

NOOR SHAROJA SAPIEI

University of Malaya, Malaysia

TAX AGENTS PERCEPTIONS OF THE CORPORATE TAXPAYERS' COMPLIANCE COSTS UNDER THE SELF-ASSESSMENT SYSTEM

Abstract:

Reforms and changes in tax laws may affect the level of complexity in the tax system and increase taxpayer compliance costs burden. In Malaysia, the introduction of Self-assessment System (SAS) imposes greater accountability in terms of computational, recordkeeping and filing requirements upon taxpayers. The increase in taxpayer obligations coupled with higher possibility of audit may require taxpayers to seek assistance from tax agents to handle tax matters on their behalf. In spite of the expanding role of tax agents in tax reporting under the SAS, very little research has been directed at examining their views and perceptions. This study, therefore, evaluates the compliance costs of corporate taxpayers from the perspective of tax agents.

Keywords:

Tax Compliance Costs, Self-assessment System, Tax Agents, Corporate Taxpayers, Corporate Income Tax

JEL Classification: H26, M29, M49