

**YANGON UNIVERSITY OF ECONOMICS
DEPARTMENT OF APPLIED ECONOMICS
MASTER OF PUBLIC ADMINISTRATION PROGRAMME**

**“TAXPAYERS’ PERCEPTION ON SERVICE OF THE
TAX OFFICE UNDER THE SELF-ASSESSMENT SYSTEM
IN MYANMAR”**

(Case Study: Medium Taxpayers’ Office (2))

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MPA - 76 (21st BATCH)**

JULY, 2024

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

Supervised by

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This is to certify that this thesis entitled “**TAXPAYERS’ PERCEPTION ON SERVICE OF THE TAX OFFICE UNDER THE SELF-ASSESSMENT SYSTEM IN MYANMAR**”, 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

The primary source of finance for national progress is taxation. Taxpayer compliance is necessary for the tax system to function well. Knowledgeable taxpayers are more likely to abide with tax regulations. Tax offices need to provide quality tax services in order for taxpayers to have full tax knowledge. The purpose of this study is to analyze taxpayers' perception on service of the tax office under the self-assessment system in Myanmar. This study used mix method approaches. The primary data is gathered from taxpayers of Medium Taxpayers' Office (2). Using closed-ended and multiple-choice questionnaires, 300 respondents from medium taxpayer companies (foreign companies) participated in the study. The respondents are chosen randomly. The study found that tax administration benefit from taxpayer education campaigns. According to the results, the attitude of taxpayers towards paying taxes is positive, and it is known that taxpayers are satisfied with the service provided by the tax office. Taxpayers suggest that tax offices should upgrade services so that they can pay taxes at any time, and that tax offices should listen and solve to their grievances and problems about the payment of tax.

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ABBREVIATIONS

IRD	Internal Revenue Department
LTO	Large Taxpayers' Office
MTO	Medium Taxpayer's Office
OAS	Office-Assessment System
SAS	Self-Assessment System

CHAPTER I

INTRODUCTION

1.1 Rationale of the Study

Taxation has existed as long as organized government. Sustainable development is promoted by taxes. A country's progress depends heavily on taxes, such as their primary role as a budgeting device. Taxes is the largest source of state funding. Taxes help a country grow economically by making people less poor, providing good public services, and building things like roads and buildings.

Many developing countries, including Myanmar, are trying to create an effective tax system by changing their office-assessment system to a self-assessment system. This self-assessment system requires taxpayers to take an active part, starting with registering, calculating, and paying their obligations. Collaboration between the tax official and the taxpayers is essential for the success of the self-assessment system. The community should have a high level of voluntary tax awareness to work well with this system (Suminarsasi, 2011; Sarkar & Kumar, 2016).The self-assessment system relies on taxpayer compliance.

The success of the tax system hinges on the tax payer's compliance. The government's ability to collect tax revenue is guaranteed by taxpayer compliance. Because many taxpayers are unaware of their tax payment obligations, there is a low level of taxpayer compliance and a lack of annual income tax return submission (Yoepidha,2012).

The principal issue currently confronted is the low degree of compliance of individuals with fiscal regulations. There are some requirements that must be met when the tax collection system shifts from the official assessment to self-assessment. The first is the degree of community awareness regarding adequate taxes, and the second is the high degree of honesty in tax letter completion and reporting. Regretfully, neither of these two prerequisites has been satisfied. The quality of services from the tax office for payment of taxes is another reason why it is not

optimal. If tax law enforcement officials offer subpar services without providing information or socialization about the taxation process beforehand, the public's willingness to pay taxes will be reduced. Understanding any tax provisions of the law is the most important thing.

Tax awareness is one of the compliance factors that is associated with the taxpayer's drive to comprehend and abide by tax laws. Raising taxpayer awareness is crucial for increasing tax compliance and government revenue because it has a stronger impact on tax compliance than fines. The ability of taxpayers to comprehend and abide by laws and regulations is closely tied to tax knowledge. Tax knowledge and compliance are positively correlated, meaning that as tax knowledge rises, so does taxpayer compliance. In a similar vein, there is a relationship between tax expertise and tax offices' level of tax service. This implies that taxpayers will become more tax-savvy and compliant as tax offices provide higher-quality tax services.

A nation's ability to sustain and grow economically depends on its ability to collect the appropriate amount of taxes on schedule. The tax administration's enforcement tools must be applied judiciously and fairly in order to accomplish this. The primary objective of the self-assessment system is to encourage taxpayers' voluntary compliance with tax law. For the reasons outlined above, the caliber of taxpayer service is a crucial component of tax administration.

Good customer service is the cornerstone of the public sector, and it is essential for private enterprises as well. Every government employee's primary responsibility in the public sector is to serve the citizens, who are the ultimate customers. The Internal Revenue Department is one of the government agencies in Myanmar that has implemented reforms. The Internal Revenue Department aspires to be a cutting-edge, ethical institution that is well-known across the world for its exceptional tax administration. As a government agency, the Internal Revenue Department's job is to collect taxes by fairly enforcing tax laws in order to improve the lives of all citizens by providing excellent customer service to taxpayers.

Thus, the purpose of this study is to study the perception of taxpayers in order to determine whether the tax services provided by tax offices undergoing tax reform have an effect on taxpayers' tax knowledge, and to identify the needs for improving services.

1.2 Objectives of the Study

The main objective of the study is to analyze taxpayers' perceptions of the taxpayer service of the tax office in Myanmar.

1.3 Method of study

This research employs a combination of quantitative and qualitative methods, known as the descriptive technique. The Medium Taxpayers' Office (2) used a random sample technique to collect the main data from medium taxpayers. There is a total of 300 respondents from MTO (2). The secondary data came from published books, government publications, academic texts, records, websites of related fields of study, documentation, and past research. A structured questionnaire comprising multiple-choice questions and a five-point Likert scale was used to ask the respondents' questions. In order to characterize the respondents' demographic features and examine how taxpayer's percept the Medium Taxpayers' Office-2's services, this research used the descriptive approach.

1.4 Scope and Limitation of the study

The impact of medium taxpayers (foreign companies) and their opinions and recommendations at the Medium Taxpayers Office (2) in the Yangon area are investigated in this research. The scope was limited to medium-sized taxpayers (foreign companies), which may not have adequately covered small- and medium-sized taxpayers' tax compliance throughout the nation. The medium taxpayers' opinions on taxpayer service provided the data. The study's shortcoming is that not all taxpayers in the country are included. The research exclusively looks at international enterprises that are medium-sized taxpayers in Myanmar. The period of data collecting was March through April of 2024.

1.5 Organization of the study

The study is divided into five chapters. The justification for the research, its goals, its methodology, its restrictions and scope, and its structure are all covered in Chapter I, Introduction. A survey of the literature is in Chapter II. An overview of taxes in Myanmar may be found in Chapter III. The survey profile, survey design, survey findings, and the study interpretation are all included in Chapter IV. Chapter V concludes with the study's conclusions, results, and suggestions.

CHAPTER II

LITERATURE REVIEW

2.1 The Concept of Taxation

A tax is a compulsory fee or payment that the federal, state, and municipal governments levy on citizens or companies to finance the general operations, supplies, and services of the government. Taxes have been a crucial part of global governance for over 5,000 years. They make it possible for governments to offer services and goods to people who might not otherwise be able to afford them.

The only method that governments can fund citizen services is by taxing our earnings, assets, and purchases. Governments do not make money from selling goods or from selling them. Economic considerations are crucial to fulfilling commitments. The impoverished will find it difficult to pay taxes because, in most cases, they are still seen as a burden in their daily lives.

Taxes can be seen as a nation's way of raising money to deal with a variety of issues, including social issues, welfare reform, economic growth, and the establishment of a social compact between the state and its people (Ruyadi, 2012).

Since then, the government has implemented tax reforms in an effort to maximize tax revenue. In addition, the nation is unable to rely on any other source of income, such as oil and gas revenues. Since oil and gas are natural, non-renewable, and finite resources, tax income becomes the primary source of funding for the government.

A significant source of income for the majority of nations is taxes. In actuality, taxes account for at least 50% of government revenue in nearly every nation on the planet. Since taxes provide a substantial source of funding for governments to meet their demands, the management and collection of tax revenues determines the prosperity of most societies. Most tax administration are supposed as their overall goals to achieve: high level of compliance, high quality of compliance, reasonable compliance costs for taxpayers, reasonable administrative costs, performance under

generally accepted values.

As stated by Kasimbazi (2004: 9), "The cost of living in a modern society includes paying taxes." Citizen pay taxes because they are required to do so. Taxation is a tool used by the government to collect revenue and distribute it to individuals who use government services. The term "taxation" refers to the total income and obligations that the tax office imposes on private individuals, legal entities, and their properties and property rights. In this sense, taxes carry out certain crucial functions and have the potential to significantly influence economic actors' decisions.

The taxation process involves two primary players. While the other is a taxpayer who is responsible for paying taxes, the first is a tax office that is tasked with collecting taxes on behalf of the government. A taxpayer who is responsible for paying taxes has obligations to the tax administration in addition to certain rights, even though taxpayers and tax administrations are created equal under public law.

Therefore, in order to promote tax administration, taxpayer service must raise public knowledge of taxes, strengthen the bond of confidence between taxpayers and tax authorities, and win over the media (Ebimobowei & Corresponding, 2013). The ultimate goal of taxpayer service is to cultivate a culture of tax awareness among all members of society, including latent taxpayers.

2.2 The Concept of Taxpayer

The tax relationship primarily consists of the taxpayer (the tax debtor) and the government (the tax claimant). In certain circumstances, a different party known as the tax-responsible may become involved in this relationship (Bilici 2009: 51). When it comes to the government, taxpayers are the more passive party. According to Erol (2011:1), "as democracy and modernity progress in a country, this passiveness becomes just as active as government," highlighting the significance of taxpayers in democracies. Taxpayer is defined as "A person legally responsible for levying taxes on the basis of the taxing authority of the government." by Egeli and Dağ (2012: 131).

The Internal Revenue Department in Myanmar describes a "Taxpayer as a person responsible for paying tax according to any tax law (Tax Administration Act, Article 3). When describing a taxpayer, the obligations of the taxpayer are often mentioned, but the rights of the taxpayer against the administration aren't often mentioned.

With these justifications, it is feasible to characterize taxpayers as actual and legal individuals subject to tax laws, with obligations and liabilities towards the government, and with fundamental rights throughout the entire tax process. For significant revenue transfers and expenses, governments need taxes. Governments are supported by strong authorities and procedures in order to meet this need. Just as consumers and producers have free will to choose from a variety of goods and services on the market, taxpayers and tax authorities do not have an equal relationship. The goal of the government is to collect more taxes, while taxpayers are attempting to pay less. To create a voluntary relationship between taxpayers and the government, certain rights ought to be granted to them (Croome, 2008).

A multitude of factors contribute to the complete collection of taxes, the government's primary source of funding. Taxpayers' knowledge of and utilization of their legal rights is one of these factors. It is accepted that paying taxes is a civic obligation. Furthermore, taxpayers must comprehend the purpose of their tax payments.

2.3 Self-Assessment System of Taxation

The self-assessment system was introduced in the United States in 1913 and in Southeast Asian countries, Indonesia in 1984 and Malaysia in 2004. According to Nurmatu (2005), a self-assessment system confers trust upon taxpayers to fulfill and execute their own tax obligations and rights. The taxpayer needs to be aware, honest, motivated to pay, and disciplined in order to participate in this system (Masari & Suartana, 2019). The self-assessment system is a system under tax administration that encourages voluntary compliance.

Many developing countries are trying to create an effective tax system. This is changing the office assessment system to a self-assessment system. Years before tax reform was first implemented, taxpayers were officially assessed by the government (official assessment system). Based on the taxpayer's audited financial report, the government determined their tax obligations. Tax scandals surfaced, grossly exploiting regulatory gaps. SAS mandates that taxpayers determine, pay, and disclose their own taxable income. It helps the government actually comply with taxpayers when all of these obligations are fully understood. The compliant taxpayers follow the correct process and pay the appropriate amount of tax. For all citizens, taxes are an indisputable fact, and maintaining tax compliance will depend on their

understanding of taxes. With this straightforward assessment method, taxpayers evaluate their own income—that is, earnings or income they've received. —and pay the taxes they determine to be due based on that income. Taxpayers also have additional compliance obligations, such as reporting, calculating, and paying the correct amount of tax due and maintaining the necessary records.

Since the Self-Assessment System is expected to have a major impact on state revenues, it is anticipated that taxpayers will be expected to actively engage in and make voluntary efforts to uphold their tax rights and obligations. There are still problems with this method, however. Specifically, in order to prevent taxpayers from feeling under pressure to pay taxes on time, some still lack the knowledge necessary to fulfill their tax obligations and even feel overworked because they have to handle everything on their own, including registering, figuring out the amount of tax owed, and depositing their commitments. The effectiveness of the self-assessment system depends on the taxpayers' high level of tax awareness and discipline. The goal of the self-assessment system is to encourage and inform people to pay their fair amount of taxes. For taxpayers to understand tax laws, they must therefore possess knowledge.

The primary issue facing this system at the moment is the low tax compliance of the populace. The trust that taxpayers have placed in the Self-Assessment System is no longer seen as a choice. Comprehensive tax knowledge is necessary to implement the self-assessment system. The understanding of taxes serves as the foundation for the implementation of this system. Tax expertise is closely linked to tax compliance. If taxpayers can implement the applicable system with sufficient understanding and no confusion, they are considered to have good tax knowledge (Machfuzhoh & Puspanita, 2021). In order to apply rules, laws, and tax procedures to perform tax-related tasks like filing returns and paying taxes, taxpayers must first gain an understanding of tax regulations. The ability of taxpayers to comprehend taxation operations will result in an enhancement of their knowledge and comprehension of tax regulations, as stated by Devi et al. in 2020.

2.4 Tax Education and Tax Knowledge

An informal program established by the authority or independent interested parties to help taxpayers understand the tax system and how the tax laws are applied in order to correctly complete tax returns and to raise awareness of their tax-related

responsibilities is known as tax education (Richard (2018). Understanding the relevant tax system is another benefit of tax education. People will automatically adhere to the current tax framework and eventually become more willing to pay taxes rather than evade them if they possess a thorough comprehension of tax law.

The addition of tax awareness is one of the ongoing, long-term initiatives. A broad spectrum of individuals, including instructors, lecturers, and students in elementary, secondary, and postsecondary education, exchange tax knowledge. The objective of the tax Awareness Inclusion program is to improve students', especially university students', level of tax education and knowledge. University students must consider taxes from a broader angle because they are future taxpayers when analyzing the importance of taxes (Tjen, 2020).

Taxpayers using the self-assessment system must be completely aware of all applicable laws. The system mandates that taxpayers be responsible for calculating, paying, and reporting their own tax liability. Tax knowledge can be acquired through formal education, informal education, and self-study. In order to disseminate tax laws and policies that taxpayers can understand, the government also takes a number of steps. Regretfully, not everyone pays the greatest attention to following the law; some believe that paying taxes is a burden that ought to be avoided. The problem of tax reluctance is supported by tax scandals. Taxpayers use tax knowledge to calculate, pay, and report the amount of taxes they have paid.

According to Oladipupo and Obazee (2016), tax understanding refers to a taxpayer's comprehension or sensitivity to tax regulations. Tax knowledge is required for a voluntary compliance tax system to be successful. (Kasippilai, 2000), (Saad,2014). Understanding general provisions and procedures for taxation, including applicable laws and regulations, which serve as a reference for implementation taxation, is a prerequisite for having knowledge of taxation (Harefa & Gea, 2019). Tax knowledge is a taxpayers' ability to understand tax laws, including rates based on statutes and beneficial tax provisions that serve common interests. Taxpayers with knowledge will pay for their own obligations and approach compliance with a self-conscious attitude (Hartini & Sopian, 2018).

Based on study findings, Diatnynyani (2010) demonstrates that taxpayer knowledge has a favorable and significant effect on taxpayer compliance reporting; that is, the more knowledgeable taxpayers are, the more compliant taxpayer reporting is by individuals, and vice versa. According to research findings, Asrinanda (2018)

asserts that taxpayer compliance increases with increased tax knowledge, self-assessment system use, and tax awareness.

Taxpayers apply their knowledge of taxation to pay taxes by means of knowledge and comprehension of tax regulations (A. Basit and W.Wirawan-2019). Interpretations: Understanding taxes will increase a taxpayer's awareness of their social responsibility (M.R.Palil, M.R.Akir, and W.F.Ahmad-2013) and by possessing pertinent tax knowledge, taxpayers will be more likely to fulfill their obligations by the deadline and refrain from attempting to evade taxes. A person with tax knowledge will be able to comprehend general provisions and tax procedures, such as how to send an annual tax report, when and how to pay taxes, where to make payments, when payments are due, and the tax sanction. The way a taxpayer understands the current tax laws is through their interpretation of them. Formal and informal education that increases knowledge of tax regulations will benefit taxpayers' awareness of their compliance (N.Hassan and two). It appears that taxpayers who are unaware of tax laws are not complying with them (M. A. Jairus and Clifford (2013)).

2.5 Taxpayer Service of the Tax Office

A service is an intangible offering that involves a deed, performance, or effort that is typically performed for a customer. It is an act of help, assistance, or work done by one person or group that benefits another. A customer is someone who uses a product or service, in our definition. Terms like "consumer," "end user," "benefit recipient," "purchaser," "taxpayer," etc. are included in this idea.

Serving others is a way to address their needs. In general, the term "taxpayer service" refers to the assistance and knowledge that the Tax Administration offers to taxpayers in order to enable them to fulfill their legal and regulatory obligations (World Bank 2001). Furthermore, fiscal services can be understood as the way a tax officer helps taxpayers, attends to their needs, and prepares their tax returns, according to Widowati (2014). Providing taxpayers with everything they need to ensure they will comply with their tax payment obligations is one of the duties of tax authorities.

Taxpayer service is an ingredient of tax compliance strategies that reduce unintentional mistakes, reduce time and money spent on tax obligations, and create trust in the tax administration. In other words, taxpayer service is a way to fulfill our mission as a society and to achieve the goals of the tax administration.

Effective taxpayer service helps achieve voluntary compliance by:

- Improving taxpayers' understanding of the law
- Making it easier and less costly to comply
- Informing taxpayers on what they need to do to properly comply
- Discouraging taxpayers from non-compliance (Matthijs.Alink,2021)

But in order to effectively provide taxpayer services, we need to know which taxpayers need what services. In the area of tax administration, we can emphasize the following qualities that are either explicitly offered (by legislation) or implicit (by customer needs or expectations):

Terms: How long does a client have to wait to receive a service? What pledge does the administration make regarding tax returns? How dedicated is the administration to resolving the taxpayers' filed appeals? How committed is the administration to responding to the various administrative processes (issuing tax identification cards, verifying registration in the file of economic and business activities, etc.)?

Convenience and accessibility of the service: institutions responsible for tax administration are easily accessible. Are there alternative channels of communication (such as the phone, the Internet, fax, banking offices, etc.) available for conducting consultations and completing the required procedures? Exists a quick counseling service? –

Availability or continuity of the service: Can customer support hours be coordinated with work schedules to ensure that working hours are not lost? How long does it usually take to complete procedures in the offices? –

Reliability: Does the computerized tax management system produce errors frequently or is it dependable? Is there enough technical and customer service staff training? Exists arbitrariness or homogeneity in the criteria?

Security: Information and data security is one area where security is taken into consideration. Exist any legal provisions protecting the administration's right to the confidentiality of information provided? Are there assurances that it will comply?

Comfortability: Comfortability includes things like: is the client given polite treatment? Are the areas where help is provided nice and tidy?

Simplicity: One of the most important aspects of tax administration should be simplicity, and goals for administrative simplification should be set in

accordance with this. This feature raises the question: Is it clear how to fulfill tax obligations, or do you need to consult experts? Are the forms necessary to fulfill tax obligations straightforward and easy to complete? Could one think about simplifying the legislation itself in addition to the administrative side of things? Take the tax laws' simplification, for instance.

A primary service helps define what a customer can anticipate from the current service and how the service provider should deliver it, including with accuracy, applicability, and best practices. Superior personal resources, tax laws, and tax data networks are all factors in the high caliber of tax services. Taxpayers are more likely to abide by relevant tax laws if they are happy with their services.

Tax laws that are clear and easy for taxpayers to understand will enable tax services on rights and obligations to be administered effectively and efficiently. One strategy to encourage compliance is to address the correlation between high rates of tax evasion and ambiguous regulations. The quality of tax services will rise as a result of the tax information system and the reliable human resources. A service that can satisfy clients while upholding service standards that are trackable and need to be maintained consistently is referred to as quality service. It is envisaged that by raising the standard of services, the public will be more inclined to pay taxes, which will increase state revenue. Nugroho & Zulaikha's (2012) research indicates that taxpayer consciousness is impacted by this variable. Taxpayers will hold tax organizations in high regard if they receive high-quality tax service services. For taxpayers, quality tax services can also simplify their lives. More people will pay their taxes if they receive good service (Tulenan et al., 2017).

One of the elements that will affect taxpayers' degree of compliance in the tax system is their level of satisfaction with the quality of services they receive. Richardson (2006) found a significant negative correlation between tax evasion and satisfaction with the fairness of tax laws across 45 countries in his cross-country study. It demonstrates that if taxpayers think the tax system is fair, they will be less likely to engage in tax evasion. This finding is in line with that of Belkaoui (2004), who discovered a significant positive relationship between level of compliance and satisfaction with the effectiveness of the law. This suggests that taxpayers are more inclined to comply with the tax law if they are satisfied with its efficacy.

2.6 Tax Compliance

According to James and Alley (2002), tax compliance is defined as the willingness of taxpayers to comply with applicable regulations and pay their taxes, without the need for examinations, thorough investigations, warnings, or threats when it comes to applying administrative and/or legal sanctions. Therefore, authority's power or trust is the foundation for tax compliance.

James and Alley (2012) and Nurkhin et al. (2018) have defined tax compliance as the willingness of the taxpayer to adhere to both the 'spirit' and 'letter' of the tax law and administration without resorting to enforcement actions. The concept of tax compliance is subject to diverse definitions. It is important to increase taxpayer awareness of the taxation function, as state funding is needed to improve taxpayer compliance.

In both developed and developing nations, the issue of taxpayer compliance is crucial because, in the event that the taxpayer fails to comply, there will be a desire to avoid tax evasion, smuggling, avoidance, and evasion altogether, which will ultimately lead to the acceptance that state taxes will go down (Rahayu, 2010:140).

According to Nurmantu (2010):148, tax compliance refers to the taxpayer's fulfillment and execution of all tax obligations, including (a) taxpayer registration; (b) notice remittance compliance; (c) calculation, and calculation payable; and (d) reporting and arrears payment compliance. Determine these indicators in line with the self-assessment system's tax requirements (Devano and Kurnia, 2011:83–84).

The quality of services provided by the tax office for filing taxes is another factor that is currently subpar. People won't be as willing to pay taxes if the officers give subpar service without first receiving information or socialization about the taxation process from the government.

The theory of the value of tax expertise in a tax system, especially an SAS, holds that tax behavior can be improved by having a better understanding of tax laws and that attitudes toward taxes are correlated with fiscal awareness (Palil & Mustapha, 2011).

According to Olladipupo and Obazee, tax knowledge significantly improves tax compliance. Another researcher came to the same conclusion: a taxpayer's tax knowledge has a big impact on how they behave when it comes to tax compliance.

2.7 Reviews of Previous Studies

The average awareness of tax obligations among potential taxpayers is a positive indication for the government, according to Rini Hastuti's (2014) study "Tax awareness and tax education: A Perception of Potential Taxpayers." The primary goal of this study is to examine students' awareness of ethical and contextual taxes, both business and non-business. Taxpayers using the self-assessment system must be completely aware of all applicable laws. High school students are viewed as prospective taxpayers because they will eventually earn income that is taxable. The Independent Sample T-Test is used in this study to examine whether group differences exist in contextual and ethical tax awareness. The government can take heart from this outcome as it indicates that young people are sufficiently aware of their tax responsibilities. Students studying business should be well-versed in taxes. Given that they study taxes as a separate subject, they ought to be much more aware. Both parties concur that there is a great need to learn about taxes and that tax education is crucial for students who are not majoring in business.

The study "Taxpayer Perceptions of Tax Awareness, Tax Education, and Tax Complexity among Small and Medium Enterprises in Malaysia: A Quadrant Analysis Approach," conducted in 2021 by Nadiah Abd. Hamid, Ida Suriya Ismail, Nuridayu Yunus, Muhammad Nizam Jali, and Anwary Syuhaily Rosly, aims to ascertain how taxpayers view tax awareness, tax education, and tax complexity among SMEs. Because they believed paying taxes would be a burden and lower their purchasing power, the taxpayers in this study were not aware of taxes. They also believed that, given the current circumstances, introducing digital taxes was not urgent. Another issue that needs to be addressed is tax education. Most SMEs lacked knowledge regarding tax management and the services offered by the IRBM. In addition to showing that taxpayers are not fully informed, this presents the government with a chance to act now before things get out of hand. Furthermore, a variety of procedural, computational, and form complexities made it difficult for taxpayers to manage their tax obligations. The study's conclusions demonstrated how appropriate initiatives and programs tailored to taxpayer focus groups could lessen complex tax issues and improve taxpayer awareness.

The research paper "Early tax education: Could it change the future compliance behavior?" was written by Albert Albert and Rien Agustin Fadjarenie in 2022. The aim of this research was to gather empirical data regarding the impact of early tax

education on future taxpayer compliance behavior changes. The findings showed that taxpayers' compliance behavior is positively impacted by early tax education, particularly for those who have received tax learning. This study closes the research gap in tax education by reporting preliminary findings. The study adds to the body of knowledge in learning and behavior studies and clarifies the use of early tax education as a means of addressing non-compliant tax behavior. In order to develop a critical and intelligent next generation, researchers advised developing curricula that will foster "critical thinking," such as giving students case studies for assignments.

In 2018, Asrinanda and Yossi Diantimala did a research titled "The Effect of Tax Knowledge, Self-Assessment System, and Tax Awareness on Taxpayer Compliance". This research looked at the effects of tax awareness, self-assessment tools, and tax knowledge on taxpayer compliance in Banda Aceh City. The study's findings showed that tax awareness, self-assessment tools, and tax knowledge all had a simultaneous and substantial influence on taxpayer compliance in Banda Aceh City. Higher tax awareness, self-assessment system proficiency, and tax understanding are all associated with higher taxpayer compliance. Hantono (2021) carried out a research on "The Influences of Tax Knowledge, Tax System, Self-Assessment System, and Tax Morale on Tax Compliance". Determine the effects of the following: 1) tax compliance; 2) tax knowledge; 3) self-assessment system; 4) tax morale; and 5) tax system are the goals of this research. The test's findings showed that tax knowledge is approved and might have a significant impact on tax compliance; tax system is not approved and might have a less significant impact on tax compliance; self-assessment system is approved and could have a significant impact on tax compliance; and tax morale is approved and might have a significant impact on tax compliance.

Regarding the tax affect, Naing Oo (2023) studied "Factors Affecting Tax Compliance in the Self-Assessment System: A Study on Large Taxpayers in Yangon Region". This study is intended to identify the variables influencing tax compliance in Yangon's large taxpayers' office. The results showed that motivation, tax education, and compliance are the three main variables affecting large taxpayers.

The taxpayer's attitude toward paying taxes, their perception of and suggestions for the tax office's taxpayer service, their tax knowledge, and their perception of the Self-Assessment System were the five factors selected by the thesis. These variables are actually used to determine the appropriate study outcomes.

CHAPTER III

OVERVIEW OF INTERNAL REVENUE DEPARTMENT IN MYANMAR

3.1 Background History of Internal Revenue Department

In accordance with Notification No. 97, dated March 15, 1972, which established new procedures for restructuring administration mechanisms, the Ministry of Planning and Finance merged the previously independent Profit Tax Department, Commercial Tax Department, Excise Department, State Lottery Department, Stamp Duty Department, Revenue Section of the General Administration Department, and the Office of the Financial Commissioner. The Ministry of Planning and Finance created the Internal Revenue Department on March 10, 1972, to oversee all tax assessments.

The Internal Revenue Department (headquarters), six directorates, fourteen regional/state offices, two hundred and seventy-one township offices, and a total of 250 offices were the first to open. The main office is located in Yangon. The title of the top job was Chairman at the time, but it was eventually changed to Director General. The Internal Revenue Department moved to Nay Pyi Taw and opened its headquarters in February 2006. Ten main forms of taxes and duties were managed by the Department of Internal Revenue: the mineral tax (which is Shan State's crop tax), land tax, water tax, embankment tax, fishery tax, income tax, profit tax, commercial tax, excise tax, stamp duty, State lottery tax, and others.

Prior to 1988, the Socialist Economic System was implemented, and following that, the Market Economy System. The IRD only handled five different tax kinds and sent the remaining tax types to other pertinent departments to collect in order to guarantee a more effective tax collection system. The General Administration Department received land, water, and embankment taxes; the Fisheries Department received excise and mineral taxes; and the Fisheries Department received fisheries taxes. The Department of Internal Revenue was established on October 1, 1972, and

since then, it has undergone gradual reforms to create a more efficient system for collecting taxes. Currently, six different types of taxes are collected: income tax, commercial tax, stamp duty, specific goods tax, state lottery, and gemstone tax.

Since the establishment of the Internal Revenue Department, tax laws have been amended and enacted in accordance with the times and tax collection procedures have been carried out. Out of the six types of taxes collected by the Internal Revenue Department, only one state lottery is a type of tax that is implemented by order and instruction without any separate law.

3.2 Structure and Functions of Internal Revenue Department

The Internal Revenue Department was founded on October 1, 1997, with 279 officers and 3043 staff, with a total of 3322 positions, currently has 2218 officers and 6767 staff, with a total of 8985 positions. The Internal Revenue Department has 16 divisions, 15 Regional State Tax Offices, 46 District Tax Offices, 2 Tax Offices for large taxpayers, 5 Tax Offices for medium taxpayers, and 276 Tax Offices for small taxpayers, according to the current structure.

Revenue collection aims to accomplish the following goals in addition to its primary goal of raising money to pay government expenses and promote economic growth -

- To stabilize the budgetary system and control currency circulation and inflation
- To regulate consumption, investment and savings through taxation
- To contribute to price stability
- To balance the distribution of wealth
- To contribute to the realization of the political, social and economic objectives of the state
- To regulate the tax system for resource and environmental conservation and sustainability
- To prevent prohibited goods such as alcohol and cigarettes through a tax system

In accordance with government reform initiatives that are guided by policies, objectives, strategies, and tactics, the Internal Revenue Department is putting tax reform measures into action. The main duty of IRD is to make efforts to collect the

rightful tax revenue without tax evasion, to reform the tax system that is compatible with the market economy system, and to collect the kyat money that is being spent in the country through the tax system so as not to cause inflation and high commodity prices. In order to successfully implement this main duty, the following (4) tasks as IRD's goal are being established:

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

According to IRD's strategic plan, the Vision of IRD is to be a modern organization that acts with integrity and is recognized internationally as a highly effective tax administration. In addition, IRD's Mission is to make taxpayers willingly pay tax as good citizens, by delivering quality service in order to maximize revenue for the prosperity of the people. The types of taxes collected by the Internal Revenue Department and yearly revenue are as follows:

Table (3.1) Annual tax collection status from the SAS and OAS systems of the Internal Revenue Department in Myanmar

No	Tax Type	Total Collection (in Kyat A Billion)									
		2019 (Mini)	%	2019- 2020	%	2020- 2021	%	2021- 2022 (Mini)	%	2022- 2023	%
1	Income Tax	1479	42	3516	48	2082	44	1425	46	3616	47
2	Commercial Tax	1222	34	2221	30	1669	35	998	33	2663	34
3	Specific Goods Tax	765	21	1271	17	822	17	575	19	1292	17
4	Gemstones Tax	-		12	1	3		7		46	
5	Stamp Duty	30	1	117	2	84	2	53	2	129	2
6	State Lottery	76	2	160	2	85	2	11		14	
Total		3572	100	7297	100	4745	100	3069	100	7760	100

Source: IRD, 2023 (Myanmar)

Income Tax

Income Tax is the main source of tax revenues according to the yearly collection. Taxed on the earnings of individuals derived from business, employment, and other periodic payments. There is a progressive tax rate between 0% and 30% for

individuals and 22% for corporations. The progressive rates between 3%-30% will be applied to foreigners who are in Myanmar for 183 days or more. A flat tax of 35% or the mentioned progressive rates apply to foreigners who aren't residents of the country.

Commercial Tax

Commercial tax is the second-largest tax collected from the taxes collected by the Internal Revenue Department. Commercial tax is an indirect tax. This tax is levied on the domestic production of goods, the conduct of trade, the importation of goods from abroad, and the provision of services. The ones who have to pay are the end users. The percentages charged range from 0% to 15%. The types of goods and services that are exempt from Commercial tax are determined annually by Union tax law. There are 46 types of goods and 33 types of services that are exempt from commercial tax under the 2024 Union Tax Law.

Specific Goods Tax

The specific goods tax is the third-largest tax collected from the taxes collected by the Internal Revenue Department. Special goods mean special goods subject to a specific goods tax according to the tax law of the Union. Any person shall be subject to special excise duty as prescribed by the Union Tax Law for the activities that are importing special goods into the country, domestic production of special goods, and Exporting special goods abroad. Cigarettes, tobacco, Virginia, Cheroot, cigars, pipe tobaccos, aviation jet fuel, natural gas, and betel chewing tobacco are included in the list of specific commodities. There are also beers, wines, and alcoholic beverages, as well as vans, saloons, sedans, and estate wagons. Rates for specific goods range from 5% to 60%. Except for wood logs and wood cuttings, which are subject to a 10% tax, all exports are exempt from specific good taxes.

Gemstones Tax

Starting with the 2019 Union Tax Law, the Gemstones Tax collected under Section 38 of the Gemstones Tax Law was stipulated to be transferred to the relevant account of the Department of Internal Revenue. As of 1-10-2019, it was changed to a tax collected by the Department of Internal Revenue. Since the 2019-2020 income year, the revenue from the gemstones tax has been collected, and the annual tax collection has increased in the 2022-2023 income year.

Stamp Duty

Stamp duty is collected under the Court Fee Act of 1870 and the Myanmar Stamp Act of 1899. The types of documents eligible for Court Fee tax and the applicable stamp duty percentages are listed in the Court Fee Act. The appropriate stamp duties for non-court documents are listed in the Myanmar Stamp Act, and there is a total of (65) types. Stamp duty is only about 2 percent of the revenue collected from the various taxes collected by the Department of Internal Revenue, but it is a type of tax that taxpayers must pay in order to certify the contracts they sign and the documents submitted to the offices.

State Lottery Tax

State lottery is a type of tax that is implemented by order and instruction without any separate law. The Myanmar government lottery was launched in 1938 and sold in Indian rupees. Now the value of the lottery ticket is 1000 Kyats and the maximum prize money is 500 million Kyats. As of July 2021, 60 percent of the proceeds from the sale of Aung Bar Lay Lottery tickets have been allocated as prizes and 40 percent as taxes. Since the opening of the lottery in August 2021, 70 percent of the proceeds from the sale of Aung Bar Lay Lottery tickets have been allocated as prizes and 30 percent as taxes. The online Aung Bar lay Lottery system has been expanded since June 2023.

3.3 Reform Activities of Tax Administration of Internal Revenue Department

In order to meet the goals of the Department of Internal Revenue and in accordance with Framework for Economic and Social Reforms (FESR) and public financial Management Reform Strategies (PFMRS) implemented by the state, the tax reform process was started in the 2011-2012 financial year with the help of international organizations.

The first (5) year tax reform plan from 2011-2012 fiscal year to 2015-2016 fiscal year and the second (5) year tax reform plan was set and carried out from the 2016-2017 fiscal year to the 2021-2022 fiscal year. In addition, the third (5) year tax reform plan is being set from 2022-2023 fiscal year to 2027-2028 fiscal year.

The tax reform process means reforming the entire tax system. Therefore, in the tax reform process, department structure reform, tax policy reform, tax assessment system reform, Technical reform and reform of the mindset of taxpayers and tax officials must be carried out.

In relation to the change in departmental structure, the head office was restructured from directorate based on tax type to directorate based on functional type. In relation to tax policy reform, existing tax laws have been amended to bring them up to date.

In relation to tax policy reform, existing tax laws have been amended to bring them up to date. In addition, the Specific Goods Tax Law was passed in 2016 and in 2019, the Specific Goods Tax Rules and The Tax Administration Law was also enacted in 2019 in order to manage the different types of taxes as consistently as possible. The new income tax law is also being implemented. In order to clarify certain provisions of the tax laws and to make compliance easier for taxpayers, interpretation statements, practice statements, and public rulings has been carried out since the fiscal year 2018-2019.

In terms of reforming the tax assessment system, until the fiscal year 2014-2015, the tax office only implemented one type of office assessment system, and from the fiscal year 2014-2015, Large Taxpayers' Office was established as the first pilot project to transition to a self-assessment system.

Based on the success and work experience of the Large Taxpayers' Office, Medium Taxpayers' Office (1) on 1-4-2017 and on 1-10-2020, Medium Taxpayers' Office (2) was also able to implement the transition to the self-assessment system. Since the 2014-2015 fiscal year, the Internal Revenue Department has been operating with (2) tax assessment systems under a single tax law.

In terms of technical changes, the Internal Revenue Department's website was established in 2010, and was upgraded to a better version that is currently in use in 2018. Being able to use the Electronic Revenue Taxation System (e-RTS) and the Tax Revenue Management System (TRMS) in order to make tax collection activities faster and complete the information more accurately. In 2015, we were able to pay taxes using the e-payment system. In August 2020, we were able to introduce the tax return submission system using the Electronic Filing System, and it was planned to be used by all taxpayers of the company from December 2021. Also, using the Electronic Registration System, we were able to issue the taxpayer registration certificate from 1-4-2022.

Regarding reforming the mental affairs, perceptions and thoughts of tax officer on the department, we are working to make them attend domestic and overseas professional training courses. Tax awareness activities must be carried out in order to

correct the opinions of taxpayers on paying taxes. Therefore, the Taxpayer Service Unit (Yangon) was opened on 19-10-2012 and was established as a Taxpayer Service Directorate on 24-8-2022 in order to enable taxpayers to ask questions about tax matters, submit tax information that has not been settled, resolve tax disputes and provide tax information support.

3.4 Structure and Responsibilities of Tax Offices Implementing the Self-Assessment System

One of the reform projects of the Department of Internal Revenue, reforming the tax assessment system (the plan to change the Office Assessment System to Self-Assessment System) was carried out from the fiscal year 2014-2015, and in the fiscal year 2023-2024, SAS Tax Office (4) offices were opened. The tax collection of these offices is 80 percent of the total tax collection of the Internal Revenue Department.

The four tax offices using the Self-Assessment System are Large Taxpayers' Office (1), (2), Medium Taxpayers' Office (1) and (2).

Myanmar's top taxpayers (700) and companies related to the following types of businesses are subject to tax assessment at the LTO (1):

- Airlines
- Exploration and production of oil and gas
- Stock Exchange Companies
- Telecommunication Operators
- Thilawa Special Economic Zone investment companies
- State-own enterprises

And then, companies related to the following types of businesses are subject to tax assessment at the LTO (2)-

- Banking and Financing
- Insurance Companies

Myanmar companies with sales revenue of 1 billion to 7 billion are subject to taxation at the: MTO (1). The total number of taxpayers is 1800.

Foreign companies formed by foreign shareholders are subject to tax assessment at the MTO (2). The total number of taxpayers is over 5 thousand. MTO (2) has been implementing the self-assessment system since the 2020-2021 income year, and Table (3.2) compares the tax collection in OAS system and SAS system-

Table (3.2) Comparison of Revenue Collection of OAS and SAS for MTO (2)

Financial Years	Income Tax	Commercial Tax	Specific Goods Tax	Total
2019 (Mini)(OAS)				
Expected Collection	103.864	116.530	10.522	230.916
Actual Collection	131.532	124.562	10.770	266.864
%	127%	107%	102%	115%
2019-2020 (OAS)				
Expected Collection	133.810	144.537	13.182	291.529
Actual Collection	135.053	146.016	12.060	293.129
%	101%	101%	91%	101%
2020-2021(SAS)				
Expected Collection	125.215	126.693	7.000	258.908
Actual Collection	125.438	127.295	6.933	259.666
%	100%	100%	99%	100%
2021-2022 Mini (SAS)				
Expected Collection	54.595	75.234	7.878	137.706
Actual Collection	88.709	79.206	1.501	169.416
%	162%	105%	19%	123%
2022-2023 (SAS)				
Expected Collection	172.415	185.378	8.476	366.269
Actual Collection	182.188	190.556	3.288	376.032
%	106%	103%	39%	103%

Source: IRD (MTO-2), 2023

The table shows that the tax collection from the office assessment system of the medium taxpayers' office-2 has improved in the fiscal years that the self-assessment system is used. The fiscal years 2020–2021, and 2021–2022, coincide with the global epidemic of COVID-19, resulting in lower collection levels, but higher than anticipated.

Tax offices implementing the Self-Assessment System are organized into 6 sections based functional type. These 6 section and their responsibilities are as follows:

(a) Admin Section

- Human resource management
- Preparing and sending reports
- Dealing with the office's personnel management issues, financing and general management issues

- Implementation of the directives of the Tax Reform Work Program Steering Committee and reporting the status of completion to the Deputy Director General (Tax Reform)

(b) Taxpayer Service Section

- Assistances with taxpayer registration
- Clarifying the way to submit tax returns and prompting, monitoring and controlling the submission of tax returns
- Prompting to tax compliance matters with the law
- Tax education
- Tax advice
- Notification of tax compliance matters

(c) Tax Collection Management Section

- Implementation of all tax collection through taxpayer self-assessment system
- Monitoring and control of tax arrears
- Tax collection and compliance with the law to prevent tax arrears

(d) Compliance Management Section

- Documentation processing
- Information collecting
- Appeals case Management

(e) Tax Audit Section

- Risk Assessment
- Risk review
- Tax auditing

(f) Technology Section

- Information technology management

3.5 Responsibilities of Taxpayers under Self-Assessment System

To guarantee everyone's welfare, taxes are collected by the Internal Revenue Department. Taxes can be properly collected when individuals willingly pay their taxes and comprehend the rationale behind tax collection as well as the regulations governing it. Through the information on our website, books and guides, advising services, and local tax offices, people can comply with the tax laws.

In a self-assessment system, taxpayers must calculate the amount of tax due from the income they receive or will receive and pay it within a specified period. In

addition, quarterly tax return forms and annual tax return forms must be submitted on time within the prescribed time limit according to law. Taxpayers may request an extension of time if such timely filing is difficult. Taxpayers may inquire about tax laws in person, in writing, or by telephone at the Taxpayer Service Department. If taxpayers are not satisfied with the decisions made by the tax offices, they can apply for a review and appeal. The self-assessment system is a system that places full trust in the honesty of taxpayers. Therefore, if taxpayers report their income and expenses correctly and comply with their tax obligations, they will not be fined. Also, if the correct records are submitted, errors will not be detected at the time of tax audit, and you will be exempted from fines imposed for tax evasion. Also, if the tax paid is more than the tax due, taxpayers can claim a refund according to the terms. Therefore, in the self-assessment system, the most important requirement is for taxpayers to have tax knowledge in order to be aware of the tax obligations and requirements and to carry out their duties responsibly.

3.6 Functions of Taxpayer Service Section

The Taxpayer Services Directorate was opened in 2022 to provide tax-related services to taxpayers in the Internal Revenue Department. This directorate is a directorate that serves all taxpayers, including individual taxpayers, company taxpayers, state-owned organizations, cooperative societies, etc. throughout Myanmar. In addition, in order to strengthen compliance of self-assessing taxpayers, taxpayer service sections are being established in tax offices that implement the self-assessment system to provide tax services.

The policies of Taxpayer Services are as follows.

- Employees of the Internal Revenue Department are trained to be proficient in tax law and tax procedures, responsible, honest, fair, and correct. To train them to become disciplined tax employees who uphold justice, are continuously learning, and respect and value taxpayers.
- Tax laws, rules and regulations, procedures, methods, orders, and instructions so that the public can easily understand them
- To develop a transparent tax relationship system between tax offices and taxpayers

-As tax officers, in order to inform taxpayers of tax-related information, notifications, and news worth knowing in accordance with the Myanmar Government Secrets Act of 1923.

-To train taxpayers and tax employees so that they can fulfil their obligations to comply with each other and be collectively responsible with personal responsibility and accountability habits.

Taxpayer service sections in tax offices that implement the self-assessment system must be able to implement the above-mentioned taxpayer service policies, as well as work for the success of the self-assessment system. The key to the success of the self-assessment system is strong taxpayer compliance. Tax compliance will only be strengthened if taxpayers are aware of tax compliance issues and penalties for non-compliance. Therefore, the Tax Officers of the Taxpayer Service Section are implementing the following programs to ensure that taxpayers have full tax knowledge:

- (i) Opening of counters where individual inquiries can be made
- (ii) Meetings to resolve tax related issues
- (iii) Notifying taxpayers of tax compliance matters through emails to keep them informed in a timely manner
- (iv) Conducting tax education seminars
- (v) Responding to questions regarding tax compliance issues in a timely manner over the telephone and in writing when asked in writing.
- (vi) Assisting in tax payment and filing of annual returns using electronic systems

CHAPTER IV

SUVERY ANALYSIS

4.1 Survey Profile

Myanmar's commercial capital is Yangon. Myanmar's most populous city and most important commercial centre is Yangon, with a population of above 7 million. The Internal Revenue Department has opened tax offices in the townships of each region to collect taxes from individual taxpayers, and to collect taxes from corporate including companies, Large Taxpayers' Office (1), (2), Medium Taxpayers' Office (1), (2), (3) and (4) in Yangon, and Medium Taxpayers' Office (5) have been opened in Mandalay. Among these offices, the offices that apply the self-assessment system are the Large Taxpayers' Office (1), (2), and the Medium Taxpayers' Office (1), (2). Medium Taxpayers' Office (2) is the office that collects taxes from foreign companies throughout Myanmar. A medium-sized tax office (2) was chosen to collect the survey data.

4.2 Survey Design

A descriptive method was used for the study. The researcher employed mixed approaches because they are capable of describing a scenario and exhibit minimal bias in the collection of information. An unbiased sample was used to describe population characteristics in the descriptive design, which involved a large number of individuals. In order to collect data using the quantitative approach, the research created questionnaires and collected information from 300 taxpayers in the MTO (2). The data closely matched the published results. There are two primary approaches to data sourcing. Information gathered via experimentation, knowledge, or documentation that took place in close proximity to the event is referred to as primary data. The quantitative method of assessing and interpreting data makes use of math and statistics. This inquiry makes use of interview testing and generalization of sample results. The study employed frequency analysis and descriptive analysis to access the demographic characteristics of the participants, including their attitude

towards tax payment, their perception and suggestions regarding the taxpayer service provided by the tax office, their tax knowledge, and their perception of the Self-Assessment System. Primary and secondary data are the two categories into which the data sources are divided for the purposes of the data gathering process. Most of the data included in this research are first-hand. As mentioned before, the closed-ended questions were collected. The questionnaire was divided into three sections: section one dealt with the respondents' demographics; section two covered the study's aspects; and section three asked interview questions. The survey's questions were asked in both Burmese and English since the participants included both foreigners and natives of Myanmar. In order to guarantee responses, only after elucidating the significance of the inquiries was they requested to complete the individual questionnaires.

4.3 Survey Results

A summary statistic known as a descriptive analysis employs and evaluates data to pinpoint or condense the qualities of a body of knowledge. Instead of using the data to discover more about the population that the sample of data is thought to represent, a descriptive statistic is used to summarize a sample. Descriptive statistics are distinguished from inferential statistics by this. Predictive statistics includes frequency analysis. Statistics describe the frequency of an event. Frequency analysis is a subfield of statistics that studies number of occurrences, percentiles, dispersion, and central tendency. A face-to-face survey is another term for a personal interview survey that is used when a specific target group is engaged. To get more detailed information, a personal interview survey looks at the answers provided by respondents.

This survey result analyses the data from five different angles on the respondents. These are respondents' attitude towards payment of taxes, respondents' perception and suggestions on the taxpayer service of tax office, respondent's tax knowledge, respondent's perception on Self-Assessment System. These survey results help to understand the taxpayers' attitude and perception on Self-Assessment System.

4.3.1 Demographic Characteristics of Respondents

The tax payer's demographic parameters include gender, age, education level, experience, company kind, job type, position, and other inquiries. The study

participants' demographic characteristics are shown by the frequency statistics in the table.

Table (4.1) Demographic Characteristics of Respondents

Sr. No.	Description	Classification	Frequency	Percentage (%)
1	Gender	Male	28	9.3
		Female	272	90.7
		Total	300	100
2	Age Groups	20-35 years	198	66
		36- 45 years	80	26.7
		46-60 years	22	7.3
		Total	300	100
3	Education Status	Undergraduate	15	5
		Bachelor Degree	234	78
		Master Degree	42	14
		PhD	9	3
		Total	300	100
4	My experience is	Less than 1 year	18	6
		2 to 5 years	150	50
		6 to 10 years	70	23.3
		Above 10 years	62	20.7
		Total	300	100
5	Type of enterprise	Government Enterprise	4	1.3
		Private Enterprise	280	93.3
		Own Enterprise	16	5.3
		Total	300	100
6	Type of job	Civil Servant	1	0.3
		Company Staff	280	93.3
		Business Person	19	6.3
		Total	300	100
7	My job position is	Lower-Level Position	19	6.3
		Middle-Level Position	251	83.7
		High-Level Position	30	10
		Total	300	100

Source: Survey Data,2024

The gender of respondents can be divided into two groups according to Table (4.1), male and female. 28 males and 272 females are present. There are 9.3% of male respondents and 90.7% of female respondents. Female respondents were found to be more than male respondents.

There are three groups of respondents between 20–35 years, 36–45 years, and 46–60 years old. The table shows that the majority of respondents are aged between 20 and 35, with 198 representing 66% of them. 80 out of the 300 respondents are aged between 36 and 45 years, representing 26.7% of the total sample. There are 22 respondents between the ages of 46 and 60, with 7.3%.

The respondents by education status are divided into four groups: undergraduate, bachelor degree, master degree, and PhD. According to the table, a total of 234 respondents possess bachelor's degrees, accounting for 78%, 42 respondents possess master's degrees, accounting for 14%, and 9 respondents possess PhD, accounting for 3%.

Experience defines the group of respondents. It is divided into four categories: less than 1 year, 2 to 5 years, 6 to 10 years, and above 10 years. The outcome is that 150 respondents have experienced between 2 and 5 years, which accounts for 50%, 70 respondents have experienced between 6 and 10 years, and it accounts for 23.3%. There are 20.7% of the 300 respondents who have experienced above 10 years. 18 out of the 300 respondents have experienced less than a year, which accounts for 6%. The majority of those surveyed have between two and five years of work experience.

According to the respondents, there are three types of enterprise: government enterprise, private enterprise, and own enterprise. The result shows that 280 respondents have private enterprises, accounting for 93.3%, and that 16 respondents have their own enterprises, accounting for 5% Government enterprise accounts for 1.3% of the 300 respondents. Most responders are employed by private enterprise.

There are three groups of respondents' job positions: lower-level, middle-level, and high-level. According to the results of the table, it is found that 251 respondents are in middle-level positions, which accounts for 83.7% There are 30 respondents in high-level positions, which accounts for 10% There are 19 people in lower-level positions, which amounts to 6.3% Most responders are in middle-level positions.

4.3.2 Taxpayer Attitude towards Payment of Taxes

A descriptive study was performed to look at the taxpayer's perspective on filing taxes. Values on the rating scale range from 1 to 5, with 1 denoting Strongly Disagree, 2 disagree, 3 neutral, 4 agree, and 5 strongly agree. The replies are collected on a 5-liker scale. 300 respondents were surveyed using the set of questions listed in the following table, and the results were gathered using a random sample technique.

**Table (4.2) Taxpayer attitude towards payment of taxes
(Reasons for Paying Taxes)**

	Mean	SD
It is required by law	4.02	0.545
It is my responsibility as a citizen	4.19	0.594
It contributes to the provision of public services	3.76	0.651
It is the right thing to do.	3.72	0.718
I believe that other businesses are reporting and paying taxes	3.69	0.629
Overall Mean Value	3.87	

Source: Survey Data,2024

NOTE: This chart shows responses to the question "Why do you pay taxes?"

As shown in Table 4.2, the mean value of the statement "Paying taxes is a citizen's responsibility" is more than 4 in the evaluation of taxpayers' attitude towards paying taxes. It can also be assessed that most taxpayers accept paying taxes as a citizens responsibility.

4.3.3 Perception on Taxpayer service of Tax Office

In order to find out the quality of taxpayer service, taxpayers' perception of the taxpayer service of the tax Office was asked with 6 statements on a five-point

preference scale. Values on the rating scale range from 1 to 5, with 1 denoting Strongly Disagree, 2 disagree, 3 neutral, 4 agree, and 5 strongly agree. The replies are collected on a 5-liker scale. 300 respondents were surveyed using the set of questions listed in the following table, and the results were gathered using a random sample technique.

Table (4.3) Quality of Taxpayer Service of Tax Office

	Mean	Std. Deviation
We always get information about taxes from Taxpayer Service Section.	3.77	0.646
Service provided by Taxpayer Service Section is satisfactory.	3.59	0.671
Tax information obtained through the tax service supports tax compliance.	3.77	0.572
Taxpayer Services Section has qualified and experienced staff.	3.59	0.729
Taxpayer Services Section notifies taxpayers of changes in tax information in a timely manner.	3.70	0.688
The services of the Internal Revenue Department are easily accessible.	3.60	0.750
Overall Mean Value	3.67	

Source: Survey Data,2024

NOTE: This chart shows responses to the question “How you feel about taxpayer service of tax office?”

Table (4.3) shows the outcomes of the quality of the taxpayer service involved six items taxpayers' perception of service of the tax office with the items such as “We always get information about taxes from the taxpayer service section” with (M= 3.77, SD= 0.646), the second item of “service provide by taxpayer service section is satisfactory” completed with (M = 3.59, SD= .671), the third item of “Tax information obtained through the tax service supports tax compliance.” with (M =

3.77, SD= .572), the fourth item of “Taxpayer service section has qualified and experienced staff.” with (M = 3.59, SD= .729), the fifth item of “Taxpayer service section notifies taxpayers of changes in tax information in a timely manner.” with (M = 3.7, SD= .688). The last item is “The services of the Internal Revenue Department are easily accessible” (M = 3.60, SD =.750). The overall mean value for taxpayer service is 3.67. Therefore, the quality of taxpayer service can be considered qualified.

4.3.4 Taxpayers' satisfaction on programs to share tax information to taxpayers

Descriptive analysis was used to examine on the Taxpayers' satisfaction on programs to share tax information to taxpayers. The answers of a 5 Liker scale which values ranging from 1-5 on the rating scale, where 1 was ranked Very Poor, 2 was Poor, 3 was Satisfactory, 4 was good and 5 Excellent. The data was gathered by using the set of questionnaire that have been described in the following tables. This chart shows respondents' ratings on programs that disseminating information to taxpayers about tax and tax related information.

Table (4.4) Taxpayers' satisfaction on programs to share tax information to taxpayers

	Mean	Std. Deviation
One-to-one information sessions	3.39	0.748
Tax related meeting	3.34	0.743
Information desks	3.41	0.798
Email communication	3.46	0.764
Tax education workshops	3.2.	0.813
Awareness campaigns	3.26	0.856
Overall Mean Value	3.34	

Source: Survey Data,2024

NOTE: This chart shows respondents' ratings on programs that disseminating information to taxpayers about tax and tax related information.

As depicted in Table (4.3), it shows the status of taxpayers' satisfaction with seven types of tax information sharing programs provided by tax offices to taxpayers,

such as “One-to-one information sessions” (M = 3.39, SD = 0.748), the second program “tax-related meetings” completed with (M = 3.34, SD = .743), the third program "Information Desks" with (M = 3.41, SD =.798), the fourth program “Email communication” with (M = 3.46, SD =.764), and the fifth program of “Tax education workshops” with (M = 3.2, SD =.813). The last program is “Awareness campaigns” (M = 3.26, SD =.856). According to the above data, taxpayers are most satisfied with the program “Email Communication.”

4.3.5 The Challenges faced in interacting with IRD.

A descriptive analysis of the challenges faced in interacting with IRD. In order to analyze the challenges faced in interacting with IRD, a six-item multiple-choice questionnaire was used. The data were gathered by using the set of multiple-choice questionnaires that have been described in the following table.

Table (4.5) The challenges faced in interacting with IRD

Challenges	No of respondents	Percentage of respondents
Difficulty in reaching the hotline (takes a lot of time)	129	43
Have to spend a lot of time at the service counter	9	3
IRD's applications do not function at times	42	14
Website is not user-friendly	64	21.3
Others	17	5.7
No challenges	39	13
Total	300	100

Source: Survey Data,2024

Note: This chart shows responses to the question “What are the challenges you face interacting with the Internal Revenue Department?”

Table 4.5 shows that 43 percent of respondents answered that it was hard to reach the hotline, 3 percent answered they had to spend a lot of time at the service counter, 14 percent answered that IRD's applications didn't work at times, 21.3 percent answered that the website wasn't user-friendly, 5.7 percent answered they faced other challenges, and 13 percent answered they didn't face any challenges. According to the answers, it can be known that the most common challenge faced in interacting with the Internal Revenue Department is the difficulty of reaching the hotline.

4.3.6 Taxpayers' Suggestion on Taxpayer service of Tax Office

The analysis was divided into (3) parts: the main goal of taxpayer service, the part to increase taxpayer service, and the part of informing about changes in tax policy. The data were gathered by using the set of multiple-choice questionnaires that have been described in the following tables.

Table (4.6) Taxpayers' opinion for main goal of taxpayer service

Suggestion	No of respondents	Percentage of respondents
Assist taxpayers to calculate taxes according to the legislation	120	40.00
Implementation of tax laws and regulations	42	14.00
Establish a convenient mechanism for the administration of tax, and for taxpayers to fulfill their obligations	94	31.3
Formulate tax policies Create awareness on the tax obligations of taxpayers	27	9.00
Controlling of taxpayers	11	3.70
Others	6	2.00
Total	300	100

Source: Survey Data,2024

Note: This chart shows responses to the question "Which suggestion do you think should serve as the main goal of taxpayer service?"

Respondents were asked to select six multiple-choice questionnaires in order to respond to the question of what should be the main goal of taxpayer services. As depicted in Table 4.6, 40 percent of the respondents chose “to assist taxpayers in calculating taxes according to the legislation”. In other words, it is the most chosen suggestion that should be the main goal of the taxpayer service. 14 percent of the respondents chose "implementation of tax laws and regulations", 31.3 percent chose "Establish a convenient mechanism for the administration of tax and for taxpayers to fulfill their obligations", 9 percent chose "Formulate tax policies; Create awareness on the tax obligations of taxpayers", 3.7 percent chose "controlling of taxpayers", and 2 percent chose "others".

4.3.7 Taxpayers’ Suggestion to improve taxpayer service provided to taxpayers

In order to analyze improve taxpayer service, a five-item multiple-choice questionnaire was used. Respondents were asked to choose five multiple-choice questionnaires to answer the question, "What would you suggest improving the taxpayer service provided to taxpayers?"

Table (4.7) Taxpayers’ suggestion for improve taxpayer service provided to taxpayer

Suggestion	No of respondents	Percentage of respondents
More functions/services via apps and website	61	20.3
Quick responses for hotline service and counter service	46	15.3
Deliver more tax information	70	23.3
Be more listen to taxpayers’ grievances/problems	113	37.7
Other	10	3.3
Total	300	100

Source: Survey Data,2024

Note: This chart shows responses to the question “What would you suggest improving taxpayer service provided to taxpayers?”.

As depicted in Table 4.7, when asked to suggest improvements to the tax service provided to taxpayers, 37.7% of respondents suggested that tax offices should listen more to taxpayers' grievances/problems, 23.3 percent suggested that they should provide more tax information, 20.3 percent suggested that they should provide more functions/services through apps and websites, and 15.3% suggested that they should provide quick responses to the hotline service and counter service. It was determined that 3.3 percent of respondents did not select all of the above recommendations. Therefore, it can be concluded that taxpayers would prefer for the tax offices to listen and resolve their grievances and problems more than now.

4.3.8. Taxpayers' Opinion on notification of tax policy changes to the taxpayers

The question "If tax policies change, how early should the public/stakeholders be notified?" was asked to the respondents, indicating 5 possible timings.

Table (4.8) The opinion on notification of tax policy changes to the taxpayers

Opinion	No of respondents	Percentage of respondents
Immediately	203	67.7
1 month	52	17.3
3 months	23	7.7
Other	10	3.3
Don't know	12	4
Total	300	100

Source: Survey Data,2024

NOTE: This chart shows responses to the question "If tax policies change, how early should the public/stakeholders be notified?"

As shown in Table 4.8, 67.7 percent of respondents want to know information about tax policy changes "immediately", 13.7 percent want to know "within 1 month" and 7.7 percent want to know "within 3 months". It was found that 3.3 percent and 4 percent of the respondents could not choose timing when they wanted to know information about tax policy changes. Therefore, it is found that taxpayers want to know immediately if tax policies change.

4.3.9 Taxpayers' Tax Knowledge

In relation to taxpayers' tax knowledge, we asked about the level of understanding of tax procedure and their views on tax return. In that question, the understanding of tax procedures was asked with (4) levels of knowledge, and the ability to fill out annual return forms was asked with (4) levels of ease criteria.

Table (4.9) Taxpayers' Knowledge about Income Tax and Commercial Tax

Percentage of Respondents (%)				
	Know Very Well	Know Well	Know a little	Don't know at all
Who has to register for income tax/ commercial tax	15.7	55.3	28.0	1.0
Who has to pay income tax/ commercial tax	19.0	54.0	26.0	1.0
Types of income which are taxed under income tax/ commercial tax	12.7	45.0	39.7	2.6
Rates charged on different income brackets/ commercial tax	11.3	51.0	32.3	5.3
Deductions allowed for assessing taxable income/ commercial tax	9.3	56.3	29.3	5.0
How to fill the income tax return/ commercial tax	14.3	44.3	37.4	4.0
Income tax thresholds/ commercial tax	10.7	40.0	43.3	6.0
Time to submit Tax Return	22.0	58.7	17.0	2.3

Source: Survey Data,2024

NOTE: This chart shows respondents' understanding level on about Income Tax and Commercial Tax.

Table (4.9) shows the Taxpayers' Knowledge about Income Tax and Commercial Tax. Regarding the question of who has to register for Income Tax/Commercial Tax, 55.3 percent of the respondents answered "Know Well", 15.7 percent answered "Know Very Well", 28 percent answered "Know A Little", and 1 percent answered "Don't know at all". Similarly, to the question of who has to pay income tax/commercial tax, 54 percent of the respondents answered "know well", 19 percent answered "know very well", 26 percent answered "know a little", and 1 percent answered "Don't know at all". When asked whether they know the types of income which are taxed under income tax/ commercial tax, 45 percent of the respondents answered "know well", 12.7 percent answered "know very well", 39.7

percent answered "know a little", and 2.6 percent answered "Don't know at all". Similarly, when inquiring about the status of knowledge of rates charged on different income brackets/commercial tax, 51 percent of the respondents answered "know well", 11.3 percent answered "know very well", 32.3 percent answered "know a little", and 5.3 percent answered "Don't know at all". Regarding the question of whether they know the Deductions allowed for assessing taxable income/ commercial tax, 56.3 percent of the respondents answered "know well", 9.3 percent answered "know very well", 29.3 percent answered "know a little", and 5 percent answered "Don't know at all". To the question of whether they know "how to file income tax return/commercial tax", 44.3 percent of the respondents answered "know well" and 14.3 percent answered "know well", 37.4 percent answered "Know a little" and 4 percent answered "I don't know at all." Regarding Income tax thresholds/ commercial tax, 40 percent of the respondents answered "know well" and 10.7 percent answered "know well", 43.3 percent answered "Know a little" and 6 percent answered "I don't know at all." Regarding Time to submit Tax Return, 58.7 percent of the respondents answered "know well" and 22 percent answered "know well", 17 percent answered "Know a little" and 2.3 percent answered "I don't know at all." According to the above findings, it was found that taxpayers are well aware of the basics of tax knowledge.

Table (4.10) Taxpayers' understanding of tax returns

Percentage of Respondents %				
	Very Easy	Easy	Difficult	Very Difficult
Income Tax Return	6.3	83.7	10	
Capital Gain Tax Return	5	54.3	39	1.7
Commercial Tax Return	8.6	82.7	8	0.7
Specific Good Tax Return	4	60.7	32.3	3
Salary Annual Report	6.7	76	14.7	2.6

Source: Survey Data,2024

NOTE: This chart shows respondents' understanding level on about Tax Return.

Table (4.10) shows the status of taxpayers' understanding of tax returns. For the income tax return, 83.7 percent of respondents answered it was "easy," 6.3 percent answered it was "very easy," and 10 percent answered it was "difficult," indicating that most of the respondents understood the income tax return form. In addition, 82.7

percent of the respondents answered it was "easy" to return the commercial tax. 8.6 percent answered it was "very easy"; 8 percent answered "difficult" and 0.7 percent answered "very difficult", so it can be considered that they understand the commercial tax return form. Similarly, for the specific good tax return, 60.7 percent of the respondents said it was "easy", 4 percent of the respondents said it was "very easy". 32.3 percent said it was "difficult" and 3 percent said it was "very difficult," so it can be concluded that most taxpayers understand this return form. Regarding the salary annual report, 76 percent of the respondents said "easy"; 6.7 percent answered "very easy", 14.7 percent "difficult" and 2.6 percent answered "very difficult", so taxpayers understood salary annual the report. According to the above findings, it is known that most of the taxpayers have tax knowledge, as it can be assumed that they understand the various tax declaration forms.

4.3.10 Taxpayers' Perception on Self-Assessment System

To find out taxpayers' perceptions of the self-assessment system, respondents were asked with 6 statements on a five-point preference scale. The responses to a 5- liker scale comprise values ranging from 1-5 on the rating scale, wherein 1 was ranked as Strongly disagree, 2 was disagreed, 3 was Neutral, 4 was agreed, and 5 was Strongly Agree. The data were collected using a random sampling method, and a total of 300 respondents were polled using the set of questionnaires described in the following table.

Table (4.11) Taxpayers' Perception on Self-Assessment System

	Mean	SD
I am satisfied with the Self-Assessment System.	4.0	0.757
I know my responsibility as a taxpayer under the Self-Assessment System.	3.82	0.600
Self-Assessment System is a simple tax system.	3.80	0.649
Self-Assessment System will be fairer compared to existing Official Assessment System.	3.84	0.629
The Self-Assessment System shows that the government trusts the people.	4.04	0.775
The cost of compliance would be lower under the Self-Assessment System.	3.87	0.811

Source: Survey Data,2024

NOTE: This Chart shows Taxpayers' Perception on Self-Assessment System

Respondents were asked to answer (6) statements with 5 levels of agreement in order to find out their perceptions towards the self-assessment system. As of table (4.11), regarding the first statement, 81 percent of the respondents answered that they were satisfied with the self-assessment system. It was found that the mean value was 4. The mean value is 3.82, since 77 percent of the respondents answered that they know the responsibility of taxpayers under the self-assessment system. According to the third statement, 76 percent of the respondents agreed that the self-assessment system is a simple tax system with a Mean Value of 3.8. The fourth statement showed that 78 percent of respondents agreed that the self-assessment system is more fair than the office-assessment system. 81 percent of respondents agreed with the Mean Value of 4 because the self-assessment system shows government trust in the people. The sixth statement mentioned the low cost of compliance associated with the self-assessment procedure, with a mean value of 3.82, and 67.4% of the respondents agreed with it. Consequently, the majority of taxpayers are satisfied with the self-assessment system.

CHAPTER-5

CONCLUSION

5.1 Findings

This research examined taxpayers' perceptions of MTO's taxpayer service (2). The study's goals are to determine if taxpayers' tax knowledge is impacted in any way by the tax services offered by tax offices that are undergoing tax reform and to pinpoint areas in which more service delivery is required. It is important for taxpayers in tax offices that implement the self-assessment system to have full tax knowledge and to know the procedures for tax compliance. To encourage taxpayers to properly file their tax returns and pay taxes, the MTO-2 must improve people' comprehension of their tax responsibilities.

The demographics of the respondents revealed that there were more female respondents than male respondents. 198 responders, who range in age from 20 to 35, are included. Seventy-eight percent of the responders had bachelor's degrees, making up the majority. The majority of respondents had two to five years of experience in their present job, based on the experience categories of the respondents. Of the respondents, 280 have a private firm, making up 93.3 percent of the total respondents' enterprise type. Companies employed the 280 respondents. The majority of those who reach out are employed by the firm. According to their titles, the majority of respondents work in middle-level management positions.

As stated by assessment on taxpayers' attitude towards paying taxes, the mean value of the statement "paying taxes is a citizen's responsibility" is more than 4. In other words, it can be evaluated that most taxpayers accept that paying taxes is a citizen's responsibility.

In the assessment of the quality of taxpayer service of the Tax Office, the total average value is 3.67, indicating that the taxpayer service of the Tax Office is of good quality. In assessing Taxpayers' satisfaction on programs to share tax information to taxpayers, the mean value of the E-mail communication program was 3.46. Assessing taxpayers' perception of challenges interacting with the IRD found that difficulty in

reaching the hotline (takes a lot of time) as the biggest challenge.

According to the survey data, in the section of taxpayers' suggestions on taxpayer services of tax offices, they suggested that the main goal of taxpayer services should be to "assist taxpayers to calculate taxes according to the legislation." Also, it was found that they advised to "listen more to taxpayers' grievances/problems" in order to improve taxpayer service provided to taxpayer. In addition, it can be seen from the assessing that most taxpayers want to know immediately if tax policies change.

According to the responses in the tax knowledge section of taxpayers, it was found that taxpayers are aware of the basic knowledge and requirements of tax compliance matters and have no difficulty in submitting tax returns. It was found that the overall mean value of the taxpayers' perception on the self-assessment system was 3.89, so it can be concluded that the taxpayers are satisfied with the change from Office-assessment system to Self-assessment system. Moreover, it was found that the self-assessment system has increased mutual trust between taxpayers and tax offices.

From the above findings, it can be seen that the Medium taxpayers prefer the self-assessment system over the office-assessment system and have more confidence that the system is recognized for their honesty and integrity. Taxpayers understand that they must prepare correct accounting records, submit annual income tax returns in accordance with tax laws, self-calculate and pay taxes within due dates, and comply with other tax compliance requirements. They also know that if they do so, they will not be fined.

According to the findings, Internal Revenue Department also knows the points that need to be reformed to make it easier and faster for taxpayers to pay taxes. To be more successful in implementing tax reform, tax services should be improved, programs should be implemented for taxpayers to contact tax offices at any time, and tax procedures policies should be disseminated to the public more widely than now. In addition, the points that should be implemented in changing tax offices nationwide to a self-assessment system have also been observed.

5.2 Recommendation

The self-assessment tax system is a tax system that has been successfully practiced in most countries of the world. Any tax system has weaknesses. A self-assessment system is a system in which taxpayers are given full trust and rights, and

there may be taxpayers who violate this trust and try to avoid taxes. It is the responsibility of the tax offices to identify those taxpayers and punish them as an example. Therefore, the taxpayers selected at random must be audited. It has been found that some of the mistakes made by taxpayers are due to their lack of accurate knowledge of tax terms. The reason most taxpayers have poor tax compliance is that they are not aware of tax provisions. While tax reform is a good way to change the tax system, it will not be successful if taxpayers do not comply. To improve taxpayer compliance, taxpayers need to be clear about why they are paying taxes. In addition, they need to know where the taxes they pay are used. Then they will try to pay taxes without fail. Whether it is paying taxes or submitting tax declarations, it is necessary to have a clear and easy system. It is also important to be able to easily ask or find unclear points about taxes.

It is a situation where taxpayers, tax offices and the government are mutually dependent. In carrying out tax reforms, the government should adopt long-term plans to involve tax officials from tax offices in the reform, to be fully competent, and to establish a high-tech tax payment system and tax return submission system. In setting up such projects, a plan to re-examine and monitor and measure the success of the project must also be included. Tax offices must also make constant efforts to train their tax officers to use modern technologies to become proficient tax officers. The tax collection system must strive to be a simple system that is easy for taxpayers to comply with. It is important to be able to disseminate information that taxpayers need to know based on the findings at the time of the tax audit. In addition, except in the case of deliberate tax evasion, it is considered more correct to provide tax education so that mistakes do not occur than to punish them when they find a mistake.

Although the Internal Revenue Department has achieved success in carrying out tax reform processes, it has been found that there is a weakness in being able to disseminate tax knowledge to the public. In addition, the use of (2) systems, namely the office-assessment system and self-assessment system, also creates confusion for taxpayers. It has been 10 years since the self-assessment system was implemented from 2014 to 2024, but it has been found that only 4 tax offices have implemented the system, so it can be said that it has not been as successful as expected.

It may be right that big taxpayers with high sales revenue get more tax by making them implement the self-assessment system, but we should not forget that the small taxpayers are also the ones who support the government. The country's tax

system and tax laws should be known to all citizens. All citizens can be taxpayers. Therefore, the students who may be taxpayers of the future should be taught what they should know about taxes from the time of basic education. Through this teaching, the fact that paying taxes is the responsibility of a citizen who works for the development of the country will be instilled in the hearts of the youth. In addition, they will be able to compare their own country's tax system with international tax systems and identify policy needs. By doing so, these young students will be able to adopt the necessary policies and correct policies when they become national leaders in the future. The above is the tax education section that is included in the taxpayer service.

As of the study, it was found that the taxpayers' perception of the taxpayer service of the tax offices implementing the self-assessment system in Myanmar is positive and satisfactory. But the Internal Revenue Department should not be satisfied with that and should plan to provide better taxpayer services. Therefore, it is suggested that we should cooperate more with the relevant ministries in order to carry out long-term projects such as tax education for the youth.

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QUESTIONNAIRE
“A STUDY ON THE PERCEPTION OF TAXPAYER SERVICE ON
SELF-ASSESSMENT SYSTEM OF MYANMAR”

(Case Study – Medium Taxpayers in Medium Taxpayers’ Office (2))

Dear Respondent,

I am a Master's Degree student in the Yangon University of Economics. This questionnaire was designed to study the gathering information on perception of taxpayer service of Medium Taxpayers’ Office (2). 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,

Ma Ye Thiri Aung

MPA II -76 (21st Batch- Online)

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"/> <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 II-Taxpayer attitude towards payment of taxes

1. Please mark your level of agreement or disagreement with each of the following statements, which together determine reasons for paying taxes. Q -Why do you pay taxes?

		Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
i	It is required by law					
ii	It is my responsibility as a citizen					
iii	It contributes to the provision of public services					
iv	It is the right thing to do.					
v	I believe that other businesses are reporting and paying taxes					

Section III - (a) Statements of Taxpayer Service of Tax Office

1.Please mark your level of agreement or disagreement with each of the following statements, which together determine how you feel about Taxpayer Service of Tax Office

		Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
i	We always get information about taxes from Taxpayer Service Section.					
ii	Service provided by Taxpayer Service Section is satisfactory.					
iii	Tax information obtained through the tax service supports tax compliance.					
iv	Taxpayer Services Section has qualified and experienced staff.					
v	Taxpayer Services Section notifies taxpayers of changes in tax information in a timely manner.					
vi	The services of the Internal Revenue Department are easily accessible.					

2. Please rate the following programs in disseminating information to customers about taxes and tax related issues.						
		Excellent	Good	Satisfactory	Poor	Very Poor
i	One-to-one information sessions					
ii	tax related meeting					
iii	information desks					
iv	email communication					
v	tax educational workshops					
vi	awareness campaigns					
3. What are the challenges you face interacting with Internal Revenue Department? Tick your opinion						
i	Difficulty in reaching the hotline(takes a lot of time)	<input type="checkbox"/>				
ii	Have to spend a lot of time at the service counter	<input type="checkbox"/>				
iii	IRD's applications do not function at times	<input type="checkbox"/>				
iv	Website is not user friendly	<input type="checkbox"/>				
v	Others	<input type="checkbox"/>				
vi	No challenges	<input type="checkbox"/>				
Section III - (b) Suggestion on Taxpayer Service of Tax Office						
1. Which of the following do you think should serve as the main goal of taxpayer service? Tick your opinion						
i	Assist taxpayers to calculate taxes according to the legislation	<input type="checkbox"/>				
ii	Implementation of tax laws and regulations	<input type="checkbox"/>				
iii	Establish a convenient mechanism for the administration of tax, and for taxpayers to fulfill their obligations	<input type="checkbox"/>				
iv	Formulate tax policies Create awareness on the tax obligations of taxpayers	<input type="checkbox"/>				
v	Controlling of taxpayers	<input type="checkbox"/>				
vi	Others	<input type="checkbox"/>				

2. What would you suggest to improve taxpayer service provided to taxpayer?

Tick your opinion

I	More functions/services via apps and website	<input type="checkbox"/>
ii	Quick responses for hotline service and counter service	<input type="checkbox"/>
iii	Deliver more tax information	<input type="checkbox"/>
iv	Be more listen to taxpayers' grievances/problems	<input type="checkbox"/>
v	Other	<input type="checkbox"/>

3. If tax policies change, how early should the public/stakeholders is notified?

Tick your opinion

i	Immediately	<input type="checkbox"/>
ii	1 months	<input type="checkbox"/>
iii	3 months	<input type="checkbox"/>
iv	Other	<input type="checkbox"/>
v	Don't know	<input type="checkbox"/>

Section IV - Statement of Tax Knowledge

1. Do you know the following information about income tax/commercial tax? Please mark your level of understand with each of the following statements.

		Know Very Well	Know Well	Know a little	Don't know at all
i	Who has to register for income tax/ commercial tax				
ii	Who has to pay income tax/ commercial tax				
iii	Types of income which are taxed under income tax/ commercial tax				
iv	Rates of Income Tax/Commercial Tax levied on different income strata				
v	Deductions allowed for assessing taxable income/ commercial tax				
vi	How to fill the income tax return/ commercial tax				
vii	Income tax thresholds/ commercial tax				
viii	Time to submit Tax Return				

2. How would you rate the ease or difficulty with which you can complete tax returns? Please mark your rating with each of the following statements.

		Very Easy	Easy	Difficult	Very Difficult
i	Income Tax Return				
ii	Capital Gain Tax Return				
iii	Commercial Tax Return				
iv	Specific Good Tax Return				
v	Salary Annual Report				

Section V - Statement of Perception on Self-Assessment System

1. Please mark your level of agreement or disagreement with each of the following statements, which together determine how you feel about Self-Assessment System.

		Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
i	I am satisfied with the Self-Assessment System.					
ii	I know my responsibility as a taxpayer under the Self-Assessment System.					
iii	Self-Assessment System is a simple tax system.					
iv	Self-Assessment System will be fairer compared to existing Official Assessment System.					
v	The Self-Assessment System shows that the government trusts the people.					
vi	The cost of compliance would be lower under the Self-Assessment System.					

မေးခွန်းလွှာ

“မြန်မာနိုင်ငံ၏ ကိုယ်တိုင်အခွန်စည်းကြပ်သည့်စနစ်၏

အခွန်ထမ်းဝန်ဆောင်မှု အပေါ် သဘောထားအမြင်အားလေ့လာခြင်း”

အလယ်အလတ်အခွန်ထမ်းများဆိုင်ရာအခွန်ရုံး- ၂ မှအခွန်ထမ်းများအားလေ့လာခြင်း

ဖြေဆိုသူများသို့

ကျွန်မသည်ရန်ကုန်စီးပွားရေးတက္ကသိုလ်တွင် မဟာတန်းတက်ရောက်နေသော ကျောင်းသူတစ်ယောက် ဖြစ်ပါသည်။ဤမေးခွန်းလွှာသည် အလယ်အလတ်အခွန်ထမ်းများ ဆိုင်ရာအခွန်ရုံး(၂)၏ အခွန်ထမ်းများ၏ အခွန်ထမ်းဝန်ဆောင်မှုအပေါ် သဘောထားအမြင် များကို လေ့လာလိုသောကြောင့် သတင်းအချက်အလက်များ ကောက်ယူရန်ပြုလုပ်ထားခြင်း ဖြစ်ပါသည်။ ရရှိလာသောအချက်အလက်များကို ပညာရပ်ဆိုင်ရာသုတေသနအတွက် အသုံးပြုရန်သာဖြစ်ပြီး ယုံကြည်မှုအပြည့်ဖြင့် ဖြေဆိုနိုင်ပါသည်။ ဤမေးခွန်းလွှာတွင် သင်၏သဘောထားနှင့်ကိုက်ညီသော ရွေးချယ်မှုများကို ပေးထားသော အချက်အလက်များ ထဲမှရွေးချယ်ပြီး လိုအပ်ချက်များ ဖြည့်စွက်ဖြေကြားပေးပါရန် တောင်းဆိုအပ်ပါသည်။ ဖြေဆိုချိန်မှာ(၅)မိနစ်ခန့်သာ ကြာမြင့်မည်ဖြစ်သောကြောင့် ဤမေးခွန်းလွှာကို ဖြေဆိုပေးပါ ရန်တောင်းဆိုအပ်ပါသည်။ပူးပေါင်းပါဝင်ဖြေဆိုခြင်းအတွက် အလွန်တရားကျေးဇူးတင်ရှိအပ် ပါသည်။

မရဲသီရိအောင်

MPA II -76 (21st Batch- Online)
Yangon University of Economics

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 နှစ် မှ ၃၅ နှစ်ကြား • ၃၆ နှစ် မှ ၄၅ နှစ်ကြား • ၄၆ နှစ် မှ 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 နှစ် မှ ၅ နှစ်ကြား • ၆ နှစ် မှ ၁၀ နှစ်ကြား • ၁၀ နှစ် နှင့်အထက် 	<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) အခွန်ထမ်းများ၏အခွန်ပေးဆောင်ခြင်းဆိုင်ရာသဘောထား ထုတ်ပြန်ချက်

၁။ ကျေးဇူးပြု၍အခွန်ပေးဆောင်ရသည့် အကြောင်းရင်းများကိုဆုံးဖြတ်ပေးသော အောက်ပါထုတ်ပြန်ချက်တစ်ခုစီ တွင် သဘောတူညီချက် သို့မဟုတ် သဘောကွဲလွဲမှုအဆင့်ကို အမှတ်အသားပြုပါ။ မေး-ဘာကြောင့်အခွန်ပေးဆောင်ရပါသလဲ။

		အလွန်တရာ သဘောမတူ	သ ဘော မတူ	အလယ် အလတ်	သ ဘော တူ	အလွန်တရာ သဘောတူ
၁	ဥပဒေအရ ပေးဆောင်ခြင်းဖြစ်သည်။					
၂	နိုင်ငံသားတစ်ယောက်၏တာဝန်ဖြစ်ပါသည်။					
၃	ပြည်သူ့ဝန်ဆောင်မှုများကို ပံ့ပိုးပေး၍ဖြစ်သည်။					
၄	လုပ်သင့်လုပ်ထိုက်တာကို လုပ်ခြင်းဖြစ်သည်။					
၅	အခြားစီးပွားရေးလုပ်ငန်းများသည်လည်းအခွန်ပေးဆောင်ရန်အစီရင်ခံစာသည်ဟုယုံကြည်ပါသည်။					

အပိုင်း(၃-က) အခွန်ရုံး၏ အခွန်ထမ်းဝန်ဆောင်မှုဆိုင်ရာ ထုတ်ပြန်ချက်များ

၁။ အခွန်ရုံး၏ အခွန်ထမ်းဝန်ဆောင်မှုနှင့် ပတ်သက်၍ သင်မည်ကဲ့သို့ ခံစားရသည်ကို ဆုံးဖြတ်ပေးသည့် အောက်ပါထုတ်ပြန်ချက် တစ်ခုစီနှင့် သင့်သဘောတူညီမှု သို့မဟုတ် သဘောထားကွဲလွဲမှုအဆင့်ကို အမှတ်အသားပြုပါ။

		အလွန်တရာ သဘောမတူ	သဘော မတူ	အလယ် အလတ်	သ ဘော တူ	အလွန် တရာ သဘောတူ
၁	ကျွန်ုပ်တို့သည် အခွန်ထမ်းဝန်ဆောင်မှုဌာနမှအခွန်ဆိုင်ရာ အချက်အလက်များကို အမြဲရရှိပါသည်။					
၂	အခွန်ထမ်းဝန်ဆောင်မှုဌာနမှ ပံ့ပိုးပေးသော ဝန်ဆောင်မှုမှာ စိတ်ကျေနပ်စရာကောင်းပါသည်။					
၃	အခွန်ဝန်ဆောင်မှုမှတစ်ဆင့် ရရှိသော အခွန်ဆိုင်ရာအချက်အလက်များသည်အခွန်လိုက်နာမှုကို ပံ့ပိုးပေးသည်။					
၄	အခွန်ထမ်းဝန်ဆောင်မှုဌာနမှအရည်အချင်း ပြည့်မီပြီး အတွေ့အကြုံရှိသော ဝန်ထမ်းများရှိပါသည်။					
၅	အခွန်ထမ်းဝန်ဆောင်မှုများကဏ္ဍသည် အခွန်ထမ်း များအား အခွန်ဆိုင်ရာအချက်အလက်ပြောင်းလဲမှု များကို အချိန်နှင့် တစ်ပြေးညီ အသိပေးသည်။					
၆	ပြည်တွင်းအခွန်များဦးစီးဌာန၏ ဝန်ဆောင်မှုများကို လွယ်ကူစွာရယူနိုင်ပါသည်။					

၂။ အခွန်နှင့် အခွန်ဆိုင်ရာ ပြဿနာများအကြောင်းအခွန်ထမ်းများထံ အချက်အလက်များ ဝေမျှသည့်အောက်ပါအစီအစဉ် များ ကို အဆင့်သတ်မှတ်ပေးပါ။

		အလွန် ကောင်း	ကောင်းမွန် သော	စိတ်ကျေနပ် စရာ	ညံ့ဖျင်း	အလွန် ညံ့ဖျင်း
၁	တစ်ဦးချင်းသတင်းအချက်အလက်များရရှိနိုင် သည့်အစီအစဉ်					
၂	အခွန်ဆိုင်ရာအစည်းအဝေး					
၃	သတင်းအချက်အလက်များရရှိနိုင်သည့်ကောင်တာများ					
၄	အီးမေးလ်ဆက်သွယ်ရေး နည်းလမ်း					
၅	အခွန်ပညာပေးဆွေးနွေးပွဲများ					
၆	အခွန်ဆိုင်ရာအသိပညာပေးလှုပ်ရှားမှုများ					

၃။ ပြည်တွင်းအခွန်များဦးစီးဌာနနှင့် ထိတွေ့ဆက်ဆံရာတွင် သင်ကြံ့တွေ့ရသည့် စိန်ခေါ်မှုများကား အဘယ်နည်း။ သင့်ထင်မြင်ချက်ကို ရွေးချယ်ပါ။

၁	တယ်လီဖုန်းများ သို့ ဆက်သွယ်ရန် ခက်ခဲခြင်း (အချိန်များစွာယူရ)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
၂	ဝန်ဆောင်မှုကောင်တာမှာ အချိန်အများကြီး ပေးရသည်။	
၃	ပြည်တွင်းအခွန်များဦးစီးဌာန၏အခွန်ဆိုင်ရာအပလီ ကေးရှင်းများသည် တစ်ခါတစ်ရံတွင် အလုပ်မလုပ်ပါ။	
၄	ဝဘ်ဆိုဒ်သည်အသုံးပြုသူအတွက် ရင်းနှီးကျွမ်းဝင်မှုမရှိပါ။	
၅	အခြား	
၆	စိန်ခေါ်မှုများမရှိပါ။	

အပိုင်း(၃-ခ) အခွန်ရုံး၏ အခွန်ထမ်းဝန်ဆောင်မှု အပေါ်အကြံပြုချက်များ

၁။အောက်ဖော်ပြပါများထဲမှ မည်သည့်အရာသည် အခွန်ထမ်းဝန်ဆောင်မှု၏ အဓိကပန်းတိုင် ဖြစ်သင့်သည်ဟု သင်ထင်သနည်း။ သင့်ထင်မြင်ချက်ကို မှတ်သားပါ။

၁	အခွန်ထမ်းများအား ဥပဒေနှင့်အညီ အခွန်တွက်ချက်ရန် ကူညီဆောင်ရွက်ပေးခြင်း။	<input type="checkbox"/>
၂	အခွန်ဥပဒေနှင့် နည်းဥပဒေများ အကောင်အထည်ဖော်ခြင်း။	<input type="checkbox"/>
၃	အခွန်ဆောင်ရန် အဆင်ပြေသော အခွန်ယန္တရားတစ်ခုကို ထူထောင်ရန်နှင့် အခွန်ထမ်းသူများ၏ တာဝန်ဝတ္တရားများကို ကျေပွန်စေရန်။	<input type="checkbox"/>
၄	အခွန်မူဝါဒများ ရေးဆွဲရာတွင် အခွန်ထမ်းသူများ၏ အခွန်ဆိုင်ရာ တာဝန်များကို သတိပြုရန်	<input type="checkbox"/>
၅	အခွန်ထမ်းများကို ညွှန်ကြားခြင်း	<input type="checkbox"/>
၆	အခြား	<input type="checkbox"/>

၂။ အခွန်ထမ်းများအတွက် ပေးအပ်သည့် အခွန်ထမ်းဝန်ဆောင်မှုကို ပိုမိုကောင်းမွန်စေရန်အောက်ပါ အချက်များအနက် မည်သည်ကိုလုပ်ဆောင် သင့်သည်ဟုယူဆပါသလဲ။သင့်ထင်မြင်ချက်ကို ရွေးချယ်ပါ။

၁	အကပ်များနှင့် ဝတ်ဆိုင်မှုတစ်ဆင့် နောက်ထပ် လုပ်ဆောင်ချက်များ/ဝန်ဆောင်မှုများဆောင်ရွက်ခြင်း	<input type="checkbox"/>
၂	hotline ဝန်ဆောင်မှုနှင့် ကောင်တာဝန်ဆောင်မှုအတွက် အမြန်တုံ့ပြန်မှုများ	<input type="checkbox"/>
၃	အခွန်ဆိုင်ရာ အချက်အလက်များကို ပိုမိုပေးပို့ခြင်း	<input type="checkbox"/>
၄	အခွန်ထမ်းများ၏ မကျေနပ်ချက်/ပြဿနာများကို ပိုမိုနားထောင်ခြင်း	<input type="checkbox"/>
၅	အခြား	<input type="checkbox"/>

၃။ အခွန်မူဝါဒများ ပြောင်းလဲပါက အများပြည်သူ/သက်ဆိုင်သူများကို မည်မျှစောစီးစွာ အသိပေးသင့်သနည်း။ သင့်ထင်မြင်ချက်ကို မှတ်သားပါ။		
၁	ချက်ခြင်း	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
၂	၁ လအတွင်း	
၃	၃ လအတွင်း	
၄	အခြား	
၅	မသိပါ	

အပိုင်း ၄ - အခွန်အသိပညာဆိုင်ရာ ထုတ်ပြန်ချက်					
၁။ ဝင်ငွေခွန်/ကုန်သွယ်လုပ်ငန်းခွန်ဆိုင်ရာ အောက်ပါအချက်အလက်များကို သင်သိပါသလား။ အောက်ပါဖော်ပြချက် တစ်ခုစီဖြင့် သင့်နားလည်မှုအဆင့်ကို အမှတ်အသားပြုပါ။					
		သေချာ သိပါသည်	သိပါ သည်	နဲ့နဲ့သိပါ သည်	ဘာမှမသိပါဘူး
၁	ဝင်ငွေခွန်/ကုန်သွယ်လုပ်ငန်းခွန် အတွက် မည်သူတွေ မှတ်ပုံတင်ရမှာလဲ။				
၂	ဝင်ငွေခွန်/ကုန်သွယ်လုပ်ငန်းခွန် ကိုဘယ်သူတွေ ပေးဆောင်ရမှာလဲ။				
၃	ဝင်ငွေခွန်/ကုန်သွယ်လုပ်ငန်းခွန် ထိုက်သင့်တဲ့ ဝင်ငွေအမျိုးအစားတွေဟာ ဘာတွေလဲ။				
၄	မတူညီသော ဝင်ငွေအလွှာများအပေါ် ဝင်ငွေခွန်/ ကုန်သွယ်လုပ်ငန်းခွန်ကောက်ခံသည့်နှုန်းထား				
၅	ဝင်ငွေခွန်/ ကုန်သွယ်လုပ်ငန်းခွန် စည်းကြပ်ခြင်း များ အတွက် ခွင့်ပြုထားသည့် သက်သာခွင့်များ				
၆	ဝင်ငွေခွန်/ကုန်သွယ်လုပ်ငန်းခွန် ကြေညာလွှာ ဘယ်လို ဖြည့်စွက်ရသလဲ				
၇	ဝင်ငွေခွန်/ကုန်သွယ်လုပ်ငန်းခွန်ကျသင့်သည့် ဝင်ငွေ သတ်မှတ်ချက်				
၈	အခွန်ကြေညာလွှာတင်သွင်းရမည့်အချိန်				

၂။ သင်အခွန်ကြေးညာလွှာ တင်သွင်းရာတွင် လွယ်ကူမှု သို့မဟုတ် အခက်အခဲကို သင်မည်ကဲ့သို့ အဆင့်သတ်မှတ်မည်နည်း။အောက်ပါဖော်ပြချက်တစ်ခုစီဖြင့် သင့်အဆင့်သတ်မှတ်မှုကို အမှတ်အသားပြုပါ။					
		အလွန် လွယ်ကူသည်	လွယ်ကူ သည်	ခက်ခဲ သည်	အလွန်ခက်ခဲ သည်
၁	ဝင်ငွေခွန်ကြေးညာလွှာ				
၂	အခြေပစ္စည်းမှမြတ်စွန်းငွေ ကြေးညာလွှာ				
၃	ကုန်သွယ်လုပ်ငန်းခွန် ကြေးညာလွှာ				
၄	အထူးကုန်စည်ခွန် ကြေးညာလွှာ				
၅	လစာဝင်ငွေခွန်နှစ်ချုပ်စာရင်း				

အပိုင်း(၅) - ကိုယ်တိုင်အခွန်စည်းကြပ်သည့်စနစ်အပေါ်ထင်မြင်ချက်ဆိုင်ရာ ထုတ်ပြန်ချက်						
၁။ Self-Assessment System နှင့် ပတ်သက်၍ သင်မည်ကဲ့သို့ ခံစားရသည်ကို ဆုံးဖြတ်ပေးသော အောက်ပါ ထုတ်ပြန်ချက် တစ်ခုစီနှင့် သင့်သဘောတူညီမှု သို့မဟုတ် သဘောထားကွဲလွဲမှုအဆင့်ကို အမှတ်အသားပြုပါ။						
		အလွန်တရာ သဘောမတူ	သဘော မတူ	အလယ် အလတ်	သဘော တူ	အလွန်တရာ သဘောတူ
၁	ကျွန်ုပ်သည် ကိုယ်တိုင်အခွန်စည်းကြပ်သည့် စနစ်အား ကျေနပ်ပါသည်။					
၂	ကိုယ်တိုင်အခွန်စည်းကြပ်သည့်စနစ်၏ အခွန်ထမ်း တစ်ဦး အနေဖြင့် ကျွန်ုပ်၏ တာဝန် များကို သိပါသည်။					
၃	ကိုယ်တိုင်အခွန်စည်းကြပ်သည့်စနစ်သည် ရိုးရှင်းသော အခွန်စနစ်တစ်ခုဖြစ်သည်။					
၄	ကိုယ်ပိုင်အခွန်စည်းကြပ်သည့်စနစ်သည် အခွန်ရုံးမှ အခွန်စည်းကြပ်သည့်စနစ်နှင့် နှိုင်းယှဉ်ပါက ပိုမိုမျှတ မည်ဖြစ်သည်။					
၅	ကိုယ်တိုင်အခွန်စည်းကြပ်သည့်စနစ်သည် အစိုးရမှ ပြည်သူကို ယုံကြည်ကြောင်း ပြသသည်။					
၆	ကိုယ်တိုင်အခွန်စည်းကြပ်သည့်စနစ်တွင် လိုက်နာမှု ကုန်ကျစရိတ်ပိုမိုနည်းပါးသည်။					