interview question were used to ask the respondents and the questionnaire was designed with a five-point Likert scale. Moreover, the Statistical Package for the Social Sciences (SPSS-23) was used to analyze the whole data collection through the questionnaires.

This study used descriptive statistics to describe the demographic characteristics of respondents and to analyze taxpayers' perceptions on tax compliance in Yangon.

1.4 Scope and Limitation of the Study

This study is effect on large taxpayers and their compliance at the Large Taxpayers Office in Yangon region. The scope focused on only large taxpayers companies and that is not sure to cover the whole country tax compliance of small and medium taxpayer. The data were collected from the large taxpayers' perceptions on tax compliance and tax audit perception on tax compliance. The limitation of the study is not involved all taxpayers in the whole nations. The study only focuses on large taxpayers in Yangon Region.

1.5 Organization of the Study

This study is included with five chapters. Chapter I Introduction comprises that the rationale of the study, objectives of the study, method of study, scope and limitations of the study and organization of the study. Chapter II involves a literature review. Chapter III is overview of taxation in Myanmar. Chapter IV consists of the survey profile, survey design and survey results with the interpretation of the research. Lastly, Chapter V presents about the conclusion in which findings and recommendations of the study.

CHAPTER II

LITERATURE REVIEW

2.1 The Concept of Taxation

The typical model of tax compliance makes the assumption that a reasonable taxpayer assesses the advantages and disadvantages of tax evasion. The taxpayer avoid taxes if the anticipated benefits (less money "lost" to tax) outweigh the costs (the likelihood that a non-compliant taxpayer will be discovered and the resulting penalties). After weighing his or her options, the taxpayer makes a sensible decision. Social expectations affect how taxpayers behave. People are less likely to avoid their own taxes if there is a sense that tax evasion is rare and the bulk of people are compliant. Correcting misunderstandings about the scale of evasion is another effective strategy to strengthen compliance if people think that non-compliance is more common than actually (Walsh, 2012).

In a self-assessment system, taxpayers are trusted and given the obligation to determine, deposit, and report their own tax liabilities. Although Indonesia has been using the self-assessment method since 1984, Malaysia has only been using it since 2001, and Indonesia still has lower levels of taxpayer compliance. Taxpayers continue to not view the trust made to the Self-Assessment System as a voluntary option.

It is envisaged that the voluntary efforts and active engagement of taxpayers in upholding their tax rights and obligations would be expected because it is anticipated that the Self-Assessment System will have a significant impact on state revenues. There are still flaws in this system, though, namely the fact that some taxpayers are still unsure of how to meet their tax duties and even feel overwhelmed because they must do so on their own, beginning with registering and figuring out the amount of tax due and deposit their commitments in order to prevent taxpayers from feeling compelled to pay their taxes as required. If the taxpayers have a high level of tax knowledge and discipline, the self-assessment system can be successful. The goal of the self-assessment system is to inform and motivate people to pay their fair share of taxes. Taxpayers must therefore be knowledgeable in order to comprehend tax laws.

Implementing the self-assessment system requires extensive tax knowledge. The current system is put into place on the basis of taxation knowledge. Taxpayer compliance is highly linked to tax knowledge. Taxpayers are said to have good tax knowledge if they have adequate knowledge in implementing the applicable system with no confusion in implementing the applicable system (Machfuzhoh & Puspanita, 2021). Understanding tax regulations is a process that taxpayers go through in order to apply regulations, laws, and tax processes to carry out tax-related activities like paying taxes, reporting, and other things. Taxpayers' knowledge and understanding of tax regulations will increase as a result of their ability to comprehend taxation operations (Dewi et al., 2020).

Most societies' success depends on how tax revenues are managed and collected, as taxation is a significant source of cash for governments to pay their demands. When we look at industrialized nations, tax money makes up a sizable portion of their income and ensures sustainable development and steady economic growth. Additionally, it gives governments the trustworthy resources and tools they need to build urban infrastructure and carry out development projects. The main objectives of taxation in society are to: provide governments with the funds they need to provide social services; ensure fair income distribution; fight poverty; control inflation; provide the conditions for enhancing competitiveness; achieve stable economic growth; achieve sustainable economic development; and achieve other goals as per the governments' National Development Strategies (NDS) and visions; and decrease inequality (Science, 2021).

The goal of public relations is to create a culture of tax awareness among all members of society, including latent taxpayers, and can be summed up as the need to increase tax compliance, disseminate and advance public knowledge of taxes, foster greater trust between taxpayers and tax authorities, and win the support of the media for tax administration (Ebimobowei & Corresponding, 2013). Through a deliberate and ongoing effort to generate the necessary money for funding governmental activities, taxation is one of the most effective measures that can assist the government of any country in eventually becoming independent of foreign aid (Oladipo et al., 2021).

Tax avoidance is the legal use of a single territory's tax laws for one's personal benefit to lower the amount of tax that is owed using legal ways. Tax havens are nations that enable lower taxes, and a tax shelter is one method of tax avoidance. Tax

evasion, which is against the law, should not be confused with tax avoidance. Tax avoidance strategies that make advantage of legitimate tax rules in ways that the government may not have intended are frequently attacked by the media and the general public. Businesses and enterprises who engage in the practice frequently face blowback from their loyal customers or online. Conversely, using tax laws to advantage in a way that the government intended is referred to as tax planning. The Global Development Report 2019 by the World Bank on the future of work encourages enhanced government measures to reduce tax evasion as part of a new social contract that focuses on enhancing social safety and investing in human capital (Wikipedia.org, 2023). If any person understands the tax laws and violates the tax ethics for the purpose of avoiding the tax and reducing the taxable income or tax liability, it shall be considered as tax avoidance.

The tax evasion is the umbrella term for actions taken by people, businesses, trusts, and other entities to escape taxes in an illegal manner. Due to the fact that they both refer to a variety of actions that are detrimental to a state's tax system, tax evasion and various types of tax avoidance can both be seen as kinds of tax noncompliance (Wikipedia.org, 2023). If any person violates the tax laws in willful manners or commits the cases such as negligent/fraudulent underpayment and false/misleading statements several times or massive losses of State's revenue as a result of any failure to tax obligation, it shall be considered as tax evasion and shall be taken criminal action and with a fine specified as tax evasion offences under the Tax Administration Law.

2.2 Theoretical Considerations

An impartial review on an organization's recorded books and accounts by a person who properly appointed to express an opinion on whether the accounts present a true and fair view and comply with applicable statutory requirements is known as auditing. The definition of auditing is a systematic method of objectively gathering and assessing information relating claims concerning economic actions and occurrences in order to determine the degree to which these claims adhere to predetermined criteria and disseminating the findings to interested users. To define and determine the audit functions, theories of auditing were developed. The Policeman Theory is auditing theory focused solely on mathematical precision as well as the prevention and detection of fraud. This theory enables the auditor to identify

and stop fraud and mistakes in businesses. The Lending Credibility Theory is auditing, the main purpose of auditing is to give the financial statements more credibility.

The confidence of stakeholders in management's stewardship can be increased via audited financial statements. Theory of Inspired Confidence is a theory; stakeholders expect management to be accountable for their contributions to the organization. According to the Moderator of Claimants Theory, it's critical that an organization's key players continue to participate. It is crucial that each group feels it obtains a fair share of the organization's money in order for these donations to continue. Agency Theory: This theory contends that when shareholders and management of businesses have competing interests, the less informed party will need to request information to monitor the behavior of the more knowledgeable manager.

The probability that the auditor would discover problems in the financial accounts and the auditor's willingness to report these flaws essentially determine the value of an audit to third parties. Classical Theory of Tax Compliance A-S models, which are based on the deterrence theory, are another name for this theory of tax compliance. According to the idea, the taxpayer is assumed to maximize the expected utilities of the tax evasion gamble, weighing the advantages of successful tax evasion against the uncertain possibility of being discovered and penalized by tax authorities. Considering that the tax audit and penalty play a major role in the deterrence theory.

According to the theory of planned behavior, individual behavior within a society is influenced by certain elements, results from specific causes, and emerges in a planned manner. The capacity to engage in a certain behavior depends on the individual's motivation for doing so. As a result, the attitude toward behavior, subjective norms, and perceived behavioral control are the components that determine the purpose toward that behavior, and these factors are influenced by behavioral beliefs, normative views, and control beliefs. Understanding the high levels of tax compliance has proven to be a challenge without considering sociological and psychological aspects (Ebimobowei & Corresponding, 2013).

2.3 Tax Audit

Every government wants tax compliance since it limits their ability to collect enough tax income to cover their expenses. To force its residents to pay their taxes, the government is forced to deploy quasi-military actions. There is overwhelming evidence that shows a strong link between tax compliance and effective company

governance. An inspection plan should take into account the following compliance checks as appropriate and necessary: a review of the taxpayer's copies of reports submitted with other governmental regulatory agencies; an examination of internal audit reports and related working papers to see if any mention is made of the creation of any secret or hidden corporate fund; analysis of the use of foreign entities and operations, the terms of contractual or pricing arrangements, specifics of fund transfers, and use of tax haven locations; and a review of the internet and other open sources (Tax, 2013).

The type of tax audit and investigation includes field investigations, which involve physically verifying documentary evidence and materials at a taxpayer's premises in order to confirm the facts and figures of the tax returns filed by corporate taxpayers, desk audits, which are initiated when the following circumstances occur, and back duty audits, which are instituted when: not fully disclosing or including all earnings in the return submitted to the tax office: questionable capital allowance claim for the current or prior year; decrease in profit in tax office returns. The tax auditing system is essential because it helps the government collect the right tax revenue needed for the budget, maintains economic and financial order and stability, ensures that taxpayers submit satisfactory returns, organizes the degree of tax avoidance and tax evasion, ensures strict compliance with tax laws by taxpayers, increases the degree of voluntary compliance by taxpayers, and ensures that the amount due is collected and used for the desired uses (Olaoye & Ogunleye, 2018).

Tax audits and investigations have a positive relationship with tax audits and can increase the amount of money that is collected through tax audits. The study concluded that tax audits and investigations might reduce tax evasion. An audit's effectiveness is statistically influenced favorably by administrative assistance, audit quality, taxpayer knowledge, and a standardized integrated government tax administration system. Conversely, tax accounting and reporting, as well as tax law complexity, have statistically significant adverse effects. In audit processes and other ways, tax collection trends are deteriorating daily, suggesting that more work has to be done to maximize tax revenue collection performance. Tax awareness (tax education), poor use of electronic tax register devices or a lack of tax technology, tax evasion, tax audit, and enforcement are further challenges with tax collecting (Mu, 2022).

Low tax compliance and remittances restrict the government's ability to gather money for development since higher revenue increases the likelihood that government would implement development plans to raise citizens' standards of living. Based on this, the study looked at how tax audits affected tax compliance and tax revenue remittance (Olaoye & Ekundayo, 2019a).

2.4 Tax Education

Mahat & Ling (2011) under the self-assessment system, having a thorough understanding of tax law is crucial for taxpayers but formal tax education opportunities are rare. There has not yet been any formal tax education for schoolchildren. Taxation courses were exclusively offered to students in the business and accounting fields at the postsecondary level. There have only been a few studies about the necessity to provide formal tax education at the undergraduate level across all fields so far. Undergraduate students' perspectives on tax education and SAS, when good tax knowledge are essential for taxpayers to comply with the tax regulations placed on them, asking undergraduates for their opinions on taxation is thought to be timely, appropriate, and extremely relevant. The importance of formal tax education need to start from undergraduates by teaches tax knowledge and raise awareness of their upcoming tax compliance responsibilities. Justification for choosing samples from faculties other than accounting was primarily based on the nature of the disciplines, particularly in relation to the prospective job descriptions of the samples. Particularly, the selection criteria were centered on fields that produce people who will need to know more about taxes in their future careers. In light of this, law school graduates were likely to become attorneys, whose duties would include counseling clients on the legal implications of taxation.

If there is convincing proof of tax justice and optimal government use of tax income, taxpayers are driven to pay tax without being policed globally Every government wants tax compliance since it limits their ability to collect enough tax income to cover their expenses. As a result, every mechanism is put in place to assure tax compliance. To force its residents to pay their taxes, the government is forced to deploy quasi-military actions. There is overwhelming evidence that shows a strong link between tax compliance and effective company governance. Taxpayers also have a tendency to expect accountability, fiscal equity, and the best possible use of tax revenue from their governments (S. A. Olaoye & Busari, 2021).

Self-learning, formal education, and informal education are all ways to learn about taxes. Sadly, not everyone is interested in learning it. Taxes are generally viewed as a hardship that should be avoided. Tax knowledge is still lacking in Indonesia. This is evident from the early lack of tax-related education. The tax ratio in Indonesia may be impacted by this ignorance of taxes. To ensure effective tax administration, it is crucial to have a high degree of tax knowledge and education (Tjen, 2020).

Tax education is one of the most effective tools to encourage taxpayers to be more tax-compliant. Taxpayers need more compliant with the law if they understand taxes concepts. Formal education, non-formal education, and informal education are the three categories into which education is generally categorized. Tax education that a person receives in their basic, secondary, and/or higher education is referred to as formal tax education. Tax education acquired through taxation courses, such as tax courses and others, is referred to as informal tax education. Informal tax education is tax education that is received outside of formal and non-formal education. The tax education used in this study is only limited to formal and non-formal tax education so that students who receive informal tax education are not considered to have received tax education (Tjen, 2020).

2.5 Tax Knowledge

One of the long-term projects already in place is the addition of tax awareness. Tax knowledge is shared by a wide range of parties, including teachers, lecturers, and students in primary, secondary, and higher education. To put it another way, all educational levels are the program's focus. The incorporation of taxes will be accomplished by incorporating tax education materials into four key areas, the curriculum, instruction, books, and student activities. The tax Awareness Inclusion program's goal is to raise the standard of tax education and knowledge among students, particularly university students. In examining the significance of taxation, university students are required to have a wider perspective as potential taxpayers (Tjen, 2020).

Literacy is defined by UNESCO as the capacity to recognize, comprehend, interpret, create, communicate, and count using printed and written resources relevant to varied circumstances. The development of tax literacy is critical for the fundamental concept of literacy; in other words, reading and writing skills are

necessary to comprehend taxes. Firstly, the purpose of tax literacy is to provide information about taxes. Secondly, it is not to advocate for any particular taxes, but rather to explain how taxes are applied domestically, regionally, and internationally as well as how they affect people who are informed. Tax knowledge is tested by asking questions about personal income tax, such as tax rates, tax credits, and tax allowances. Tax literacy is described as the knowledge required to manage personal taxation-related issues successfully. In addition to inquiries about individual taxes, there are also questions about consumption taxes; however they only cover broad information about particular products (Tjen, 2020). Taxpayers are aware when it comes to following the necessary processes for applying tax legislation. Tax compliance can be increased if the taxpayer is informed of the value of taxes and the processes for implementing taxation (Vol et al., 2020).

2.6 Taxpayer Motivation

Because tax revenue is essential to the development of states, the non-compliance of taxpayers with tax rules and regulations is a serious problem for tax administration in developing countries. Tax compliance is understood to be people's voluntary compliance with tax laws and regulations. The willingness of taxpayers to submit correct, satisfactory, and complete returns in accordance with tax laws and regulations specific to a given tax jurisdiction is referred to as tax remittance and compliance. Tax compliance relies around a taxpayer's willingness to comply with tax rules and regulations without feeling compelled or concerned about their income throughout the year and pay the appropriate amount of taxes on schedule. This suggests that tax compliance and remittance are determined by a taxpayer's ability and willingness to comply with tax rules at a given time and location, as well as by their morals, the legal system, and other contextual circumstances (C. O. Olaoye & Ekundayo, 2019b).

However, preventing tax evasion requires more than just enforcing harsher fines and/or conducting audits more frequently. Extreme punishments may backfire by encouraging bribery and corruption, which could lead to poorer tax compliance and a general decline in faith in public institutions. Understanding the behavioral components of the tax compliance choice is necessary to develop effective measures to reduce tax evasion. Enhancing social and cultural norms is a desirable policy tool

to augment the standard enforcement options if we find that individual attitudes toward compliance are a result of these norms (Cummings et al., 2004).

The conventional approach to tax administration centers on identifying and fixing mistakes after they have been made (after tax returns have been filed or payments made). Nevertheless, there is a growing trend for tax administrations in many nations to create more preventative strategies that aim to stop mistakes before they happen. This relates to having a better knowledge of the motivations and behavior of taxpayers. The core of certain tax administrations' risk or compliance strategy places modifying behavior in this way (Walsh, 2012).

A systematic research concerning the interaction between authority's power and trust can be accomplished by carefully altering institutional environments, and their impact on tax compliance can be unraveled. The entire experiment is expressly placed in a tax context, and taxpayers earn their money through legitimate activity, as a means to boost external authenticity. Furthermore, it is crucial to account for each individual's view of the authority of and general attitude toward tax authorities in order to properly determine the impact of trust in authorities on tax compliance (Mir, 2013).

Communications with taxpayers need to be framed and worded in a way that significantly affects behavior. Even minor changes might have a significant effect. There are two main communication channels that can be utilized to sway behavior. Direct strategies target particular taxpayers, for as via sending letters to specific taxpayers or groups of taxpayers. Direct methods can also be less active, such as informing certain taxpayers about a certain problem. The term "indirect approaches" refers to policies that have a significant (or even universal) impact on taxpayers, such as a television or billboard campaign (Walsh, 2012).

2.7 Tax Compliance

Tax compliance refers to how willingly and without coercion a taxpayer complies with tax laws and regulations. Tax remittance and compliance refer to a taxpayer's willingness to abide by the tax code, report their income accurately, claim the appropriate tax breaks, relief, and rebates, and pay their taxes on time. The ability and willingness of taxpayers to comply with tax regulations, declare the correct income each year, and pay the appropriate amount of taxes on time are often referred to as tax compliance and remittance. This suggests that tax compliance and remittance

are determined by a taxpayer's ability and willingness to comply with tax rules at a given time and location, as well as by their morals, the legal system, and other contextual circumstances.

Tax compliance refers to the willingness of individuals to act in accordance with in both the 'spirit' and the 'letter' of the tax law and administration without the application of enforcement activity. Tax compliance as filing all required tax returns at the proper time and that returns accurately report tax liability in accordance with the tax law applicable at the time the return is filed. Investigation of the taxpayers' noncompliance in the US, Australia, and Singapore is being done by Tax Scenario. According to the findings, Australian taxpayers had the greatest noncompliance rate at 45 percent, while Singaporean taxpayers had the lowest percentage at roughly 26 percent (Saad, 2014).

Given the evidence that tax knowledge influences taxpayer understanding, it is clear that the question of whether improving tax knowledge can boost tax compliance has been brought up. Tax law knowledge is thought to be more significant for preferences and attitudes toward taxation. There isn't much research that specifically examines the relationship between specialized tax knowledge and attitude toward taxation. The value of tax expertise in a tax system, particularly an SAS proposed that tax behavior can be improved by having a better understanding of tax rules and that fiscal awareness correlates with attitudes about taxes (Palil & Mustapha, 2011).

The amount of funds that the government earns and spends on public infrastructure for the benefit of its citizens determines how well a country will develop. Without sufficient funding for the construction of infrastructure, the supply of energy, and the provision of public utilities and services, no economy can expand. In order to construct a nation, taxes and tax systems are essential, and this is especially true for developing or transitional countries (Mebratu, 2016)

If the likelihood of being discovered is high, taxpayers will always report their income accurately. Probability of detection plays a significant role in reporting behavior as taxpayers will declare everything if they perceive that they will be one of the auditors in that particular year. The experiment indicated that taxpayers' behavior varied with respect to level of income and the probability of being audited played a significant role in determining taxpayers' evasion behavior. However, the direction of the relationship (positive or negative) was not clearly stated by probability of being audited again was negatively correlated with compliance behavior. a theoretical

economic model has clearly indicated that penalties as well as audit probability have an impact on tax compliance. The higher the penalty and the likelihood of an audit, the more likely tax evasion is to be discouraged (Alemu, 2020).

2.8 Reviews on Previous Studies

Mazzolini et al. (2022) studied on “the deterrence effect of real-world operational tax audits on self-employed taxpayers: evidence from Italy” and Italian self-employed taxpayers from a wide sample of taxpayers were monitored on the impact of operational tax audits in the real world on their subsequent tax conduct. As the result, a tax audit data-base to determine the impact of operational tax audits in the real world on a large sample of Italian self-employed taxpayers' future tax behavior. The result demonstrated that tax-payers' conduct is more consistent with the model when detection probability is appropriately computed taking the presence of third-party information into consideration. Taxpayers' errors in predicting the likelihood of detection and the severity of the penalties may also play a role in the explanation of high tax compliance.

Dharmawan et al. (2019) determined on “Effect of tax audit quality on corporate taxpayer compliance in Bandung” which is to increase the level of taxpayer compliance, efforts can be made through tax audits quality. Corporate Taxpayer Compliance is impacted by tax audit quality. The result consistent obedient taxpayers are necessary in order to raise tax collections. A high-quality tax audit, where the tax auditor can pinpoint taxpayer issues and properly define the audit's scope and program, is one technique to increase taxpayer compliance. According to the field facts and theories, it is possible to do an audit in accordance with the standards and stages of a tax audit, which is also supported by the tax auditor's own level of expertise.

Palil et al. (2013) researched on "The Perception of Taxpayers on Tax Knowledge and Education with Level of Tax Compliance: A Study the Influences of Religiosity,” variables related to tax education, tax knowledge, and tax compliance are discussed. The study concluded that building a framework for tax education for every student, regardless of discipline or educational level, must be actively considered by accounting academics and the appropriate policy makers. The Ministry of Higher Education should also take into account creating a framework for tax education.

Mu et al. (2022) studied on “The Impacts of Value-Added Tax Audit on Tax Revenue Performance in Ethiopia” which is involved the factors as value-added tax, tax education; tax audit, tax rate, and tax revenue performance. The study examined the effect of tax audits on tax revenue performance in the Ethiopia. The researchers discovered that the effects of tax audits and the factors affecting the performance of tax revenue were consistent with their research topics. The outcome factor, tax revenue performance, is strongly and positively impacted by tax audit, tax education, tax resources, and tax rate. All of the variable indicators are positively and significantly correlated with both the predictor and the interaction effect.

Mustafa et al. (2021) observed on “Examining the Effect of Tax Understanding and Tax Awareness on Taxpayer Compliance in Kabul-Afghanistan” and the involved factors of that study were tax understanding, tax awareness and tax compliance. The findings of the study showed that tax knowledge and awareness greatly improve tax compliance in Kabul, Afghanistan. The results of this study address a gap in the literature on taxation in Afghanistan by experimentally examining the influence of tax knowledge and awareness on tax compliance in Kabul, Afghanistan.

Mansur et al. (2021) studied on “The effect of tax training and tax understanding on tax compliance” and tax training and tax knowledge on taxpayer compliance factors were employed. The study's findings, tax knowledge and training both have an impact on MSME taxpayer compliance, while tax sanctions in Jambi City can mitigate this association. Tax knowledge and training also have an impact on SME taxpayer compliance. This finding is in line with previous studies showing that taxpayers, who have received tax education, including tax-related courses like brevets, are more likely to adhere to their tax duties. Additionally, the compliance of MSME taxpayers in Jambi is affected by tax knowledge in this study. This outcome is consistent with a number of earlier studies' findings that taxpayers' tax compliance will be impacted by their knowledge of taxes.

The thesis chose five factors including tax audit, tax education, tax knowledge, taxpayer motivation, and tax compliance, to observe large taxpayer tax compliance. These factors are actually to find out the study's proper outcomes.

CHAPTER III

OVERVIEW OF TAXATION SYSTEM IN THE INTERNAL REVENUE DEPARTMENT

3.1 Role of Internal Revenue Department

The Ministry of Planning and Finance organized that the Department of Revenue, which heretofore existed separately, Commercial Tax Department Excise Department Aung Ba Le Thein Prize Tax Department, and Stamp Duty Department plan to develop a new administrative system with the notification No. (97). The Department of General Administration's duties of tax collection and collection were transferred to the Department of Internal Revenue on January 10, 1972, in coordination with the Department of Revenue and the Office of the Treasury Commissioner.

The Department of Internal Revenue (headquarters) (1) office, Branch Office (6) State/Regional Offices (14) offices, and Township offices (250) are the offices that were first established. In Yangon, total of (271) offices were opened. When the department was first established, the person in charge of it was known as the chairman. The Director General's name was altered in the future.

Income tax, profit tax, commercial tax, excise tax, lottery tax, stamp duty, land tax, water tax and reservoir tax, lake tax, and mineral tax were the 10 types of taxes that the Internal Revenue Service initially collected (Crop tax in Shan State). Prior to 1988, the State used a socialist economic system; after 1988, a market economic system was implemented. The Internal Revenue Department continues to collect the remaining five types of taxes while collecting the Land Tax, Water Tax and Reservoir Tax, Excise Tax, Mineral Tax, and Lake Tax through the General Administration Department and Fishery Department, respectively.

To improve democratization, constitutional, political, and economic reforms have been implemented. The Internal Revenue Department is implementing tax reform measures in line with government reform programs, governed by policies, objectives, strategies, and tactics.

The duties of the Internal Revenue Department are established as follows:

- To maximize tax collection.
- To expand the tax base.
- To improve compliance and maintain progress;
- To modernize tax administration.

The Department of Internal Revenue's major duty must take steps to ensure that all taxes are collected without permitting tax avoidance and to encourage the creation of a tax structure that works with the market economic system. In order to effectively implement the primary task of collecting Kyat money that is being spent in the nation through the tax system in order to avoid causing high commodity prices.

There are four duties of the Internal Revenue Department are established as follows:

- To maximize tax collection.
- To expand the tax base.
- To improve compliance and maintain progress;
- To modernize tax administration

Taxpayers are required to report their entire income and may deduct their real expenses. It is considered fraud for someone to hide their true sale earnings or income. The income tax law states that if a person fully discloses within the allotted time, he must pay 100% of the tax due on account of the concealment in addition to the tax due on his total income. The taxpayer must pay a penalty equal to the amount of additional tax due on account of concealment in addition to the tax due on his total income and face prosecution if he fails to reveal within the allotted time or declares less than the income concealed. If the court rules that he is guilty, he will be sentenced to a period of imprisonment that can last anywhere between three and ten years. According to the business tax law, if the taxpayer fully exposes the information within the allotted time, he is required to pay additional taxes as well as a fine equal to the amount of tax due on account of evasion or concealment.

A taxpayer must pay a penalty equal to the amount of tax due on account of evasion or further payment on account of concealing and face prosecution if they fail to declare within the allotted time or disclose a sum that is less than the proceeds of sale or receipt from services. Upon conviction, he will face a sentence of no more than one year in prison, a fine of no more than 100,000 kyats, or both. Taxpayers are

required to provide documentation proving that expenses were actually utilized. The receipts for payments as well as the bills for general expenses must be kept on hand. Payments and other expenses that cannot be supported by proof cannot be claimed as income-producing expenses. When these actions occur, such as creating adjusted bills for expenses when original bills cannot be reported and claiming to report only false evidence to conceal their false facts when third parties (such as suppliers and customers) are required to pay their information by the tax office, both taxpayers and the other third parties shall be dealt with in accordance with the law. There are 6 types of taxes are collected form Internal Revenue Department as following:

Income Tax

Income Tax is the largest source of tax revenues and collection amounted to 3,515.862 billion kyats accounting for more than 48 percent of IRD collection in FY 2019-2020 (IRD, 2021). Individual income is taxed at the progressive rates ranging from 3% - 50% in Myanmar. Foreigners are considered tax resident who will be taxed at the progressive rates between 3%-30% if he/she is in Myanmar for 183 days or more. Foreign citizens who are not residents are subject to a flat tax of 35% or the aforementioned progressive rates, whichever is higher.

Commercial Tax

Commercial tax is imposed as a turnover tax on goods and services, with rates ranging from 0% to 8%. Commercial tax is typically levied at a rate of 5%. The output tax is the commercial tax that a business levies and collects and which must be paid to the Burmese tax authorities. The commercial tax that firms pay on their purchases and expenses is known as an input tax. Businesses that have registered for commercial tax may claim commercial input tax if certain conditions are met. Commercial tax is levied based on revenue generated on a wide range of particular items and services that are traded, produced, or rendered within the country as well as on imported goods. The 43 different products are exempt from commercial tax. Except for 33 categories of services that are expressly exempt from commercial tax, all services are subject to a 5% commercial tax (for instance, life insurance, banking and financial services run with Central Bank of Myanmar approval, microfinance, public transportation, and publishing services).

Specific Goods Tax

The Specific Goods Tax Law exempts from commercial tax a specific list of goods that are brought into Burma, manufactured there, or sold outside. The list of particular commodities also includes cigarettes, tobacco, Virginia, cheroot, cigars, pipe tobaccos, aviation jet fuel, natural gas, and betel chewing tobacco in addition to kerosene, gasoline, diesel, military aviation fuel, and gas. Also included are beers, wines, and alcoholic beverages, wood logs, wood cuttings, vans, saloons, sedans, and estate wagons, as well as coupe cars. Rates for the specific goods taxes range from 5% to 60%. All exports are exempt from specific products tax, with the exception of wood logs and wood cuttings, which are subject to a 10% tax. According to the Special Goods Tax Law, only a producer of special products may claim and balance the specific goods tax paid on the sale of specific goods against the specific goods tax paid on the acquisition of raw materials or semi-finished goods. An additional 5% commercial tax will be imposed in addition to the specified products tax. The MIC/SEZ Committee has the authority to exclude businesses registered in the MIC/SEZ for a predetermined period of time from internal taxes, which may include a particular products tax.

The Commercial Tax and Specific Goods Tax accounted for more than 30 percent and more 17 percent of IRD collection respectively. While collection of commercial tax amounted to 2,220.972 billion Kyats and specific goods tax amounted to 116.961 billion Kyats in FY 2019-2022 and accounted for 1.6 percent of IRD's collections.

Gems Tax

Gemstones (whether rough or cut, jewelry or other items created with gemstones) will be subject to a gems tax under the Union Taxation Law (UTL) 2020 in accordance with Section 38 of the Myanmar Gemstone Law 2019. The tax rates range between 5% and 11%.

Stamp Duties

Several types of instruments are subject to stamp duty, and some rates are shown below: For the sale or transfer of immovable property, 2% of the amount or value of the consideration for conveyances of properties is required. Immoveable properties located in Nay Pyi Taw, Yangon, and Mandalay is subject to an additional 2% of stamp duty on the consideration equal to the market value of the properties. 0.1% of share value for the transfer of shares. 0.5% of the amount or value secured for

bonds. 0.5% of the annual value of rent for immovable properties leases agreements between one and three years, and 2% of the average annual value of rent where the term of the lease agreement is more than three years. 2% stamp duty will also be applicable on lease premium (Pwc.com, 2022).

Lottery Tax

Lottery tax and treasures tax collection amounted to 160.172 billion Kyats and 11.757 billion Kyats respectively contributing 2.2 percent and 0.16 percent of collections in FY 2019-2020 (IRD, 2021).

Table (3.1) Yearly Revenue Collection of IRD for SAS and OAS System

No.	Financial Year	Estimate	Collection(in Kyat Billion)
1	2018-2019	4916.76	5754.50
2	2019 (Mini)	2054.91	3572.10
3	2019-2020	6056.91	7296.90
4	2020-2021	4654.77	4745.80
5	2021-2022 (Mini)	2500.00	3069.00

Source: IRD, 2022

Table (3.1) stated the yearly revenue collection of IRD has (5754.50) Kyats Billion in FY 2018-2019. IRD collected (4745.80) Kyats Billion in FY2020-2021 and FY2021-2022 received (3069.00) Kyats Billion. In 2021–2022, revenues fell by (1676.80) Kyats billion from the previous year because of this budget year is counted by six months only.

3.2 Reform of Taxation Administration

The government of Myanmar is initiating a number of changes in many government sectors, and the Internal Revenue Department has been aggressively pursuing tax reform operations since the 2011–2012 fiscal years and has already completed the first phase of the reform journey. The second phase of the reform program, which will run from the 2017–2018 fiscal year to the 2021–2022 fiscal years, has been created, and implementations have begun. One of the ten areas of reform in Myanmar as part of the country's transition to modern democracy is the Framework for Economic and Social Reform. The Internal Revenue Department started Tax

Policy and Tax Administration Reform with the support of the World Bank and Development Partners as part of the Public Financial Management Reform Strategy.

Tax Administration Reform aims to modernize tax administration and raise the tax to GDP ratio. The following four goals were used to guide tax reform efforts in order to collect revenue without a gap and to help stabilize the government's financial situation. For Myanmar's highest taxpayers, the Large Taxpayer Office was established. Significant changes have been made, and the Internal Revenue Service has accelerated the reform effort since the 2013–2014 fiscal years. The Tax Reform Strategy calls for successful improvements from 2014 to 2020. It is evident that tax officials make great efforts as well. The support of tax officials and the collaboration of the paying public can drive and hasten the implementation of a successful, modernized tax administration.

LTO was created with the intention of introducing global best practices in tax administration, concentrating on the main tax payers, and serving as a role model for the Internal Revenue Department's (IRD) tax reform program. The first reform project to be implemented, the first office to use the Self-Assessment System (SAS), and the first office to use a function-based system are what make LTO distinctive. In order to comply with SAS, taxpayers had to calculate their tax liabilities using tax forms, file those returns on time, pay their taxes on time, and maintain accurate records.

The main services offered by LTOs include workshops, stakeholder meetings, and taxpayer education. Benefits of using LTO services include minimizing interactions with tax offices, certainty on tax payments and planning, assessment at the time of filing, savings on time and money, improved compliance, and improved relationships between LTO and major taxpayers (IRD.GOV, 2022).

To better serve taxpayers, the Internal Revenue Department (IRD) established the Large Taxpayer Office (LTO) and the Medium Taxpayer Offices (MTOs). IRD has also fully embraced segmenting taxpayers and established criteria. Each tax office must care for a separate segment of taxpayers as a result of segmentation, and the Self-Assessment System will increase volunteer compliance (SAS).

The criteria that will serve as the foundation for assigning taxpayers to these offices have been authorized. The criteria may be modified yearly by the Director General. The taxpayers who have already been covered by SAS would only be transferred to other SAS offices if necessary. A report based on the 2015 Assessment Year was created to show the top taxpayers in Myanmar's annual revenue. These

biggest taxpayers were then assigned to the LTO and MTO offices in the following manner based on the list:

A. Large Taxpayer Office

LTO will have responsibility for 711 taxpayers comprising: those taxpayers who conduct the following types of business irrespective of annual turnover:

- Domestic Airlines and International Airlines which exist in Myanmar
- Domestic Banking and finance and International Banking and finance which exist in Myanmar
- Exploration and production of oil and gas
- Security Exchange Companies
- Telecommunication Operators
- Thilawa Special Economic Zone investment companies
- State-owned enterprises assigned as required by the Director General

Furthermore, LTO will have responsibility for relevant taxpayers who may be assigned to LTO from time to time by the Director General.

Table (3.2) Yearly Revenue Collection of LTO (SAS Taxpayer)

No.	Financial Year	Estimate	Collection (in Kyat Billion)
1	2018 -2019	2860.90	3204.78
2	2019 (Mini)	1719.56	1852.96
3	2019-2020	4171.81	4190.43
4	2020-2021	3071.82	2955.26
5	2021-2022 (Mini)	1756.00	1994.89

Source: LTO, 2022

Table (3.2) stated the yearly revenue collection of LTO has (3204.78) Kyats Billion in FY 2018-2019. IRD collected (2955.26) Kyats Billion in FY2020-2021 and FY2021-2022 received (1994.89) Kyats Billion. In 2021–2022, revenues fell by (960.37) Kyats billion from the previous year because of this budget year is counted by six months only.

B. Medium Taxpayer Office MTOs

- Medium Taxpayer Office 1 will have responsibility for the second top 700 taxpayers by way of annual turnover.

- Medium Taxpayer Office 2 will have responsibility for the third top 1200 taxpayers by way of annual turnover.
- Medium Taxpayer Office 3 will have responsibility for any other companies not administered by the LTO and MTO 1 and 2 and new companies.

When an MTO taxpayer (under SAS) seeks to be transferred to LTO, the Directors of MTO and LTO examine the application before the Director General makes a decision. But to keep 700 taxpayers in MTO 1 and 1200 in MTO 2, the criteria will be changed as required (MOPF, 2017).

3.3 Responsibilities of Taxpayers and Self-Assessment System

Taxes are collected by the Internal Revenue Department (IRD) to ensure the welfare of all people. Only when people voluntarily pay their taxes and understand the reason for tax collection and the regulations that govern it can taxes be properly collected. Through the material on our IRD website, books and guides, advising services, and local tax offices, IRD enables people to abide by the tax laws. According IRD there are both of the official assessment system and self-assessment system procedure are as follows;

Official Assessment System

The taxpayer must include a statement of income on the return form and submit it on time to the IRD. If the return is not filed, IRD will send a demand notice to the taxpayer. IRD will then talk with the taxpayer about the contents of the return based on the information available, and IRD may request more required documents. IRD will then audit these documents, make an assessment, and send the taxpayer a Notice to Pay Tax. The tax specified in the notice must be paid; if the taxpayer is dissatisfied with the assessment, he has a limited amount of time to file a step-by-step appeal. If the deadline has passed, he may request that the assessment be changed. If the payment is not made on time, IRD will begin the recovery action.

Self-Assessment System

Taxpayers compute their own tax on their income based on the income they have accrued or received, and then pay that tax. The Return Form must still be filled out and sent by the deadlines specified by the taxpayer. If the return is not filed, IRD will notify the taxpayer. The completed return will be accepted as being accurate, and IRD won't assess the taxpayer in any way. The tax amount due as stated in the submitted

return will be detailed in an IRD notice. Based on their submitted returns, IRD will pick the taxpayers' companies that have a high risk of decreasing tax to be audited. IRD modifies the Taxpayer's assessment after conducting an audit. The taxpayer may file a step-by-step appeal within the allotted time if he is not happy with the altered assessment. If the deadline has passed, he may ask for the assessment to be changed. IRD shall proceed with the recovery process if the payment is not made within the designated timeframe or the extended timeframe.

In both of the official assessment system and self-assessment system, taxpayer must keep full and accurate records of his/her business in Myanmar and/or English for at least three years after the assessment (MOPF, 2017).

Responsibilities of Taxpayers under the Self-Assessment System

The taxpayer must maintain the necessary documents and books to support their Return;

- And must make sure his or her Return and self-evaluation are accurate.
- A person must maintain the necessary books and records and must abide by the auditing instructions if they are believed to have been audited.
- Must be sure to submit his or her Return and pay the necessary taxes by the deadlines.

Responsibilities of Internal Revenue Department

IRD will help taxpayers understand and comply with their tax obligations through the following means:

- Engagement with taxpayers and their representatives
- Creating forms, releasing materials, and posting information on the website
- Interpreting tax legislation

The taxpayer cannot object to or appeal the amount they self-assessed under the Self-Assessment System. However, if IRD modifies a taxpayer's assessment throughout the auditing process, the taxpayer has the right to contest the change or file an appeal (MOPF, 2017).

3.4 Tax Administration in Myanmar

The responsibilities of a tax administration include both customer service and compliance-related tasks. Assessment, collection, debt management, audit and other interventions, anti-smuggling and other customs functions, and anti-avoidance are only a few of Revenue's many tasks. Many of the tasks involved in tax administration rely, at least in part, on taxpayers' voluntary compliance(Walsh, 2012).

The Internal Revenue Department keeps introducing new elements of a contemporary tax structure while enhancing the administration. In order to fulfill goals at this time, a notification was published to improve the effectiveness of tax management procedures, to offer high-quality tax services, and to simplify the processes for identifying taxpayer registration numbers. Forms for both the registration process and the tax payment process have been revised and made available.

The release of the notification related to the quarterly payment of income tax. As a first step, beginning on October 1, 2021, it was possible to pay the tax using the OK\$ Mobile Wallet Application at OSS offices in Yangon. IRD has been attempting to provide mobile payment services such as OK\$ and MPT Money in the One Stop Services (OSS) offices that assess the taxes on imported vehicles.

Starting on December 7, 2021, individual taxpayers from the 31 Township Revenue Offices in the Yangon Region and the 5 Township Revenue Offices in the Mandalay Region will be able to pay their taxes using the MPU Debit Card that has been opened for e-Commerce through "Start Your Online Payment" (Report, 2022).

3.5 Tax Auditing Function

IRD auditing is the process of looking into a taxpayer's finances to determine whether or not they have complied with tax regulations and paid the correct amount of tax. The goal is to increase voluntary compliance, make clear the tax-related requirements that must be explained, and ensure that the tax owed is proportionate to the taxpayer's income. Different sorts of auditing are conducted on various firms (State Owned, Co-operative and Private Sector). Auditing might range from a quick review of a return to a thorough investigation of both business and personal records. Reassessment may be performed following an audit, and the taxpayer may be eligible for a refund or may need to pay extra tax. The fundamental criteria for choosing a taxpayer to be audited;

There are many reasons to select a taxpayer to be audited, for example: Taxpayer's compliance in doing their business or current activities; the figures stated in the income tax return; the tax liability based on documents submitted by the taxpayer; available information or random selection; the net loss.

- Tax officers from the compliance section will select the taxpayers to be audited, by using the computer system which is based on the above mentioned conditions or taxpayers' compliance.
- The taxpayers will not be told by IRD why they were chosen for an audit. IRD, however, may let the taxpayers know which areas will be the focus of the examination.

Informing the taxpayers and starting an audit

- IRD will officially notify the taxpayer in a letter after choosing a company to audit. IRD requests that the taxpayer respond to this letter with the date of the meeting that is available, designate a corporate representative, and send a power of attorney that includes the company emblem and has been properly stamped. The formal letter will also outline the records and papers, the kind of tax and financial year that will be audited, and the planned time for the first meeting.
- Generally, the first meeting must take place 10 days or less after the official letter for the audit was sent. The taxpayer is required to respond right away with the initial meeting's availability. If the suggested time is not convenient for them, they must explain why, give a valid justification, and let the other party know when it will be convenient for them to meet the first meeting.

The tax officer and the taxpayer will meet for the first time to go over how the audit will be conducted and how the appropriate preparations will be completed. A letter appointing the agent who will handle the company's tax matters must be submitted by the corporation. Additionally, a record of attendance must be signed by each participant. The taxpayer will be questioned by the tax officer about their records, accounting system, return preparation process, and business operations. All of the statements may be added to the file after the meeting.

Audit Period

- An audit's start time is flexible. However, the following elements will decide the period of audit: size of the taxpayer's business and its transaction (Sales/ Purchase/ Production/ Services), whether the records are prepared according to the accounting standards; cooperation with IRD;
- The tax officer will give a rough timetable at the beginning of the audit. If the tax officer needs to know more information, the taxpayer will be discussed for extended time.

The Role of Tax Officer

The tax officer, or auditor, will try to do the following:

- To be prompt, courteous and professional;
- To behave appropriately in response to audit results;
- To interpret the application of the tax laws;
- To accept the taxpayer with respect and maintain confidentiality of the taxpayer's information, unless necessary for Union Level business;
- Refrain from accepting gifts or payments from taxpayers. If the taxpayers would like to acknowledge the work done by the officer, they are welcome to send the officer a letter of acknowledgement.

The role of the taxpayer

The taxpayer must give the information and documents in a timely manner and they must allow tax officer to enter into their office, building, premises, industry and workplace.

- The taxpayer is not required to halt operations while an audit is being conducted. On the other hand, the tax officer will try best to audit as fast as possible in accord with the cooperative effort of the taxpayer.
- Under the Self-Assessment System, the taxpayer cannot appeal or revise the tax amount they assessed on their own; however, if IRD, through an audit process, makes an adjustment to the taxpayer's assessment, the taxpayer has the right to appeal within the prescribed period.
- The taxpayer also has the right to appoint the official agent to facilitate the tax affairs with the tax office.
- If the prescribed period has passed, the taxpayer may submit an application to the Revision Committee for an updated assessment.

A written request letter keeps a record of correspondence between the tax officer and the taxpayer during an audit, and the taxpayer can ask the tax officer to clarify any questions that are unclear in order to prevent misunderstandings. If information and documents are needed during the audit, IRD will ask using the appropriate form. The date for resubmitting the required form must be agreed upon by the taxpayer. The final assessment will be based on the information and documents that are currently available if the forms and papers are not submitted within the designated time frame.

Obstructing the Tax Officer

During the process of audit, the tax officer must not be aggravated by the following means;

- Refusing to access the taxpayer's office, premises, business, or place of employment at the agreed-upon time or at the time requested by the audit team;
- Causing deliberate delays to annoy tax authorities.
- Destruction crucial information relevant to the business.
- Willfully misrepresenting or omitting to submit the precise information.

If the taxpayer declines to allow the audit team to enter the office, premises, industry, or workplace before the agreed-upon time or the time that the audit team requested, then the audit team will proceed in accordance with Sections 44: Power to enter and inspect buildings and Section 45: Power to search and seize books of accounts or documents of the Income Tax Law.

Reviewing the auditing and problem-solving

- The taxpayer will be invited to a final meeting. IRD will discuss audit-related topics and present the taxpayer with the audit report at this meeting. The audit team will evaluate the audit report as needed if the taxpayer brings additional documentation to this meeting.
- If the taxpayer accepts the findings of the final audit report, they must sign and deliver it. If the information in the final report is unacceptable, the submitter must explain in detail why it is unsatisfactory. The taxpayer will be informed that because the information in the audit report is not included in an assessment notice, he or she is ineligible to appeal (MOPF, 2017)

3.6 Myanmar Taxation Rules and Regulations

According to (MOPF,2022), Regulations for Tax Avoidance, Underpayment of Tax, False or Misleading Tax Information, and Tax Evasion were published by the Internal Revenue Department of the Ministry of Planning and Finance of the Republic of the Union of Myanmar under Public Ruling No. 3/2022. In accordance with the authority granted by Section 11, subsection (a), of the Tax Administration Law, the Director General of the Internal Revenue Department issues this public ruling in order to make public the definitions of tax avoidance, underpayment of tax, false or misleading tax information, and tax evasion as well as the response and enforcement on these issues. In the Tax Administration Law Section 11, subsection (b), the Internal Revenue Department is required to abide with this public decision.

This is a clarification of how the Internal Revenue Service will use the laws of tax evasion, tax avoidance, and false or misleading tax information in issues involving initiating action and enforcing it. This public decision relates to all taxpayers who engage in tax evasion, tax avoidance, underpayment of taxes, and the provision of false or misleading tax-related information. This public ruling is related to the provisions of Section 32, Section 68, Section 69 and Section 77 of the Tax Administration Law.

Tax avoidance is considered to occur when a person fully understands the tax regulations and violates the tax code with the intent of reducing their tax liability or taxable income. The following topics, in particular, are included in tax avoidance:

- Making non-length arm's transfers at cross-border transfer pricing;
- Failing to disclose the asset, property, service, or benefit at market value;
- Dividing revenue between the taxpayer and affiliated firms in an effort to reduce the overall tax due on the income;
- Rearranging associations' organizational structures to take advantage of tax advantages;
- Tax evasion through the use of bilateral or multilateral tax agreements.

If a person willfully violates the tax laws, repeatedly violates the cases listed in the preceding paragraphs 7 and 8, or causes significant losses to the state's revenue by failing to pay taxes, this is considered tax evasion and is subject to the criminal prosecution and punishments outlined in Section A 77 of the Tax Administration Law. Tax evaders must comply with the Tax Administration Law and may face legal action under the Anti-Money Laundering Law (MOPF, 2022).

CHAPTER IV

SUVERY ANALYSIS

4.1 Survey Profile

The commercial city of Myanmar is Yangon. With a population of around 7 million, Yangon is Myanmar's most populous city and most important commercial center. The most venerated and well-known Buddhist pagoda in Myanmar is situated in Yangon, which is also home to Southeast Asia's highest density of colonial-era buildings. In Southeast Asia, Yangon has the most colonial-era structures. It has a distinctive, surprisingly maintained urban core from the colonial era. The Sule Pagoda, which is thought to be more than 2,000 years old, serves as the focal point of the colonial-era commercial district. Even though many historic homes and businesses have been reconstructed in the city's center, the industrial estates that surround Yangon still have serious inequity problems and shortage essential infrastructure. The information was gathered in larger tax offices in Yangon.

4.2 Survey Design

The study was designed as a descriptive method. The researcher applied the mixed methods because of its ability to describe a situation and its minimum bias in the collection of data. The descriptive design involved large numbers of persons and describes population characteristics by the selection of an unbiased sample. For the quantitative method, the study designed structure questionnaires and the data are gathered from a total of 300 larger taxpayers in Yangon. Depending on how closely the data matched the reported outcomes. There are two main approaches for originating data. Primary data refers to information that has been obtained from experimentation, knowledge, or documentation that occurred close to the occurrence. The quantitative approach makes use of math and statistics for data analysis and evaluation. For the qualitative method, the author observed previous research and interviewed on the 15 tax audits from lager taxpayer office. This study involves using interview tests and generalizing the results of the sample to the population. The study

used to access participants' demographic characteristics by using frequency analysis, and descriptive analysis access on the tax audit, tax education, tax knowledge and tax payer motivation. For the data collection procedure, the data sources are included in two categories as primary and secondary data. The source of data used primarily as this study is original. As indicated earlier open-ended questionnaires for tax audits and the close-ended questions gathered from large taxpayers office. The questionnaire involved three sections such as demographic characteristics of respondents, section two involved dimensions of the study and section three was the interview questions. The survey was translated into Myanmar language from English language to ascertain the responses provided by survey respondents to the questions asked in this thesis.

4.3 Survey Results

A descriptive analysis is a summary statistic that statistically enumerates or summarizes characteristics from a body of data through the use and analysis of those statistics. The goal of a descriptive statistic is to summarize a sample, as opposed to using the data to learn about the population that the sample of data is believed to represent. This distinguishes descriptive statistics from inferential statistics. In descriptive statistics, frequency analysis is included. Frequency in statistics refers to how frequently an event happens. Frequency Analysis is a crucial branch of statistics that examines measures of central tendency, dispersion, percentiles, and number of occurrences as frequency. A survey approach used when a particular target demographic is involved is the personal interview survey, often known as a face-to-face survey. The goal of a personal interview survey is to examine respondents' responses in order to get more and in-depth information.

4.3.1 Demographic Characteristics of Respondents

The demographic characteristics of taxpayer are included gender, age, education level, experience, type of enterprises, type of job, type of position and other additional questions. The demographic characteristics were analyzed through frequency statistics shown in the table as the demographic characteristic of respondents in the study.

Table (4.1) Demographic Characteristics of Respondents

Sr.No.	Description	Classification	Frequency	Percentage (%)
1	Gender	Male	46	15.3
		Female	254	84.7
		Total	300	100.0
Sr.No.	Description	Classification	Frequency	Percentage (%)
2	Age Groups	20-35 years	77	25.7
		36- 45 years	113	37.7
		46-60 years	97	32.3
		Above 60 years	13	4.3
		Total	300	100.0
3	Education Status	Undergraduate	3	1.0
		Bachelor Degree	114	38.0
		Master Degree	174	58.0
		PhD	9	3.0
		Total	300	100.0
4	My experience is	2 to 5 years	38	12.7
		6 to 10 years	87	29.0
		Above 10 years	175	58.3
		Total	300	100.0
5	Type of enterprise	Government Enterprise	13	4.3
		Private Enterprise	262	87.3
		Own Enterprise	25	8.3
		Total	300	100.0
6	Type of job	Company Staff	273	90.9
		Owner	27	9.1
		Total	300	100.0
7	My job position is	Lower-Level Position	8	2.7
		Middle-Level Position	200	66.7
		High-Level Position	92	30.7
		Total	300	100.0

Source: Survey Data, 2022

According to Table (4.1), the gender of respondents can be divided into two groups: male and female. There are 46 males and 254 females. As a percentage, 15.3% of respondents are male and 84.7% of respondents are females. The findings exposed that male respondents are more than female respondents.

The age groups of respondents are described by four groups, namely: between 20-35 years, 36-45 years, 46-60 years, and above 60 years. According to the Table, it is found that most of the respondents are aged between 36- 45 years with 113 and representing 37.7%. 97 of the 300 respondents are between 46-60 years accounting for 32.3%. The 20-35 years is 77 respondents with 25.7%. Above 60 years have 13 respondents with 4.3%

Respondents by education status are divided into four groups: undergraduate, bachelor's degree, master's degree and PhD. According to Table, 174 respondents are master's degrees with 58%, 114 respondents are bachelor's degrees with 38%. These results indicate the majority of respondents are master degree.

The respondents are classified by their experience. It is divided into three groups; 2 to 5 years, 6 to 10 years, and above 10 years. As the result, it is found that 175 respondents have experienced above 10 years and it accounts for 58.3%, it is found that 87 respondents have experienced 6 to 10 years and it accounts for 29%. 38 of the 300 respondents have experienced 2 to 5 years and it accounts for 12.7%.The most of respondents have above 10 years experiences in their workplace.

Regarding the respondents' type of enterprise, there are three groups: government enterprise, private enterprise, and own enterprise. As seen in the result, it is found that 262 respondents have private enterprise and it accounts for 87.3%, it is found that 25 respondents have their own enterprise and it accounts for 8.3%. 13 of the 300 respondents have government enterprise and it accounts for 4.3%.The majority of responders are worked by private businesses.

The type of respondents' job is divided into two groups: company staff and business person. According to the results, it is found that 273 respondents are company staff and it accounts for 90.9%. The number 27 respondents are business people and account for 9.1%.The majority of responders work as employees of the company.

The respondents' job position is divided into three groups as lower-level position, middle-level position, and a high-level position. According to the results of the Table, it is found that 200 respondents are in middle-level positions and it

accounts for 66.7%. The number of respondents in high-level positions is 92 respondents and it accounts for 30.7%. The number of respondents in lower-level positions is 8 respondents and which accounts for 2.7%. The majority of responders work in middle management positions.

4.3.2 Descriptive Analysis of Taxpayer Compliance

Descriptive analysis was used to examine on the tax audit, tax education, tax knowledge and tax payer motivation. The answers of a 5 Likert scale which values ranging from 1-5 on the rating scale, where 1 was ranked Strongly disagree, 2 was Disagree, 3 was Neutral, 4 was Agree and 5 Strongly Agree. The data was gathered large taxpayer offices in by using the random sampling method and a total of 300 respondents were polled using the set of questionnaire that have been described in the following table.

Table (4.2) Perceptions of respondents on Tax Audit

Sr. No.	Items of Tax Audit	Mean	Std. Deviation
1	The field audit contributes to tax compliance before deadlines.	3.97	.619
2	The field audits contribute to interest payments after audits.	3.76	.618
3	Tax auditor usually performs the audit work repetitively.	3.26	.708
4	Tax audit improves the level of compliance.	3.85	.611
5	Perceiving a high probability of being audited will enhance the tax compliance behavior of the company.	3.74	.602
6	Tax administration has enough audit staff resources to perform onsite audits on all taxpayers.	3.99	.620
7	Qualified audit staff /well-experienced staff are available at tax administration.	3.69	.690
	Overall Mean Value	3.75	

Source: Survey Data, 2022

Table (4.2) shows the outcomes of the tax audit involved seven items towards tax compliance of larger taxpayers with the items such as “The field audit contributes to tax compliance before deadlines” with (M= 3.97, SD= .619), the second item of “The field audits contribute to interest payments after audits” completed with (M = 3.76, SD= .618), the third item of “Tax auditor usually performs the audit work repetitively” with (M = 3.26, SD= .708), the fourth item of “Tax audit improves the level of compliance” with (M = 3.85, SD= .611), the fifth item of “Perceiving a high probability of being audited will enhance the tax compliance behavior of the company” with (M = 3.74, SD= .602), with the highest value, was “Tax administration has enough audit staff resources to perform onsite audits on all taxpayers” with (M = 3.99, SD= .620) was the maximum mean value in all indicators. The last item is “Qualified audit staff /well-experienced staff are available at tax administration” with (M = 3.69, SD= .690). The overall mean values for tax audit is 3.75. To compliance of taxpayer, the tax administration needs to have sufficient audit employees to conduct on-site audits of every taxpayer. Tax administration needs to train qualified audit professionals and experienced staff on hand.

Table (4.3) Perceptions of respondents on Tax Education

Sr. No.	Items of Tax Education	Mean	Std. Deviation
1	Understanding tax education and the received tax awareness is very effective.	4.02	.569
2	Knowing the rights and responsibilities of taxpayers.	3.88	.620
3	Understand taxation responsibility as a taxpayer.	3.95	.564
4	The tax return is easy and simple to complete.	3.99	.612
5	Tax is part of the contribution for the government to spend on public welfare.	3.89	.662
6	The awareness of tax audits makes the taxpayers render satisfactory returns.	3.93	.577
7	Tax audit performed in tax administrations is to educate taxpayers.	3.69	.633

8	A self-assessment system gives the taxpayer the trust to voluntarily calculate, pay, and report their taxes.	3.97	.551
	Overall Mean Value	3.91	

Source: Survey Data, 2022

Table (4.3) indicates that the outcomes of the tax education involved eight items towards tax compliance factor by involving items such as “Understanding tax education and the received tax awareness is very effective” with (M= 4.02, SD= .569) as the maximum mean value in all indicators, the second item of “Knowing the rights and responsibilities of taxpayers" completed with (M = 3.88, SD= .620), the third item of "Understand taxation responsibility as a taxpayer " with (M = 3.95, SD= .564), the fourth item of “The tax return is easy and simple to complete” with (M = 3.99, SD= .612), the fifth item of “Tax is part of the contribution for the government to spend on public welfare” with (M = 3.89, SD= .662), the sixth item of “The awareness of tax audits makes the taxpayers render satisfactory returns” with (M = 3.93, SD= .577), the seventh item of “Tax audit performed in tax administrations is to educate taxpayers” with (M = 3.69, SD= .633). The last item is “A self-assessment system that gives the taxpayer the trust to voluntarily calculate, pay, and report their taxes" (M = 3.97, SD= .551). The overall mean score for tax education is 3.91. As the results, taxes are a component of the funding the government receives for social welfare. Taxpayers who are aware of tax audits are more likely to submit accurate returns.

Table (4.4) Perceptions of respondents on Tax Knowledge

Sr. No.	Items of Tax Knowledge	Mean	Std. Deviation
1	Understand the tax system of Myanmar.	3.59	.635
2	Aware of most tax laws and guidelines about taxation of incomes.	3.58	.615
3	Understand most of the laws and regulations relating to income tax.	3.55	.630
4	Ability to interpret taxation laws when computing taxes.	3.90	.542
5	Acknowledge on tax obligation of the larger taxpayers.	3.84	.630
6	Administrators need to provide awareness training or seminars for larger taxpayers frequently.	3.98	.560
	Overall Mean Value	3.74	

Source: Survey Data, 2022

Table (4.4) demonstrates the outcomes of the tax knowledge involved six items towards tax compliance of larger taxpayers with the items such as “Understanding the tax system of Myanmar” with (M= 3.59, SD= .635), the second item of “Aware of most tax laws and guidelines about taxation of incomes” completed with (M = 3.58, SD= .615), the third item of “Understand most of the laws and regulations relating to income tax” with (M = 3.55, SD= .630), the fourth item of “Ability to interpret taxation laws when computing taxes” with (M = 3.90, SD= .542), the fifth item of “Acknowledge on tax obligation of the larger taxpayers” with (M = 3.84, SD= .630). The last item is “Administrators need to provide awareness training or seminars for larger taxpayers frequently” (M = 3.98, SD= .560) as the maximum mean value in all indicators. The overall mean score for tax knowledge 3.74. The result shown that administrators frequently need to hold awareness workshops, meetings or training sessions for larger taxpayers and need to acknowledge the greater taxpayers' tax obligations.

Table (4.5) Perceptions of respondents on Taxpayers' Motivation

Sr. No.	Item of Taxpayers' Motivation	Mean	Std. Deviation
1	Inspire the benefits of compliance on tax paying to larger taxpayers.	3.66	.658
2	Improving the relationship between the public and private.	3.87	.570
3	Providing taxpayers' awareness system and conducting consultation sessions.	3.83	.546
4	Providing transparency on tax rates and explaining the tax paying procedures.	3.78	.566
5	Large taxpayers are contributors to the country's GDP.	4.02	.545
6	The government's service supports a self-assessment system that helps taxpayers.	3.87	.583
	Overall Mean Value	3.83	

Source: Survey Data, 2022

Table (4.5) demonstrates that the outcomes of the taxpayers' motivation involved six items towards tax compliance of larger taxpayers with the items such as "Inspire the benefits of compliance on tax paying to larger taxpayers" with (M= 3.66, SD= .658), the second item of "Improving the relationship between the public and private" completed with (M = 3.87, SD= .570), the third item of "Providing taxpayers' awareness system and conducting consultation sessions" with (M = 3.83, SD= .546), the fourth item of "Providing transparency on tax rates and explaining the tax paying procedures" with (M = 3.78, SD= .566), the fifth item of "Large taxpayers are contributors to the country's GDP" with (M = 4.02, SD= .545) as the maximum mean value in all indicators. The last item is "The government's service supports a self-assessment system that helps taxpayers" (M = 3.87, SD= .583). The overall mean score for taxpayers' motivation 3.83. LTO needs to encourage larger taxpayers to pay taxes by emphasizing the advantages of compliance and strengthening the connection between the public and private sectors.

Table (4.6) Perceptions of respondents on Tax Compliance

Sr. No.	Description	Mean	Std. Deviation
1	Through Self-assessment System, larger taxpayers become more responsible to process their taxes.	3.75	.611
2	Large taxpayers pay their penalties on time.	3.89	.515
3	Large taxpayers pay their interests on time.	4.03	.469
4	Large taxpayers have low tax debts.	4.02	.473
5	Large taxpayers never delay paying tax debts.	4.00	.504
6	Large taxpayers always comply with the rule and regulations of the internal revenue department.	3.99	.542
7	Large taxpayers declare their incomes to the tax authorities.	4.04	.526
8	Large taxpayers feel morally obliged to honestly declare tax liabilities.	4.04	.583
	Overall Mean Value	3.97	

Source: Survey Data, 2022

The Table (4.6) shows the outcomes of the tax compliance involving eight items, “Through Self-assessment System, larger taxpayers become more responsible to process their taxes” with (M= 3.75, SD= .611), the second item of “Large taxpayers pay their penalties on time” completed with (M = 3.89, SD= .515), the third item of " Large taxpayers pay their interests on time" with (M = 4.03, SD= .469), the fourth item of “Large taxpayers have low tax debts” with (M = 4.02, SD= .473), the fifth item of “Large taxpayers never delay paying tax debts” with (M = 4.00, SD= .504), the sixth item of " Large taxpayers always comply with the rule and regulations of the internal revenue department" with (M = 3.99, SD= .542), the last two items of “Large taxpayers declare their incomes to the tax authorities” with (M = 4.04, SD= .526) and “Large taxpayers feel morally obliged to honestly declare tax liabilities" with (M = 4.04, SD= .583) as the maximum mean value in all indicators. The overall mean values for all items are 3.97. According to the result, most of large taxpayers abide by

the rules and guidelines set out by IRD. Large taxpayers believe it is morally required to accurately report their tax liabilities.

4.3.3 Factors Affecting Tax Compliance of Large Taxpayers

The overall mean value is determined based on the results of the respondents' responses. A total of 300 respondents' perceptions of the service quality aspects and their use of life insurance are analyzed using a five-point Likert scale rating on items by using Strongly Disagree, Disagree, Neutral, Agree and Strongly Agree. The results are summarized in the table below along with the overall mean value for each element affecting on the taxpayer compliance.

Table (4.7) Summary of Tax Compliance of Large Taxpayers

Sr. No.	Dimension	Overall Mean Value
1	Tax Audit	3.75
2	Tax Education	3.91
3	Tax Knowledge	3.74
4	Taxpayer Motivation	3.85
5	Tax Compliance	3.97

Source: Survey Data, 2022

As stated by summary of tax compliance of large taxpayers Table (4.7), the overall mean value factors affecting tax compliance is nearly 4. Tax compliance has the highest mean score among the five factors, with a value of 3.97, in the results. The mean score for Tax Education is the second highest, at 3.91. Then follow by Taxpayer Motivation with overall mean score at 3.85. Tax Audit and Tax Knowledge have the lowest mean score, with 3.75 and 3.74 respectively in the findings. The result stated that believe that Tax Compliance, Tax Education and Motivation is the most significant factor influencing on large tax payers.

Taxes serve many important functions for the development of a nation, including budgeting, regulation, and trade redistribution stability tools that are used to build state infrastructure. Taxes are also the largest source of state funding and are used to deposit funds into the state treasury in accordance with applicable law. Tax compliance refers to the readiness of taxpayers to perform their tax duties in accordance with existing legislation without the need for inspections, thorough

investigations, warnings, or threats, in both legal and administrative contexts. In order to increase tax compliance, taxpayers must be more aware of the role that taxes play in providing state finance. The neighborhood must be informed of the existence of its citizens.

Factors affecting tax compliance of large taxpayers examined on tax audit, tax education, tax knowledge, taxpayer motivation and tax compliance. The result indicated that the most of large taxpayers have satisfied with SAS system and they have better understanding of the tax codes and tax payment system. Most of large taxpayers are compliance. Some taxpayers need the motivation of government administration and also required to provide awareness training or educated tax knowledge to taxpayers by LTO,

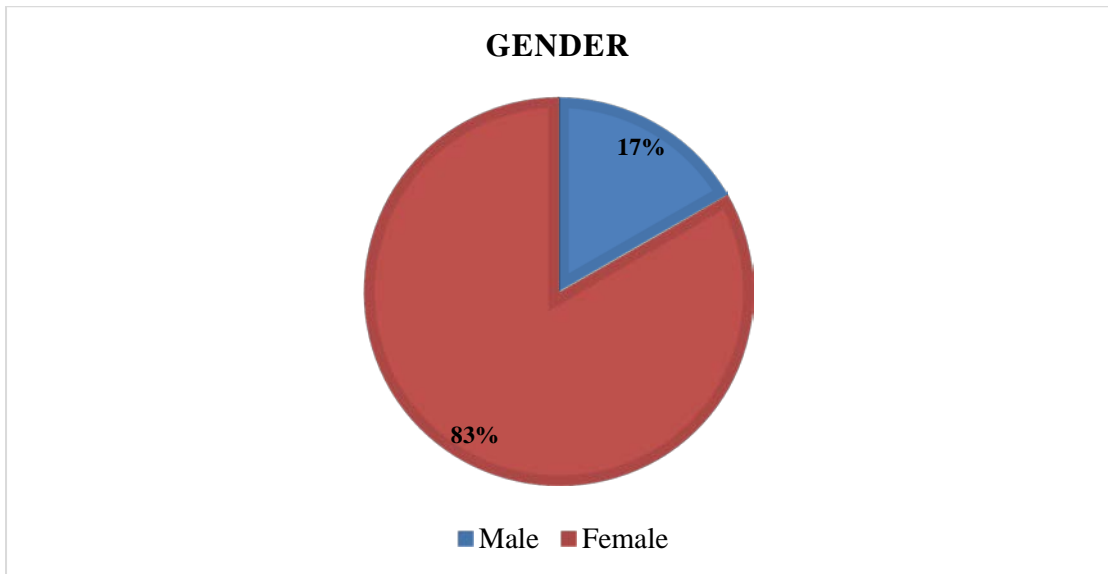
4.4 Interview Results on Tax Compliance

To observe the tax compliance of large taxpayers, the study explored the interview survey from 15 tax audits who currently working at large taxpayer offices (LTO) in Yangon .When a specified target audience is involved, a personal interview survey, also known as a face-to-face survey, is used as a survey method. The goal of a personal interview survey is to examine respondents' responses in order to get more and in-depth information.

4.4.1 Demographic Characteristics of Interviewee

The demographic characteristics of tax audits are included gender, age, education level, position and experience. The demographic characteristics were analyzed through frequency statistics shown in the table as the demographic characteristic of respondents in the study.

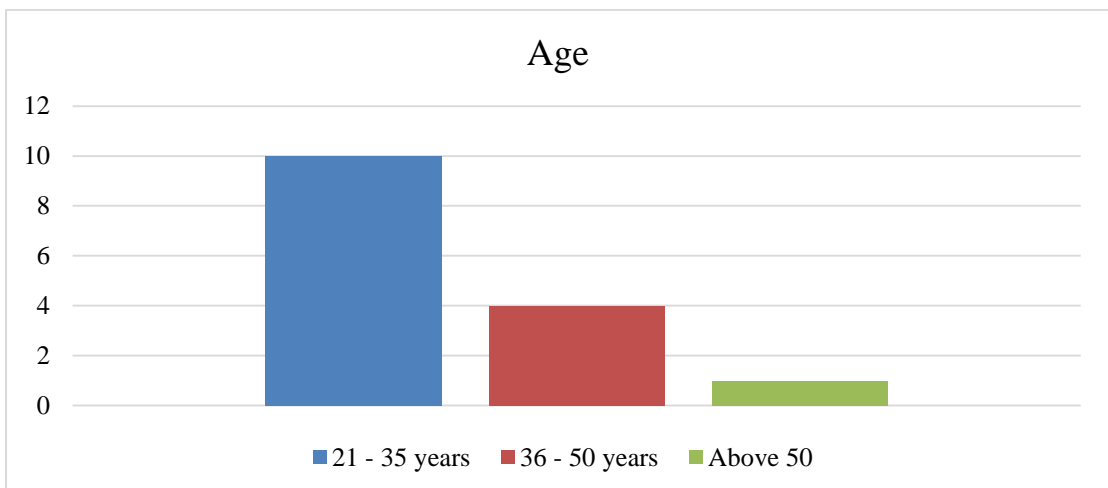
Figure (4.1) Gender of Interviewee



Source: Interview Results, 2022

According to Figure (4.1), the gender of respondents with 12 female respondents, the female group has the highest percentage (83%), followed by the male group (17% overall) with 3 out of 15 interviews.

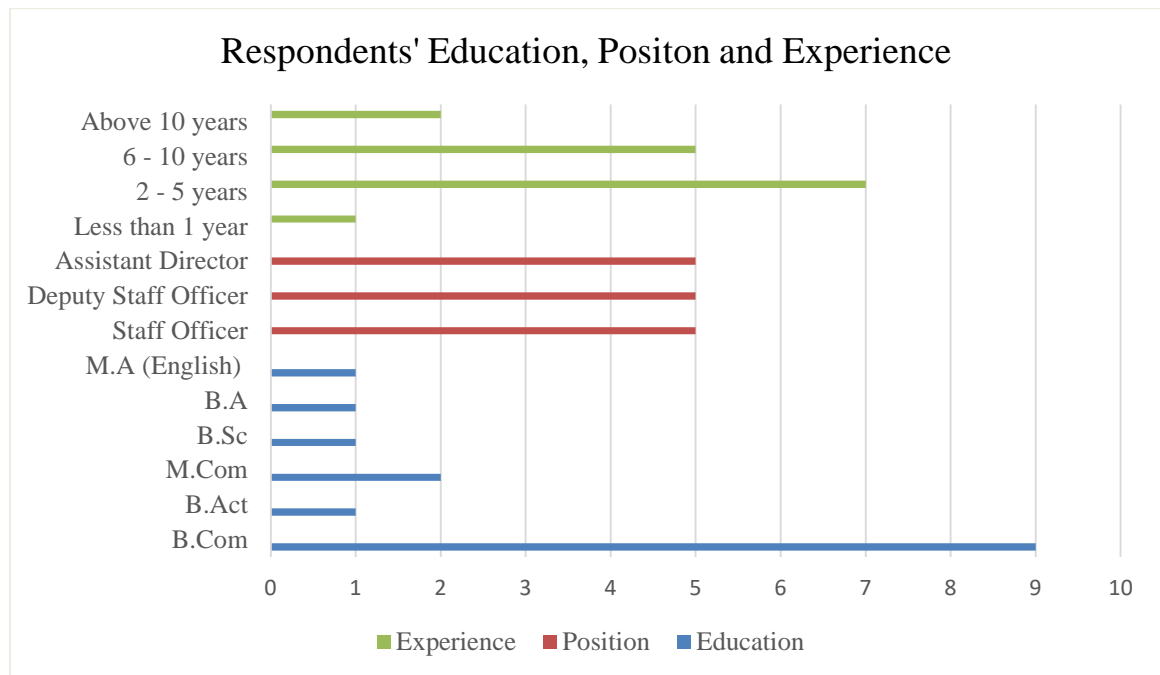
Figure (4.2) Age of Interviewee



Source: Interview Result, 2022

Figure (4.2) mentions about the age results. It is found that there are 10 interviewees aged between 21 to 35 years displaying the highest proportion among 15 people while 2 interviewees aged between 36 – 50 years and only 1 person who is above answered the questionnaires.

Figure (4.3) Education, Position and Experience of Interviewee



Source: Interview Result, 2022

Figure (4.3) stated the respondents' education, position and experiences. As for education level of respondents, 9 interviewees graduated with Bachelor of Computer Science, 2 people from Master of Computer Science while Master of English, Bachelor of Art, Bachelor of Science and Bachelor of Art were graduated one person each. Calculation for the experience they have, the number of people who have worked over 10 years is 2 interviewees and 5 interviewees have the experience between 6 to 10 years and 7 respondents have between 2 years to 5 years working experience while the rest one have less than 1 year working experience. Among 15 interviewees, 5 peoples are assistant directors, 5 people are working as staff officers and another 5 as deputy staff officers.

4.4.2 Results of Interview Survey

The section is the interview survey on the tax auditors who currently working in the Large Taxpayers Office. The results of all these questions could find the managerial implication of the study. The following results are comprehensive answers of respondents and it will find the goal of this research; **(The tables including each auditor's answer can be found out in appendix in the end.)**

Interview Result 1

The responses to interview question one are what kind of taxpayers should choose to audit and taxpayers' opinions on the SAS system determined that taxpayers who have poor compliance, who report losses on their declaration forms because their expenses are more than their revenue, and who solely ask for refunds without making a profit should all be chosen and checked. It is well known that taxpayers are happy with the SAS system and have a greater understanding of tax regulations. Priority should be given to taxpayers whose business's income and expenses differ from one other. There was a need for audit support, with the audit teams preparing accounts for audit from the SAS system and archiving documents for years. In order to comply with tax rules and regulations, taxpayers' perception of the SAS system is that they must be aware of the requirements. Taxpayers with low carryover losses and limited proceeds should be treated riskily since they are underrepresented in the tax system.”

Interview Result 2

The answers on interview question two are the performance of LTOs on tax payers compliance as the law that IRD provided to taxpayers should be demonstrated by LTO, who should also inform them when the circumstances for enforcing the rule have been published and apply fines. The tax office has the capacity to store and promptly distribute tax knowledge to taxpayers. Tax education programs over a predetermined time by LTO. LTO ought to meet with people and make clear what is needed to abide by the tax reforms. Frequent audits of taxpayers whose compliance has not improved after the first audit should also be conducted in order to improve taxpayer compliance. Therefore educating people about the advantages that firms can receive from obeying the tax code. Compliance may be necessary to follow tax law, regulations, guidelines, and other rules specific to the industry the firm operates in. More intensive tax education programs should be run in order to increase taxpayer compliance. The tax office has the capacity to store and promptly distribute tax knowledge to taxpayers.

Interview Result 3

For interview question three, the responses are Tax compliance will improve among large taxpayers after audits observed that some of the large taxpayers who have been audited have improved their compliance status, however some taxpayers still have weak compliance. While some significant taxpayers have improved their compliance, others have not. Then, the lack of industry knowledge about the business

being audited and the lack of supporting materials needed to improve and large taxpayers who have been audited will progress their tax compliance status. By the time the audit is completed, the tax laws and regulations that must be followed, compliance situation for paying taxes will improve. Although it was discovered that some of the large taxpayers under audit had improved their compliance status, other businesses found no progress. Due to the impossibility of a re-audit, it was discovered that there had been no improvement. Some taxpayers believe that the state of compliance has improved. During an audit of a taxpayer company, the auditors offer advice on how to handle errors. The audited tax payers anticipate an improvement in their current state of tax compliance. For large taxpayers who have been audited, tax compliance to pay taxes is predicted to increase.

Interview Result 4

For interview question four, the reason for the inability to complete the inventory audit on time observed that the taxpayers had to wait a long time to submit their inventory and report information about third parties to the concurrent auditing firms. Failure to finish the inventory audit within the allotted time prevents one from sending the list or providing clear answers to inquiries. Lack of cooperation from taxpayer companies with the audit team and delayed delivery of needed inventory and poor compliance may result from a variety of issues, such as an inability to submit requests on time and improper statistic maintenance, poor record keeping by the taxpayers is to blame for the audit's inability to be finished within the allotted time. The decision of the tax authorities cannot be used to carry out some of the products implicated in the inventory audit. The tax authorities' decision prohibits conducting the inventory audit. The accounts that taxpayers must produce by the deadline as well as the time it takes to receive answers to legal questions and documents are examples of things that would prevent the inventory check from being finished. Inability to complete the inventory check includes the accounts to be submitted by the taxpayers on the specified date and waiting for a response to legal queries and documents. The reports requested by the audit staff should be sent in time and the company's records and evidence should be presented in soft copies.

Interview Result 5

Results for question number five mentions the supports to develop a well-qualified tax audit staff responded that among tax audit exchanging thoughts on the problems identified by the audit teams, and making enough office equipment

available should all be done. To increase more qualified tax audits, superiors should provide accounting rules and foster a positive work environment, providing the necessary courses, granting permission to attend, and encouraging appreciation by giving awards should all be taken into account and offering programs for sharing information among staff. It should be thought about training tax audit staff members and allowing them to take outside courses. Moreover, the attitude that each tax audit employee has toward their work is crucial for the emergence of qualified tax audit employees, and it is also critical to make sure that the employees work in a joyful and accommodating environment and establishing fundamental audit courses and offering tax-related training to support the creation of highly competent tax audit professionals. As a final point, LTO require to aware of the main points where audit issues are likely to appear, understand tax law references and Evidence required for tax audit and necessary to provide training to employees to understand the changing accounting standards used internationally.

Interview Result 6

Results for question number six explained about to facilitate and improve audits by interviewee are The taxpayer companies should organize their preparation and maintenance of the information linked to the accounts given in their declarations and is ready to supply it within a certain deadline at the time of the audit in order to facilitate and improve the audit of the accounts. As taxpayers, they should maintain the accurate records and documents and try to aware of the tax laws. To facilitate and improve the audit, taxpayers should follow the Myanmar Accounting Standard and tax audit process easy and fast, taxpayers should provide the tax auditors with a suitable place to audit the accounts. Companies that file taxes should maintain all of their business-related data in a systematic manner. Taxpayers should maintain accurate accounting records in order to facilitate an audit that is simpler, quicker, smoother, and better. Proper maintenance of the lists submitted by taxpayers, Strict follow on the directions of the tax office and providing the lists requested by the audit teams on time should be carried out in order to facilitate and improve the list audit. Taxpayer companies should keep all records related to their business in an orderly manner. Taxpayers must carry out business operations in accordance with the law, and only if the necessary accounting support is fully implemented, the accounting audit process will be easy and fast.

Interview Result 7

The answers on interview question seven described that about awareness programs for taxpayer and most of interviewee said that large taxpayers that pay their taxes using the SAS system do not need to be instructed on how to pay their taxes on time. The senior SAS office taxpayers don't need to be instructed on the need of timely tax payment. Large taxpayers don't require it. But LTO should give awareness and also education should be provided to pay taxes on time. The awareness using social medias like short series or episodes on television can be made. If necessary, awareness programs should be conducted. Only new taxpayers need to be notified and cleared. It is essential to impart knowledge. It is necessary to make awareness to large taxpayers in order to pay tax on time. Moreover, making programs to educate and give awareness to the public, displaying updated requirements and public ruling on www.efiling.gov.mm website, tax auditing and making corrections to bring the accounting system and taxonomy on track and other more should be done in the future.

Interview Result 8

The answers on interview question eight explored the results as large taxpayers in Myanmar are currently having difficulty making deposits and withdrawals from local commercial banks. The major difficulties which tax payers in Myanmar currently facing in paying their taxes includes good internet connections as E-Payment requires and electricity to do so. As online payments can be easily made within the SAS system, large taxpayers are not expected to face any difficulties regarding tax payment. It is known that tax paying companies engaged in import business have difficulties in paying taxes due to delays in business due to some decrees issued by the state. In order to make tax payment easy and fast, it is known that online payments have been made. However, in some situations, taxpayers may request a receipt and at the same time, the difficulties in connection, internet connection status and the inability to receive the vouchers can be found. Big taxpayers in Myanmar are not aware of the difficulties they are currently facing in relation to paying taxes. Then, there are two types of currency rates for paying taxes: official prices and black market prices.

Interview Result 9

The answers on interview question nine is imposing fines and penalties on tax avoidance of taxpayers observed that businesses should be temporarily shut down in order to urge taxpayers to cooperate and also tax awareness seminars should be

conducted to improve compliance of tax evaders to improve compliance with evading and avoidance of taxpayers. Besides, ITO needs to provide tax awareness training should be offered to tax evaders to increase their compliance with tax avoidance and evasion. In addition to imposing fines and penalties on tax evasion and avoiding taxpayers to improve compliance, a fixed percentage reward for taxpayers who pay tax within a specified period. Moreover, suspension the company's directors from leaving abroad, not providing the operating licenses and not allowing running their businesses regarding the company can be considered. To improve compliance of taxpayers with poor compliance, tax awareness events, repeated audits, tax-related information and publishing related information should be prioritized and to announcements on television and newspapers to let the public know the names of tax evaders/companies and providing tax awareness.

CHAPTER V

CONCLUSION

5.1 Findings

This study looked at the factors influencing large taxpayer compliance with the LTO in Yangon. The study's goals are to find out how large taxpayers perceive tax compliance and how tax audits view large taxpayers' tax compliance. It is crucial that the LTO confiscates every chance to increase taxpayers' understanding of their tax obligations in order to encourage them to willingly and correctly submit their tax returns and pay their taxes.

According to demographic characteristics of respondents, there were more male respondents than female respondents. The majority of respondents 113 in total are between the ages of 36 and 45. The 58% of the 174 respondents have master's degrees, and the majority of respondents hold master's degrees. The majority of respondents have more than 10 years of experience in their current workplace, according to the respondents' experience groups. Regarding the respondents' type of enterprise, it is discovered that 262 respondents have private enterprise, which accounts for 87.3% of respondents. The 273 respondents were company employees. The vast majority of responders are employed by the business. The majority of respondents work in middle management roles, according to their job titles. As stated by assessments on the tax compliance of large taxpayers, the average mean value of the elements impacting tax compliance is almost 4. Tax compliance has the highest mean score of the five criteria, with a value of 3.97. At 3.91, the average score for tax education is the second-highest. Taxpayer motivation comes in second with a 3.85 total mean score. The results show that Tax audit and Tax knowledge have the lowest mean scores 3.75 and 3.74, respectively. The findings indicated that the most important factors impacting large tax payers are tax compliance, tax education, and motivation.

According to interview results, large taxpayers themselves are required to acknowledge profits and pay assessments, the benefits are better. Audited large

taxpayers should become more compliant with tax laws. Even while taxpayer companies employ accounting professionals, they may also lack tax expertise, be unable to adopt international accounting standards, register their most crucial company information carelessly, neglect to register, or use more/less expressions. Some of the large taxpayers who had their compliance status checked had improved, but some taxpayers still had bad compliance, suggesting that tax compliance will improve among large taxpayers. Significant taxpayers who have improved their compliance include some, but not all.

Moreover, companies that pay taxes should plan out how they will prepare and maintain the data related to the accounts listed in their declarations. Companies that submit taxes ought to organize all of their data pertaining to their operations. In order to make an audit easier, faster, more efficient, and better, taxpayers should keep correct accounting records. The interviewees said that education and awareness for taxpayers, and the majority of those questioned stated that large taxpayers who use the SAS system to file their taxes do not require instruction on how to do so on time. Senior SAS office taxpayers don't need to be reminded of the importance of paying taxes on time. Significant taxpayers don't need it. Only fresh taxpayers must be informed of and cleared. The dissemination of knowledge is crucial.

The question on challenges of large taxpayers in Myanmar are currently experiencing trouble making deposits and withdrawals from nearby commercial banks, which has negative repercussions. Due to the fact that E-Payment demands a strong internet connection and energy, people are also experiencing problems paying their taxes. Following that, there are two different exchange rates for paying taxes: official pricing and black market prices. Imposing on fines and penalties explored that businesses should be temporarily shut down to encourage taxpayers to cooperate. The directors could be banned from running any businesses that are connected to the company. However, in order to boost tax evaders' compliance, the ITO must offer tax awareness training.

The taxpayers' and their tax advisors' participation is crucial during an audit. Taxpayers and their tax advisors should support tax auditors by promptly supplying any requested documentation, maintaining accurate records, fully describing the business process and existing accounting system, and offering any aids that are required to make auditing easier. Taxpayers' apathy can cause delays in both routine corporate operations and the tax auditing procedure. Therefore, for the relevant

auditing actions to be more successful, taxpayers must collaborate. The tax office's obligation of audit is not based on the quantity of tax collected, but rather on helping the nation and its people flourish by getting the right amount of tax.

5.2 Recommendations

Around the world, the self-assessment system (SAS) is frequently used. The non-compliance behavior under this system has been identified as a problem. This unresolved problem may be caused by a feature of SAS, which is the transfer of tax computation duties from tax authorities to taxpayers. Taxpayers are expected to be knowledgeable about the current tax laws and provisions in order to fulfill their obligations. This is especially important since, in the event of a tax audit, they would have to account to the tax authorities. Due to the fact that taxpayers' tax reports are regarded as their notice of assessment, SAS also emphasizes voluntary compliance. In other words, if taxpayers fail to file a valid tax return within the allotted time, penalty mechanisms require using. The main recommendations of this study help the compliance of large taxpayers in Yangon Region. The study found the following recommendations:

Taxpayers who are educated also make better citizens. They not only pay their fair share of taxes on time, but they also frequently take an active part in neighborhood taxation discussions. Each informed taxpayer has the capability to pass on his or her expertise and act as a channel for the spread of tax information throughout the nation. Initiatives to educate taxpayers are advantageous to tax administrations as well. They deal with informed taxpayers considerably more easily since they are less likely to make mistakes. This enables governments to focus their efforts on assisting others or combating tax fraud and avoidance. The government needs to provide the tax education in high school level for student like other neighboring countries. Moreover, LTO needs to provide regular meeting or workshop for large taxpayers to encourage their willing to tax regularly.

Then, large taxpayers also must be instructed on how to pay their taxes on time. In the event of late payment or tax audits, assistance should be requested kindly in order to offer accurate accounting data. Taxpayers should endeavor to understand the tax laws and keep accurate records and documentation. Taxpayers must keep accurate and comprehensive accounting records in order and cooperate by providing

timely information to tax officials in order to expedite and improve the audit of accounts.

Taxpayers are required to conduct business activities in compliance with the law, and the accounting audit process will only be simple and quick if the required accounting assistance is completely implemented. The audit process should be quick and simple, and taxpayers should give tax auditors an appropriate location to audit the accounts as well as timely responses to information requests. Taxpayers should also comply with tax laws and preserve accounting records in compliance with accounting standards.

In conclusion, the more resources that are available to grow the nation, create infrastructure, and provide services to its citizens, the more taxpayers pay their fair share of taxes. The quality of life for taxpayers and their children is enhanced by these resources. The issue for taxpayers is no longer whether they must pay taxes or not; rather, it is for what purposes they do so. Taxpayer education can also persuade people to back and vote for public leaders who will enact tax laws that will be advantageous to the nation as Myanmar.

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APPENDIX

Table (1.1) Interview Results on Question 1

Interviewee	The taxpayers' opinions on the SAS system
Interviewee 1	Taxpayers with weak compliance, with incurring losses as expenses are not equal to income in the declaration form and those who are only requesting refunds without profits should be selected and checked.
Interviewee 2	It is known that taxpayers are satisfied with SAS system and that they are more aware of the tax laws. Taxpayers whose business's income and expenses are not equal should be prioritized.
Interviewee 3	The audit teams, preparing accounts upon audit from the SAS system, and storing documents for years, there was demand to provide audit support.
Interviewee 4	Taxpayers who claim refunds, who claim losses almost every year and who claim exorbitant expenses should be selectively audited. It was found that taxpayers liked the SAS system.
Interviewee 5	The SAS system is a good tax system as it is a system where the taxpayer calculates their income and expenses by them.
Interviewee 6	Taxpayers with poor compliance with tax laws and regulations, and taxpayers who fail to file taxes should be selected.
Interviewee 7	Some taxpayers like the SAS system. Others criticize SAS for being too strict with the law in terms of reporting personal financial information.
Interviewee 8	All types of taxpayers should be selected. It is found that they are comfortable with the SAS system.
Interviewee 9	Depending on the individual taxpayer's perception, some taxpayers do not like the SAS system as much as there are those who accept it.
Interviewee 10	Taxpayers' view on the SAS system is that they use the e-filing system without having to come in person to submit declarations, saving time and money.

Interviewee 11	Some taxpayers have welcomed SAS system and experienced strong compliance, while some taxpayers have experienced poor compliance.
Interviewee 12	Companies issuing refunds in the SAS system, though the company operates large ratio and displays continuous losses for about 2 - 3 years should be selected for tax audit and taxpayers prefer the SAS system.
Interviewee 13	Taxpayers' view on the SAS system is that they need to know the requirements to comply with tax laws and regulations.
Interviewee 14	The tax law and taxpayers who are considered to be controlling the market. It has been found that taxpayers like the SAS system.
Interviewee 15	Taxpayers showing carryover Loss Few, displaying fewer proceeds should be taken on under-represented taxpayers and can be considered as risk.

Sources: Interview result, 2022

Table (1.2) Interview Results on Question 2

Interviewee	Performance of LTO to improve taxpayer compliance
Interviewee 1	To improve taxpayers' compliance, frequent audits should also be made of taxpayers whose compliance has not improved after the first audit.
Interviewee 2	Providing knowledge to understand what kind of benefits businesses can get by complying with the tax law.
Interviewee 3	The department constantly investigates the business activities of the taxpayers during the income year and provides evidence
Interviewee 4	The tax office for large taxpayers should audit taxpayer companies at least every 3 years.
Interviewee 5	Tax education programs in a specified period.
Interviewee 6	Instructions for inquiries from taxpayers; tax laws, rules clarification so that they are understood should be processed.
Interviewee 7	Compliance may be related with tax law, regulation, instruction and discipline related to the sector in which the company operates.
Interviewee 8	More inventory checks should be done.

Interviewee 9	To improve taxpayer compliance, conducting more extensive tax education programs.
Interviewee 10	The tax office can hold and share tax knowledge to taxpayers in a timely manner.
Interviewee 11	All taxpayers who are already in the SAS system, whether it is a full audit or a limited audit, it will improve compliance only if they can only be participated at least one quick check.
Interviewee 12	LTO should meet with taxpayers and clarify the requirements to comply with the tax reforms.
Interviewee 13	LTO should display the law issued by IRD to taxpayers, notify updated that the conditions for enforcing the rule have been published and impose penalties.
Interviewee 14	The public should be involved by informing them and uniform and strict action should be taken against the taxpayers in case of poor compliance.
Interviewee 15	Although avoidance can be allowed to some extent, evasion should be severely penalized.

Sources: Interview result, 2022

Table (1.3) Interview Results on Question 3

Interviewee	Tax compliance will improve among large taxpayers after audits
Interviewee 1	While some of the audited large taxpayers were found to have improved their compliance status, some companies found no improvement.
Interviewee 2	It was found that there was no improvement due to the inability to re-audit.
Interviewee 3	Some taxpayers feel that the compliance situation has improved.
Interviewee 4	When the taxpayer company is being audited, the auditors provide guidance on how to deal with error. The tax payers who have been audited believe that their tax compliance status will improve.
Interviewee 5	Tax compliance to pay taxes is expected to improve for large taxpayers who have been audited.

Interviewee 6	By the time the audit is completed, the tax laws and regulations that must be followed, compliance situation for paying taxes will improve.
Interviewee 7	There is compliance in tax payment while there are still some weaknesses in keeping records.
Interviewee 8	Taxpayers who have been audited will improve their opinion of tax compliance. Moreover, they will also get the knowledge of imposed penalties if there are any additional items.
Interviewee 9	Among the large taxpayers who have been audited, the compliance status of some large taxpayers has improved, but compliance is still weak for some taxpayers.
Interviewee 10	Large taxpayers who have been audited will improve their tax compliance status.
Interviewee 11	Some large taxpayers have improved compliance, while others continue to be weak.
Interviewee 12	Taxpayers who have been audited will improve their opinion on tax compliance.
Interviewee 13	Taxpayers who have been audited will improve their opinion on tax compliance.
Interviewee 14	The lack of industry knowledge about the business being audited and the lack of supporting materials needed to improve.

Source: Interview Result, 2022

Table (1.4) Interview Results on Question 4

Interviewee	Reason for the inability to complete the inventory audit on time
Interviewee 1	Not being able to complete the inventory audit within the specified period is not being able to send the list or answer clearly queries.
Interviewee 2	Taxpayer companies' lack of cooperation with the audit team, failure to timely deliver requested inventory.
Interviewee 3	Poor or non-compliance could be because of a number of factors, including inability to submit requests on time and lack of proper maintenance of statistics.

Interviewee 4	The inability to complete the audit within the specified period is due to poor record keeping by the taxpayers.
Interviewee 5	It is my opinion that some of the items involved in the inventory audit cannot be carried out by the decision of the tax authorities.
Interviewee 6	The inventory audit cannot be carried out by the decision of the tax authorities.
Interviewee 7	From the side of tax audit, there can be delays due to weaknesses in tax legislation, tax accounting, experience and knowledge.
Interviewee 8	Currently, the use of inventory control methods is weak.
Interviewee 9	The failure to complete the audit within the specified period may be due to lack of cooperation on the part of the taxpayers.
Interviewee 10	Lack of presentation of true lists, weakness of internal control and work responsibilities to the right people, lack of proper segregation.
Interviewee 11	The requested lists were received and completed on time. The inability to complete it on time is believed to be due to the fact that the required inventory was not provided on time.
Interviewee 12	The inability to complete the inventory audit within the specified time period results in a long time for the taxpayers to submit the inventory, reporting of third parties by simultaneously auditing companies.
Interviewee 13	Inability to complete the inventory check includes the accounts to be submitted by the taxpayers on the specified date and waiting for a response to legal queries and documents.
Interviewee 14	The reports requested by the audit staff should be sent in time and the company's records and evidence should be presented in soft copies.
Interviewee 15	One obvious factor is the lack of auditor strength.

Sources: Interview result, 2022

Table (1.5) Interview Results on Question 5

Interviewee	Supports to develop a well-qualified tax audit staff
Interviewee 1	Giving courses, exchanging ideas regarding the issues found by the audit teams, providing sufficient quantity for office equipment should be made.
Interviewee 2	In order to understand tax laws and effectively apply them in practice, conducting discussions among audit teams.
Interviewee 3	Providing required international level courses and language courses, sending work study to countries that use the SAS system.
Interviewee 4	Fully support on the necessary support materials would be needed.
Interviewee 5	Giving guidelines about the accounting from the superiors and creating a happy spirit in the business would be necessary for increasing more qualified tax audit.
Interviewee 6	Delivering the required courses, permission to attend, supporting appreciation such as awarding should be considered.
Interviewee 7	Providing knowledge sharing programs for employees.
Interviewee 8	Providing training to tax audit staff and letting them attend external courses should be considered.
Interviewee 9	In order for qualified tax audit employees to emerge, the attitude of each tax audit employee towards their work is essential, and it is also necessary to ensure that the employees have a happy and flexible working environment.
Interviewee 10	For the emergence of well-qualified tax audit staff, opening basic audit courses, providing tax-related training.
Interviewee 11	In order to emerge the qualified tax audit mutual discussion of such necessary points, the necessary laws and instructions.
Interviewee 12	Aware of the main points where audit issues are likely to appear, understand tax law references and Evidence required for tax audit.
Interviewee 13	Necessary to provide training to employees to understand the changing accounting standards used internationally.
Interviewee 14	-
Interviewee 15	-

Sources: Interview Result, 2022

Table (1.6) Interview Results on Question 6

Interviewee	To facilitate and improve audits
Interviewee 1	In order to facilitate and improve the audit of the accounts, the taxpayer companies should prepare and maintain the information.
Interviewee 2	Taxpayer companies should keep all records related to their business in an orderly manner.
Interviewee 3	Some taxpayers feel that the compliance situation has improved.
Interviewee 4	In order to make the audit easier, faster, smoother and better, taxpayers should keep complete accounting records.
Interviewee 5	Proper maintenance of the lists submitted by taxpayers, Strict follow on the directions of the tax office and providing the lists requested by the audit teams on time should be carried out in order to facilitate and improve the list audit.
Interviewee 6	Correctly drawn up and organized list and well maintenance should be carried out.
Interviewee 7	If taxpayers participate in the accounting audit, strictly follow and keep the records in accordance with the requirements, understand tax laws and related laws, it will be easier, faster and better for the tax office as well that taxpayers understand that the tax audit is self-imposed for themselves.
Interviewee 8	As taxpayers, they should maintain the accurate records and documents and try to aware of the tax laws.
Interviewee 9	In order to facilitate and improve the audit of accounts, taxpayers need to maintain correct and complete accounting documents orderly, and cooperate by sending information to tax officials on time.
Interviewee 10	To facilitate and improve the audit, taxpayers should follow the Myanmar Accounting Standard.
Interviewee 11	Taxpayers must carry out business operations in accordance with the law, and only if the necessary accounting support is fully implemented, the accounting audit process will be easy and fast.
Interviewee 12	Taudit process easy and fast, taxpayers should provide the tax auditors with a suitable place to audit the accounts.
Interviewee 13	Taxpayers should comply with tax laws and maintain accounting records in accordance with accounting standards.

Sources: Interview result, 2022

Table (1.7) Interview Results on Question 7

Interviewee	Awareness programs for large taxpayer
Interviewee 1	There is no need to educate large taxpayers who are paying tax in the SAS system to pay tax on time.
Interviewee 2	There is no need to educate the senior taxpayers of the SAS office for timely payment of tax.
Interviewee 3	Big taxpayers don't need it. Only new taxpayers need to be informed and cleared.
Interviewee 4	Big taxpayers need to be educated to pay tax on time.
Interviewee 5	Big taxpayers must be trained to make on-time tax payments.
Interviewee 6	It is necessary to provide knowledge. Instead of conducting meetings that will take time for both sides, we should communicate online or by phone.
Interviewee 7	In order to pay the tax on time, notifying by phone from the relevant departments, informing by national newspapers are being made
Interviewee 8	Giving awareness and education should be provided to pay taxes on time. The awareness using social medias like short series or episodes on television can be made.
Interviewee 9	The most taxpayers already have an understanding of paying taxes on time.
Interviewee 10	It is necessary to make awareness to large taxpayers in order to pay tax on time. Moreover, making programs to educate and give awareness to the public, displaying updated requirements and public ruling on www.efiling.gov.mm website, tax auditing and making corrections to bring the accounting system and taxonomy on track and other more should be done in the future.
Interviewee 11	Currently, large taxpayers using the SAS system are paying their taxes on time, so it is not considered necessary to educate them.
Interviewee 12	Although large taxpayers do not need to be educated to pay taxes on time, and awareness should be given during meetings with taxpayers regarding tax lapses.

Interviewee 13	Large taxpayers need to be educated to pay tax on time. If necessary, awareness programs should be conducted.
Interviewee 14	-
Interviewee 15	-

Source: Interview Result, 2022

Table (1.8) Interview Results on Question 8

Interviewee	The current difficulties faced by large taxpayers
Interviewee 1	-
Interviewee 1	-
Interviewee 3	We are currently experiencing unclear difficulties regarding online payment, E payment.
Interviewee 5	I think that you may experience difficulties due to Covid-19 diseases or political cases.
Interviewee 6	It is known that tax paying companies engaged in import business have difficulties in paying taxes due to delays in business due to some decrees issued by the state.
Interviewee 7	In order to make tax payment easy and fast, it is known that online payments have been made. However, in some situations, taxpayers may request a receipt and at the same time, the difficulties in connection, internet connection status and the inability to receive the vouchers can be found.
Interviewee 8	Due to the economic downturns and political situation, taxpayers may face difficulties in paying taxes.
Interviewee 9	Big taxpayers in Myanmar are not aware of the difficulties they are currently facing in relation to paying taxes.
Interviewee 10	The major difficulties related to tax payments which are currently facing in Myanmar includes economic downturns, depositing money in banks due to the political situation, delays in withdrawals / limited transactions, a lack of awareness in compliance regarding taxes.

Interviewee 11	As online payments can be easily made within the SAS system, large taxpayers are not expected to face any difficulties regarding tax payment.
Interviewee 12	It is known that large taxpayers in Myanmar are facing difficulties in making deposits and withdrawals from Myanmar commercial banks in relation to tax payment.
Interviewee 13	The major difficulties which tax payers in Myanmar currently facing in paying their taxes includes good internet connections as E-Payment requires and electricity to do so.
Interviewee 15	Currently, it can be seen that there are two types of official price and black-market price for exchange rate.

Source: Interview Result, 2022

Table (1.9) Interview Results on Question 9

Interviewee	Imposing fines and penalties on tax avoidance of taxpayers
Interviewee 1	In addition to imposing fines and penalties, tax returns should be audited more frequently to improve compliance with evading and avoidance of taxpayers.
Interviewee 2	Frequent audit to the inventory list should be made.
Interviewee 3	Conducting educational seminars and annual audit should be carried out.
Interviewee 4	Tax awareness seminars should be conducted to improve compliance of tax evaders to improve compliance with evading and avoidance of taxpayers.
Interviewee 5	Allowing taxpayers to identify their accounts so that there is no withholding of accounts/fraud during tax audits,
Interviewee 6	Awarding of rewards that will be effective should be carried out.
Interviewee 7	To improve compliance of taxpayers with poor compliance, tax awareness events, repeated audits, tax-related information and publishing related information should be prioritized.
Interviewee 8	To announcements on television and newspapers to let the public know the names of tax evaders/companies and providing tax awareness.

Interviewee 9	The taxpayer for a certain period of time, and disclosing their failure in ways that make the public aware could be make for better compliance.
Interviewee 10	In addition to imposing fines and penalties on tax evasion and avoiding taxpayers to improve compliance, a fixed percentage reward for taxpayers who pay tax within a specified period.
Interviewee 11	The taxpayers who commit fraud and tax evading, in addition to imposing fines and punishments, periodic suspension on business license should be implemented if they commit repeated violations.
Interviewee 12	Temporary closure of businesses should be implemented to encourage taxpayers to comply for taxpayers.
Interviewee 13	Suspension the company's directors from leaving abroad, not providing the operating licenses and not allowing running their businesses regarding the company can be considered.
Interviewee 14	The government should participate and provide control for a certain period of time.
Interviewee 15	There should be incentives like tax incentives or tax holidays

Source: Interview Result, 2022

QUESTIONNAIRE
“FACTORS AFFECTING TAX COMPLIANCE IN SELF-ASSESSMENT
SYSTEM: A STUDY ON LARGE TAXPAYERS IN YANGON REGION”

Dear Respondent,

I am a Master's Degree student in the Yangon University of Economics. This questionnaire was designed the gathering information on tax compliance of larger taxpayers in the Yangon Region. The information obtained will only be used for academic purposes and shall be treated with the utmost confidence. Please tick in the appropriate box and also fill in the blank spaces are provided for those questions. The questionnaire will take around five minutes to complete and please help to answer the questions carefully. Thank you very much.

Best Regards,

Mg Naing Oo

MPA II-39 (18th Batch)

Yangon University of Economics

Section One: Demographic Characteristics of Respondent

No.	Question	Description	Please tick
1	Gender	Male Female	<input type="checkbox"/> <input type="checkbox"/>
2	Age	20-35years 36-45years 46-60 years Above 60 years	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
3	Education Level	Undergraduate Degree Bachelor Degree Master Degree PhD	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
4	My experience is	Less than 1 year 2 to 5 years 6 to 10 years Above 10 years	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

5	Type of enterprise	Government Enterprise Private Enterprise Own Enterprise	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
6	Type of Job	Civil Servant Company Staff Business Person	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
7	My job position is	Lower-Level Position Middle-Level Position High-Level Position	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

Section Two: Dimensions of the Study

Statements of Tax Audit

Please mark your level of agreement or disagreement with each of the following statements, which together determine how you feel about a tax audit.

No	Items of Tax Audit	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	The field audit contributes to tax compliance before deadlines.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	The field audits contribute to interest payments after audits.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Tax auditor usually performs the audit work repetitively.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Tax audit improves the level of compliance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Perceiving a high probability of being audited will enhance the tax compliance behaviour of the company.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Tax administration has enough audit staff resources to perform onsite audits on all taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Qualified audit staff /well-experienced staff are available at tax administration.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statements of Tax Education

Please mark your level of agreement or disagreement with each of the following statements, which together determine how you feel about tax education.

No	Items of Tax Education	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	Understanding tax education and the received tax awareness is very effective.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Knowing the rights and responsibilities of taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Understand taxation responsibility as a taxpayer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	The tax return is easy and simple to complete.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Tax is part of the contribution for the government to spend on public welfare.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	The awareness of tax audits makes the taxpayers render satisfactory returns.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Tax audit performed in tax administrations is to educate taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	A self-assessment system gives the taxpayer the trust to voluntarily calculate, pay, and report their taxes.					

Statements of Tax Knowledge

Please mark your level of agreement or disagreement with each of the following statements, which together determine how you feel about tax knowledge.

		Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
No	Items of Tax Knowledge	1	2	3	4	5
1	Understand the tax system of Myanmar.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Aware of most tax laws and guidelines about taxation of incomes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Understand most of the laws and regulations relating to income tax.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Ability to interpret taxation laws when computing taxes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Acknowledge on tax obligation of the larger taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Administrators need to provide awareness training or seminars for larger taxpayers frequently.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statements of Taxpayers Motivation

Please mark your level of agreement or disagreement with each of the following statements, which together determine how you feel to motivate taxpayers to pay taxes.

No	Taxpayers Motivation	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	Inspire the benefits of compliance on tax paying to larger taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Improving the relationship between the public and private.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Providing taxpayers' awareness system and conducting consultation sessions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Providing transparent on tax rates and explaining the tax paying procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Large taxpayers are contributors to the country's GDP.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	The government's service supports a self-assessment system that helps taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statements of Tax Compliance

Please mark your level of agreement or disagreement with each of the following statements, which together determine how you feel about tax compliance.

No.	Items of Tax Compliance	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	Through Self-assessment System, larger taxpayers become more responsible to process their taxes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Large taxpayers pay their penalties on time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3	Large taxpayers pay their interests on time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Large taxpayers have low tax debts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Large taxpayers never delay paying tax debts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Large taxpayers always comply with the rule and regulations of the internal revenue department.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Large taxpayers declare their incomes to the tax authorities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Large taxpayers feel morally obliged to honestly declare tax liabilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section Three: Interview Questions

Question 1	What kind of taxpayers should choose to audit the SAS system and what are the taxpayers' opinions on the SAS system?
Question 2	What should the tax office do for large taxpayers to improve taxpayer compliance?
Question 3	Do you think that tax compliance will improve among large taxpayers after audits? Please share your opinion if you think so.
Question 4	What do you think is the reason for the inability to complete the inventory audit on time?
Question 5	What kinds of supports are needed to develop a well-qualified tax audit staff?
Question 6	What should taxpayers do to facilitate and improve audits?
Question 7	Do large taxpayers need to be educated to pay tax on time? If necessary, what kind of awareness programs should be conducted?
Question 8	Please describe the current difficulties faced by large taxpayers in Myanmar regarding tax payment.
Question 9	In addition to imposing fines and penalties, what other means should be taken to improve compliance with tax evading and tax avoidance of taxpayers?

“Thank You”

မေးခွန်းလွှာ

**အခွန်လိုက်နာမှုအပေါ် အခွန်စာရင်းစစ်များ၏ အကျိုးသက်ရောက်မှု :
ရန်ကုန်တိုင်းဒေသကြီးအတွင်းရှိ ကြီးမားသော အခွန်ပေးဆောင်နေသူများ အကြောင်း
လေ့လာချက်**

ဖြေဆိုသူများသို့

ကျွန်တော်သည် ရန်ကုန်စီးပွားရေးတက္ကသိုလ်တွင် မဟာတန်းတက်ရောက်နေသော ကျောင်းသား တစ်ယောက်ဖြစ်ပါသည်။ ဤမေးခွန်းလွှာသည် ရန်ကုန်တိုင်းဒေသကြီးအတွင်းရှိ အခွန်အများဆုံး ပေးဆောင်နေသူများ၏ အခွန်လိုက်နာမှုအပေါ် အခွန်စာရင်း စစ်ဆေးခြင်း၏ အကျိုးသက်ရောက်မှုကို လေ့လာလိုသောကြောင့် သတင်းအချက်အလက် ကောက်ယူရန် ပြုလုပ်ထားခြင်း ဖြစ်ပါသည်။ ရရှိလာသော အချက်အလက်များကို ပညာရပ်ဆိုင်ရာ သုတေသနအတွက် အသုံးပြုရန်သာဖြစ်ပြီး ယုံကြည်မှုအပြည့်ဖြင့် ဖြေဆိုနိုင်ပါသည်။ ဤမေးခွန်းလွှာတွင် သင်၏ သဘောထားနှင့် ကိုက်ညီသော ရွေးချယ်မှုများကို ပေးထားသော အချက်အလက်များထဲမှရွေးချယ်ပြီး လိုအပ်ချက်များဖြည့်စွက်ဖြေကြားပေးပါရန် တောင်းဆိုအပ်ပါသည်။ ဖြေဆိုချိန်မှာ (၅) မိနစ်ခန့်သာ ကြာမြင့်မည် ဖြစ်သောကြောင့် ဤမေးခွန်းလွှာကို ဖြေဆိုပေးပါရန် တောင်းဆိုအပ်ပါသည်။ ပူးပေါင်းပါဝင်ဖြေဆိုခြင်းအတွက် အလွန်တရာ ကျေးဇူးတင်ရှိအပ်ပါသည်။

အပိုင်း (၁) ဖြေဆိုသူများ၏ ကိုယ်ရေးအချက်အလက်

စဉ်	မေးခွန်း	ဖော်ပြချက်	ရွေးချယ်ပေးပါ
၁	လိင်အမျိုးအစား	<ul style="list-style-type: none"> • အမျိုးသား • အမျိုးသမီး 	<input type="checkbox"/> <input type="checkbox"/>
၂	အသက်	<ul style="list-style-type: none"> • ၂၀ နှစ်မှ ၃၅ နှစ်ကြား • ၃၆ နှစ်မှ ၄၅ နှစ်ကြား • ၄၆ နှစ်မှ ၆၀ နှစ်ကြား • ၆၀ နှစ်နှင့်အထက် 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
၃	ပညာအရည်အချင်း	<ul style="list-style-type: none"> • အထက်တန်းပညာ • တက္ကသိုလ်ကျောင်းသား • မဟာတန်း • ပါရဂူတန်း 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
၄	လုပ်ငန်းအတွေ့အကြုံ	<ul style="list-style-type: none"> • တစ်နှစ်အောက် • ၂ နှစ်မှ ၅ နှစ်ကြား • ၆ နှစ်မှ ၁၀ နှစ်ကြား • ၁၀ နှစ်နှင့် အထက် 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
၅	လုပ်ငန်းအမျိုးအစား	<ul style="list-style-type: none"> • အစိုးရလုပ်ငန်း • ပုဂ္ဂလိကလုပ်ငန်း • ကိုယ်ပိုင်လုပ်ငန်း 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
၆	အလုပ်အကိုင်အမျိုးအစား	<ul style="list-style-type: none"> • အစိုးရဝန်ထမ်း • ကုမ္ပဏီဝန်ထမ်း • စီးပွားရေးသမား 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
၇	လုပ်ငန်းရာထူး	<ul style="list-style-type: none"> • အခြေခံရာထူး • အလယ်အလတ်ရာထူး • အဆင့်မြင့်ရာထူး 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

အပိုင်း(၂) အခွန်စာရင်းစစ်၏ ဖော်ပြချက်

ကျေးဇူးပြု၍ အခွန်စာရင်းစစ်နှင့်ပတ်သက်၍ သင်၏ သဘောထား၊ ထင်မြင်မှုအလိုက် သတ်မှတ်ဖြည့်စွက်ပါ။ (၁ = အလွန်တရာသဘောမတူပါ၊ ၂ = သဘောမတူပါ၊ ၃ = အလယ်အလတ်၊ ၄ = သဘောတူပါသည်၊ ၅ = အလွန်တရာသဘောတူပါသည်။)

စဉ်	အခွန်စာရင်းစစ်အချက်အလက်	အလွန်တရာသဘောမတူပါ				
		၁	၂	၃	၄	၅
၁	ကွင်းဆင်းစစ်ဆေးမှုသည် သတ်မှတ်ရက်မတိုင်မီ အခွန် လိုက်နာမှုကို အထောက်အကူဖြစ်စေသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၂	ကွင်းဆင်းစစ်ဆေးမှုများသည် စာရင်းစစ်ပြီးနောက် အတိုးငွေပေးချေမှုကို အထောက်အကူဖြစ်စေသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၃	အခွန်စာရင်းစစ်သည် များသောအားဖြင့် စာရင်းစစ် လုပ်ငန်းကို ထပ်ခါတလဲလဲ လုပ်ဆောင်သည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၄	အခွန်စာရင်းစစ်ခြင်းသည် အခွန်လိုက်နာမှုအဆင့် ကို တိုးတက်စေသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၅	စာရင်းစစ်ခံရခြင်း မြင့်မားနိုင်သည်ကို ထင်မြင် ယူဆလာပါကကုမ္ပဏီ၏ အခွန်လိုက်နာမှု အပြုအမူ ကို မြှင့်တင် ပေးမည်ဖြစ်သည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၆	အခွန်ဆောင်ခြင်းဆိုင်ရာ စီမံခန့်ခွဲမှုတွင် အခွန်ပေး ဆောင်သူများ အားလုံးအပေါ် အခွန်စာရင်းစစ်ခြင်း ဆောင်ရွက်ရန် လုံလောက်သော စာရင်းစစ် ဝန်ထမ်းများ အရင်းအမြစ်များရှိသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

၇	အခွန်စီမံခန့်ခွဲရေးဌာနတွင် အရည်အချင်းပြည့်မီသော၊ အတွေ့အကြုံကောင်းသော ဝန်ထမ်း များရှိသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	စာရင်းစစ်များ၊					

အပိုင်း (၃) အခွန်နှင့်ပတ်သက်သော ပညာပေးခြင်းဆိုင်ရာ ဖော်ပြချက်

ကျေးဇူးပြု၍ အခွန်စာရင်းစစ်နှင့်ပတ်သက်၍ သင်၏ သဘောထား၊ ထင်မြင်မှုအလိုက် သတ်မှတ်ဖြည့်စွက်ပါ။ (၁ = အလွန်တရာသဘောမတူပါ၊ ၂ = သဘောမတူပါ၊ ၃ = အလယ်အလတ်၊ ၄ = သဘောတူပါသည်၊ ၅ = အလွန်တရာသဘောတူပါသည်။)

စဉ်	အခွန်ပညာပေးရေးအချက်အလက်	အလွန်တရာသဘောမတူပါ				
		၁	၂	၃	၄	၅
၁	အခွန်အသိပညာပေးခြင်းနှင့် အခွန်လက်ခံ ရရှိခြင်း တို့ကိုနားလည်ခြင်းသည် အလွန်ထိရောက်ပါသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၂	အခွန်ပေးဆောင်သူများ၏ ရပိုင်ခွင့်နှင့် တာဝန်များ ကို သိရှိပါသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၃	အခွန်ပေးဆောင်သူ တစ်ဦးအနေဖြင့်အခွန်ပေး ဆောင်ရမည့် တာဝန်ကို နားလည်ပါသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၄	အခွန်ပြန်လည် ကောက်ခံခြင်းသည် လွယ်ကူပြီး ပြီးမြောက်ရန် ရိုးရှင်းပါသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၅	အခွန်သည် အစိုးရ၏ ပြည်သူ့ရေးရာများတွင် သုံးစွဲရန် ပံ့ပိုးမှု၏ တစ်စိတ်တစ်ပိုင်းဖြစ်သည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

၆	<p>အခွန်စာရင်းစစ်ခြင်း၊ အသိပညာပေးခြင်းသည် အခွန် ပေးဆောင်သူများအား ကျေနပ်လောက်သော ရလဒ် များထုတ်ပေးသည်။</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၇	<p>အခွန်ဦးစီးဌာနများတွင် လုပ်ဆောင်သော အခွန်စာရင်း စစ်သည် အခွန်ပေးဆောင်သူများအား ပညာပေးခြင်း များ ပြုလုပ်သည်။</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၈	<p>ကိုယ်ပိုင်အကဲဖြတ်မှုစနစ်သည် အခွန်ပေးဆောင်သူ များအား မိမိဆန္ဒအလျောက် တွက်ချက်ခြင်း၊ ပေး ဆောင်ခြင်းနှင့် ၎င်းတို့၏အခွန်များကို အစီရင်ခံရန် ယုံကြည်မှုကို ပေးသည်။</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

အပိုင်း (၄) အခွန်နှင့်ပတ်သက်သော အသိပညာများဆိုင်ရာ ဖော်ပြချက်

ကျေးဇူးပြု၍ အခွန်စာရင်းစစ်နှင့်ပတ်သက်၍ သင်၏ သဘောထား၊ ထင်မြင်မှုအလိုက် သတ်မှတ်ဖြည့်စွက်ပါ။ (၁ = အလွန်တရာသဘောမတူပါ၊ ၂ = သဘောမတူပါ၊ ၃ = အလယ်အလတ်၊ ၄ = သဘောတူပါသည်၊ ၅ = အလွန်တရာသဘောတူပါသည်။)

စဉ်	အခွန်အသိပညာဆိုင်ရာ အချက်အလက်	အလွန်တရာသဘောမတူပါ	သဘောမတူပါ	အလယ်အလတ်	သဘောတူပါ	အလွန်တရာသဘောတူပါသည်
		၁	၂	၃	၄	၅
၁	မြန်မာနိုင်ငံ၏ အခွန်စနစ်ကို သိရှိနားလည် သဘောပေါက်ပါသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၂	ဝင်ငွေခွန်ကောက်ခံခြင်းဆိုင်ရာ အခွန်ဥပဒေများ နှင့် လမ်းညွှန်ချက်အများစုကို သိရှိပါသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၃	ဝင်ငွေခွန်နှင့် ပတ်သက်သော ဥပဒေများနှင့် စည်းမျဉ်း အများစုကို နားလည်ပါသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၄	အခွန်များတွက်ချက်ရာတွင် အခွန်ကောက်ခံခြင်းဆိုင်ရာ ဥပဒေများကို အဓိပ္ပာယ်ဖွင့်ဆိုနိုင်ပါသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၅	အခွန်ငွေအမြောက်အများ ပေးဆောင်သော အခွန်ပေး ဆောင်သူများ၏ အခွန်တာဝန်ကို အသိအမှတ်ပြုပါ သည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၆	စီမံခန့်ခွဲသူများသည် အခွန်ပေးဆောင်သူများအတွက် မကြာခဏ အသိပညာပေး သင်တန်းများ သို့မဟုတ် ဆွေးနွေးပွဲများ ပြုလုပ်ရန် လိုအပ်ပါ သည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

အပိုင်း (၅) အခွန်ပေးဆောင်မှုအပေါ် လှုံ့ဆောင်မှုဆိုင်ရာ ဖော်ပြချက်

ကျေးဇူးပြု၍ အခွန်စာရင်းစစ်နှင့်ပတ်သက်၍ သင်၏ သဘောထား၊ ထင်မြင်မှုအလိုက် သတ်မှတ်ဖြည့်စွက်ပါ။ (၁ = အလွန်တရာသဘောမတူပါ၊ ၂ = သဘောမတူပါ၊ ၃ = အလယ်အလတ်၊ ၄ = သဘောတူပါသည်၊ ၅ = အလွန်တရာသဘောတူပါသည်။)

စဉ်	အခွန်ပေးဆောင်သူများ၏ လှုံ့ဆောင်မှု	အလွန်တရာသဘောမတူပါ	သဘောမတူပါ	အလယ်အလတ်	သဘောတူပါ	အလွန်တရာသဘောတူပါသည်
		၁	၂	၃	၄	၅
၁	အခွန်ငွေ အမြောက်အများ ပေးဆောင်ရသူများ အတွက် အခွန်ပေးဆောင်ခြင်းဆိုင်ရာ အကျိုးကျေးဇူးများကို လှုံ့ဆော် ပေးသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၂	အစိုးရနှင့်ပုဂ္ဂလိကဆက်ဆံရေးကို တိုးတက်စေခြင်း	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၃	အခွန်ပေးဆောင်သူများ၏ အခွန်ပေးဆောင်ခြင်းအပေါ် အသိပညာပေးစနစ်နှင့် ညှိနှိုင်းဆွေးနွေးမှုများ ပြုလုပ်ပေး သည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၄	အခွန်နှုန်းထားများနှင့် ပတ်သက်၍ ပွင့်လင်း မြင်သာစွာ တင်ပြခြင်းနှင့် အခွန်ပေးဆောင် ခြင်းဆိုင်ရာ လုပ်ထုံး လုပ်နည်းများကို ရှင်းလင်းပေးသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၅	အခွန်ပေးဆောင်သူများသည် နိုင်ငံ၏ နိုင်ငံသား တစ်ဦးချင်းဆိုင်ရာ ဝင်ငွေဖော်ပြချက်အတွက် ပံ့ပိုးကူညီသူများ ဖြစ်သည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၆	အစိုးရ၏ဝန်ဆောင်မှုများ ထောက်ပံ့ခြင်းသည် အခွန်ပေးဆောင်သူများကို ကူညီသည့်ကိုယ်ပိုင်အကဲဖြတ်မှု စနစ်ကို ပံ့ပိုးပေးသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

အပိုင်း (၆) အခွန်လိုက်နာမှုဆိုင်ရာ ဖော်ပြချက်

ကျေးဇူးပြု၍ အခွန်စာရင်းစစ်နှင့်ပတ်သက်၍ သင်၏ သဘောထား၊ ထင်မြင်မှုအလိုက် သတ်မှတ်ဖြည့်စွက်ပါ။ (၁ = အလွန်တရာသဘောမတူပါ၊ ၂ = သဘောမတူပါ၊ ၃ = အလယ်အလတ်၊ ၄ = သဘောတူပါသည်၊ ၅ = အလွန်တရာသဘောတူပါသည်။)

စဉ်	အခွန်လိုက်နာမှုအချက်အလက်	အလွန်တရာသဘောမတူပါ				
		၁	၂	၃	၄	၅
၁	ကိုယ်ပိုင်အကဲဖြတ်စနစ်ဖြင့် အခွန်ငွေအမြောက်အများ ပေးဆောင်သူများသည် ၎င်းတို့၏အခွန်အခများကို စီမံဆောင်ရွက်ရန် ပို၍တာဝန်ရှိလာသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၂	အခွန်ငွေအမြောက်အများ ပေးဆောင်သူများသည် ၎င်း တို့၏ ပြစ်ဒဏ်များကို အချိန်မှန် ပေးဆောင်ကြသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၃	အခွန်ငွေ အမြောက်အများ ပေးဆောင်သူများသည် ၎င်းတို့၏အတိုးများကို အချိန်မှန်ပေးဆောင်ကြသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၄	အခွန်ငွေ အမြောက်အများ ပေးဆောင်သူများသည် အခွန် အကြွေးနည်းပါးသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၅	အခွန်ငွေအမြောက်အများ ပေးဆောင်သူများသည် အခွန်ကြွေးဆပ်ရန် မည်သည့်အခါမှ မနှောင့်နှေးကြပါ။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၆	အခွန်ငွေအမြောက်အများပေးဆောင်သူများသည် ပြည်တွင်းအခွန်ဦးစီးဌာန၏ စည်းမျဉ်းစည်းကမ်းများကို အမြဲလိုက်နာကြသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

၇	အခွန်ငွေအမြောက်အများပေးဆောင်သူများသည် ၎င်းတို့၏ ပင်ငွေများကို အခွန်အာဏာပိုင်များထံ ကြေငြာသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
၈	အခွန်ငွေအမြောက်အများပေးဆောင်သူများသည် အခွန်ဆိုင်ရာတာဝန်ဝတ္တရားများကို ရိုးသားစွာ ကြေညာ ရန် ကျင့်ဝတ်သိက္ခာအရတာဝန်ရှိသည်ဟု ခံစားရသည်။	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

“ကျေးဇူးအထူးတင်ရှိပါသည်။”

Questionnaire (For Tax Auditors)

As a Master's Degree student, I like to make a special request for LTO tax auditors to complete the following survey in which each of you express pros and cons based on individual audit experiences-

Office-----

male/female male female

age group 21- 35 36- 50 above 50

Qualification-----

Position-----

Working experience -----

Q 1 || What type of taxpayers should LTO select for SAS system and what kind of experience have you achieved concerning the taxpayers' opinion on SAS system?

Ans ||

Q 2 || What kind of performance should LTO maintain to improve taxpayers' compliance?

Ans ||

Q 3 || Do you really think that tax compliance will improve among large taxpayers after audits? Please share your opinion if you think so.

Ans ||

Q 4 || What do you think is the reason for the inability to complete the inventory audit on time?

Ans ||

Q 5 || What kinds of supports are needed to develop a well-qualified tax audit staff?

Ans ||

Q 6 || What should taxpayers do to facilitate and improve audits?

Ans ||

Q 7 || Do large taxpayers need to be educated to pay tax on time? If necessary, what kind of awareness programs should be conducted?

Ans ||

Q 8 || Please describe the current difficulties faced by large taxpayers in Myanmar regarding tax payment.

Ans ||

Q 9 || In addition to imposing fines and penalties, what other means should be taken to improve compliance with tax evading and tax avoidance of taxpayers?

Ans ||

----- Special Thanks -----

အခွန်စာရင်းစစ်ဝန်ထမ်းများသို့ မေးခွန်းလွှာ

ကျွန်တော်၏ EMPA ဘွဲ့ယူကျမ်းအတွက် အထောက်အကူပြုပေးနိုင်ပါရန် အခွန်ထမ်းကြီးများဆိုင်ရာအခွန်ရုံးတွင် တာဝန်ထမ်းဆောင်နေသည့် အခွန်စာရင်းစစ်ဝန်ထမ်းတစ်ဦး အနေဖြင့် SAS စနစ်တွင် စာရင်းစစ်ဆေးရာ၌ တွေ့ကြုံရသည့် အားနည်းချက်၊ အားသာ ချက်များအရ အောက်ပါ မေးခွန်းများကို ဖြေကြားပေးပါရန် မေတ္တာရပ်ခံအပ်ပါသည်-

ရုံး/ဌာန-----

ကျား/မ ကျား မ

အသက်(နှစ်) ၂၁-၃၅ ၃၆-၅၀ ၅၀ အထက်

ပညာအရည်အချင်း-----

ရာထူး-----

လုပ်သက်-----

မေး ၁။ SAS စနစ်တွင် မည်သို့သောအခွန်ထမ်းများကို အခွန်စာရင်းစစ်ဆေးရန် ရွေးချယ်သင့် ကြောင်းနှင့် SAS စနစ်အပေါ် အခွန်ထမ်းများ၏ အမြင်ကို မည်သို့တွေ့ကြုံထားပါ သနည်း။

ဖြေ။

မေး ၂။ အခွန်ထမ်းများ၏ လိုက်နာမှုတိုးတက်စေရန်အတွက် အခွန်ထမ်းကြီးများ ဆိုင်ရာအခွန်ရုံးအနေနှင့် မည်သို့လုပ်ဆောင်သင့်သနည်း။

ဖြေ။

မေး ၃။ စာရင်းစစ်ဆေးမှုခံယူပြီးသည့် အခွန်ထမ်းများသည် လိုက်နာမှုတိုးတက်ကောင်းမွန်သွားကြောင်း မည်သို့သိရှိပါသနည်း။ ယူဆပါက သင်၏ ထင်မြင်ချက်ကို တင်ပြပါ။

ဖြေ။

မေး ၄။ စာရင်းစစ်ဆေးမှုကို သတ်မှတ်ကာလအတွင်း အချိန်မီပြီးစီးအောင် ဆောင်ရွက်နိုင်မှုမရှိခြင်းသည် မည်သည့်အတွက်ကြောင့်ဟု သင်ထင်မြင် ပါသနည်း။

ဖြေ။

မေး ၅။ အရည်အချင်း ပြည့်မီသည့် အခွန်စာရင်းစစ်ဝန်ထမ်းကောင်းများပေါ် ထွက်နိုင် ရေးအတွက် မည်သည့်ပံ့ပိုးမှုများ လိုအပ်ပါသနည်း။

ဖြေ။

မေး ၆။ စာရင်းစစ်ဆေးမှု လွယ်ကူမြန်ဆန်ချေမွှေးစေရေးနှင့် တိုးတက်ကောင်း မွန်စေ ရေးတို့အတွက် အခွန်ထမ်းများအနေဖြင့် မည်သို့လိုက်နာ ဆောင်ရွက် ထား သင့်သနည်း။

ဖြေ။

မေး ၇။ အခွန်ထမ်းကြီးများသည်အခွန်ကို အချိန်မီပေးဆောင်ရန်အတွက် အသိ ပညာ ပေးရန် လိုအပ်ပါသလား။ လိုအပ်ပါက မည်ကဲ့သို့သော အသိပညာပေး အစီအစဉ်များ ပြုလုပ်ဆောင်ရွက်သင့်ပါသနည်း။

ဖြေ။

မေး ၈ ။ မြန်မာနိုင်ငံတွင် အခွန်ထမ်းကြီးများသည် အခွန်ပေးဆောင်မှုဆိုင်ရာနှင့် စပ်လျဉ်း၍ လက်တလောကြုံတွေ့နေရသော အခက်အခဲများကို ဖော်ပြ ပေးပါ။

ဖြေ။

မေး ၉။ အခွန်ရှောင်ရှားခြင်း၊ ထိမ်ချန်ခြင်းပြုလုပ်သည့် အခွန်ထမ်းများအား
လိုက် နာမှု ကောင်းမွန်လာစေရန် ဒဏ်ကြေးငွေတပ်ရိုက်ခြင်းနှင့်
ပြစ်ဒဏ် ချမှတ်ခြင်း အပြင် အခြားမည်သည့်နည်းလမ်းများဖြင့်
ဆောင်ရွက်သင့်သ နည်း။

ဖြေ။

----- ကျေးဇူးတင်ရှိအပ်ပါသည်-----