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Impact of Technological Advancements on Tax Compliance Among Individuals in Southern West Malaysia

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Abstract: This conceptual research paper aims to examine the effects of technological innovation and tax management on the compliance of income tax among individual taxpayers in the southwest of Malaysia. In light of the e-tax and other related technologies, the paper discusses how tax administration and technologies, which are the independent variables, influence tax compliance which is the dependent variable. While digitalization has led to increases in efficiency and transparency, issues such as the digital divide, inadequate infrastructure, and data privacy concerns remain a barrier to widespread use, especially in rural regions. Based on the theoretical frameworks of the Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT), this paper proposes a mixed-method research design for future empirical study. The qualitative component is through interviews with officers from the Inland Revenue Board of Malaysia (LHDN) while the quantitative is through administering questionnaires to individual taxpayers in some of the urban, suburban and rural regions of Southern West Malaysia. Thus, the objective of this research is to understand the challenges to the implementation of digital tax platforms and provide recommendations to improve compliance among taxpayers, which will help in the development of a fair and effective tax system.

Keywords: *Tax Compliance, Tax Administration, Technological Advancements, LHDN, Tax Payer*

1. Introduction

Technology has advanced at a very high rate and it has impacted many fields and among them is tax administration. Digitalization is becoming crucial for governments to improve efficiency, transparency and tax collection (Estevão, 2019). Technological advancements including e-filing, digital payments, and automated audits have enhanced taxpayer relations and minimized bureaucracy (Bellon et al., 2022). Malaysia has recorded great progress towards the adoption of digital technology in tax administration but there are still some hurdles, which include digital literacy, digital infrastructure, and digital inclusion.

As with many developing countries, there are problems with tax evasion and incomplete compliance by taxpayers in Malaysia. To solve these problems, the Malaysian government has embarked on various digital measures in tax administration through the Inland Revenue Board of Malaysia (LHDN) which included e-filing that was initiated in 2006 as seen in the study conducted by Nory, Yasin, Alsagoff, and Bidin (2022). Subsequently, the continued process of modernizing the tax system has sought to enhance its effectiveness, decrease its costs, and improve voluntary compliance. Computerized returns and payment services have made it easier for taxpayers to prepare and submit their returns more efficiently.

However, several challenges persist regarding Malaysia's quest for increased compliance with taxes (Hassan, Palil, Ramli, & Maelah, 2023). Another challenge is that there is a digital divide in terms of the implementation of tax systems across different population groups. Urban areas have higher levels of adoption due to better infrastructure than rural areas where technology access and digital literacy remain limited (Samsuddin, Mohamed, & Bolong, 2021). A 2020 report by the Malaysian Communications and Multimedia Commission (MCMC) showed that the rural area has a lower internet connection, which makes it challenging to implement digital tax systems.

However, there is still doubt about the protection of the information and the confidence of the taxpayers in the electronic processes. Most taxpayers are reluctant to input their financial details online because of concerns over security breaches and cyber-crimes. Phishing scams and fraudulent emails in the name of LHDN have also contributed to the decline of the public's trust in digital tax services as stated by Bernama (2024). To encourage wider usage and voluntary adherence, protecting the confidentiality and accuracy of taxpayers' data is crucial.

Worldwide, the advantages of digitalizing tax administration have been established beyond doubt. For instance, Rwanda and Brazil have realized an enhancement in the level of tax compliance and revenue mobilization via digital tax regimes. The Rwandan electronic tax system helped to drastically reduce cases of tax evasion and enhance revenue collection (Rotimi et al., 2020), while the Brazil digital tax filing system contributed to enhanced tax transparency and higher tax revenues (Bassey et al., 2022). The cases from other countries provide useful lessons for Malaysia as they show that even with technological innovations, tax collection can be improved.

MyDIGITAL, for instance, is a plan to transform Malaysia into a digitally-driven, high-income economy through the promotion of the use of advanced technologies in different sectors, including tax administration (Bernama, 2022). Even though MyDIGITAL does not define the adoption of emerging technologies in tax administration, it creates a window for Malaysia to consider the use of AI-driven models and blockchain technology as observed in other countries such as the U.S (Adelekan et al., 2024). Such technologies, as comparative studies by Adelekan et al., (2024) have shown, hold promise in increasing tax compliance, reducing fraud and increasing transparency. Risk assessment and audits can be done more efficiently through AI models while blockchain can offer a more secure and transparent record of transactions reducing tax fraud and increasing accountability.

However, the effectiveness of these initiatives depends on factors like digital literacy, infrastructure, and the confidence of the taxpayers in the digital environment. Some challenges may limit the engagement of rural areas and lower-income populations in the use of digital tax platforms. Furthermore, the increasing use of technology increases the risk of data privacy, cyber security, and misuse of taxpayers' information (O'Hare et al., 2022).
This paper seeks to discuss the impact of technology in the area of taxation focusing on e-filing and other tax services in Malaysia. Thus, the study offers insight into the positive and negative effects of technological development on the tax administration in Malaysia.

This research aims to achieve the following objectives:

- To investigate how technological advancements affect tax administration in terms of efficiency, accuracy, and transparency.
- To investigate the relationship between technology, tax administration, and tax compliance, focusing on how digital tools influence taxpayer behavior and compliance rates.

2. Literature Review

Tax compliance

Compliance with taxes is the ability of the people to obey the laws of taxation without any enforcement measures being taken against them. Roth et al. (1989) defined tax compliance as the accurate and timely reporting of tax obligations by the tax laws at the time of filing of returns. To be compliant, a taxpayer is supposed to report his or her income honestly, claim allowable expenses, and pay the right amount of taxes within the stipulated time (Saptono et al., 2023). This definition emphasizes the fact that compliance is done voluntarily and the need to report taxes on time and accurately.

Marti (2010) also stresses that tax compliance is the willingness to perform all legal requirements regarding taxes. Compliance by taxpayers is therefore a function of the knowledge of the laws and the availability of tools that help them to meet their tax obligations. This is important in the efficient operation of tax systems since non-compliance leads to low revenues for the government and thus affects the delivery of basic services.

The use of technology, especially electronic tax systems, has been a key factor in improving tax compliance. According to Shafique et al (2021), voluntary compliance which occurs when the taxpayers file their returns and make payments without being compelled by the tax authorities is the best. This self-implementation lowers the amount of paperwork for the tax agencies and enhances the effectiveness of the tax collection procedures.
Studies show that if the system is user-friendly and secure, then people are more likely to obey the rules voluntarily. Haryani et al. (2015) state that voluntary compliance is achieved through a system that is user-friendly, secure and trustworthy. Further, Rotimi et al. (2020) show that countries that have implemented electronic tax systems have experienced an increase in compliance rates. Such systems help in reducing the

burden of filing taxes and the effort that is needed by the taxpayers to fulfill their responsibilities hence encouraging timely compliance and participation.

However, there are still some issues that hinder the achievement of full tax compliance especially in developing nations. Saptono et al. (2023) note that the digital divide is a major challenge to compliance because many taxpayers in developing countries do not have the technological tools including internet connection and knowledge in tax compliance. This leads to variation in the compliance levels between the urban and the rural people making it difficult to achieve equal levels of compliance in the different areas.

Tax Administration

The term tax administration can be defined as the process through which government agencies oversee the administration and enforcement of tax laws and policies to achieve efficient collection of taxes and compliance with tax laws. Kooshkebaghi, Emamgholipour, and Dargahi (2022) have noted that for the government to obtain the required revenue to finance public services and maintain economic stability, there is a need for efficient tax administration. A good tax administration system assists in the promotion of a fair taxation system and minimizes tax evasion since every taxpayer is bound to pay the required tax as supported by the study done by Yu (2022).

In the past, the traditional tax administration systems were characterized using manual and paper-based methods, which led to many problems such as inefficiency and errors. Some of the challenges that tax authorities encountered included; delays in processing of returns, lack of supervision, and the problem of implementing the law, particularly in third-world countries (Mansfield, 1988). These systems were not accurate and, in most cases, led to low taxpayer satisfaction and confidence in tax authorities. As a result of these limitations, governments have looked for means to enhance and update their tax administration systems (Khozen and Setyowati, 2023).

As pointed out by Mbise and Baseka (2023), the adoption of digital tax administration systems is a shift in the field. Some of the changes include the use of e-filing and automated audits, which have helped the tax authorities to minimize their workloads. According to Maisiba and Atambo (2016), e-tax systems enhance efficiency as they enable taxpayers to file their returns and make payments online hence reducing errors and costs. They also give the tax authorities improved means of tracking compliance and dealing with non-compliance.

The Inland Revenue Board of Malaysia or LHDN has introduced several measures to enhance the tax administration system in the country. In 2006, the e-filing system was implemented which enabled taxpayers to file their tax returns through the Internet which made the process of collection of taxes more efficient (Santhanamery & Ramayah, 2012). However, there are still some issues that need to be addressed and some of them are as follows: Firstly, the digital infrastructure and the level of digital literacy are not as high in rural areas as they are in urban areas (Samsuddin, Mohamed, & Bolong, 2021). Digital literacy remains a major barrier to full compliance and participation in digital tax systems to this date.

However, there is always the issue of data security and privacy in the use of digital tax systems as pointed out by the study carried out by Aidonojie, Majekodunmi, Eregbuonye, and Ogbemudia (2024). Since more and more taxpayers use online tax services, it is important to protect personal financial information. Cahyadini, Putri, Safiranita, and Hidayat (2024) have pointed out that it is crucial to address these concerns to enhance the level of trust of taxpayers and to increase the usage of digital systems.

Technologies

Technologies, particularly in tax administration, are defined as digital applications or systems that enhance tax collection and compliance. Some of these technologies include e-filing systems, big data analytics, blockchain, and artificial intelligence (AI) which have revolutionized the traditional tax administration (Belahouaoui & Attak, 2024). According to Yakubu et al. (2022), these tools assist in making tax systems less complicated more efficient and effective in compliance and reducing the administrative burden.

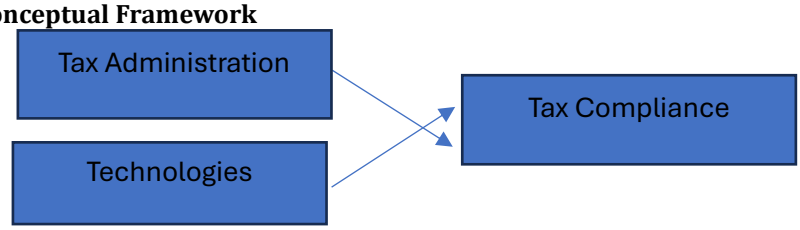
Another important technological advancement in the management of taxes is the electronic tax system also known as the e-tax system. From Wasao's (2014) perspective, an e-tax system enables taxpayers to complete transactions including filing of returns, payments, and applications for compliance certificates without the need to engage in paperwork and physical visits to tax offices. According to Maisiba and Atambo (2016), such systems not only facilitate the filing of taxes but also increase voluntary compliance by increasing access to tax services, increasing taxpayer satisfaction, and decreasing errors in tax returns.

Big data analytics and artificial intelligence (AI) have also been instrumental in enhancing the efficiency and effectiveness of tax administration. Nembe et al. (2024) note that through digital platforms, tax authorities can process large amounts of data in a short time and with high efficiency, thereby cutting costs and avoiding lengthy processing of taxes. AI-based systems assist in the early identification of errors in tax returns, while big data analytics improve fraud detection and increase scrutiny of taxpayers. Ihnatišinová (2021) notes that these technologies not only enhance the efficiency of tax administration but also enhance the transparency of tax administration, allowing the governments to track compliance with the tax laws and identify the potential cases of tax evasion.

However, the use of these technologies is not uniform, especially in the developing world, because of the digital divide. According to Samsuddin, Shaffril, Mohamed, and Bolong (2021), the availability of digital infrastructure is still a problem in rural areas where people have poor access to the internet and low digital literacy. Therefore, despite the success of e-tax systems in urban areas, the rural populace has numerous challenges that limit the implementation of digital tax solutions.

However, the most critical issues that affect the use of digital tax systems include data security and privacy. Since taxpayers use online platforms to submit personal and financial data, the threat of hacking and data leakage is real. Hesami, Jenkins, and Jenkins (2024) note that data security is paramount to the success of digital platforms since any data loss may deter taxpayers from using the platforms, thus undermining the success of digital tax systems.

Framework 1: Conceptual Framework



Theoretical Frameworks

Technology Acceptance Model (TAM)

The theoretical model that can be considered the most important one in the field of IT adoption is the Technology Acceptance Model (TAM) which was introduced by Davis in 1989. This model has been used extensively to explain the level of adoption of many digital systems such as the electronic tax systems in the tax administration. According to the TAM, two factors influence an individual's behavioral intention to use new technology; perceived ease of use and perceived usefulness.

Aljarrah, Elrehail, and Aababneh (2016) defined Perceived Ease of Use (PEOU) as the extent to which an individual thinks the use of a specific technology is going to be easy. In the context of tax administration, this applies to the extent to which users require assistance in using electronic tax systems. A user-friendly system helps promote the use and sustenance of compliance since the taxpayers are more willing to adhere to the set tasks like filing returns or making payments (Haruna et al., 2023). Haryani et al. (2015) also note that voluntary compliance is enhanced through the implementation of a user-friendly system due to simplification of tax processes.

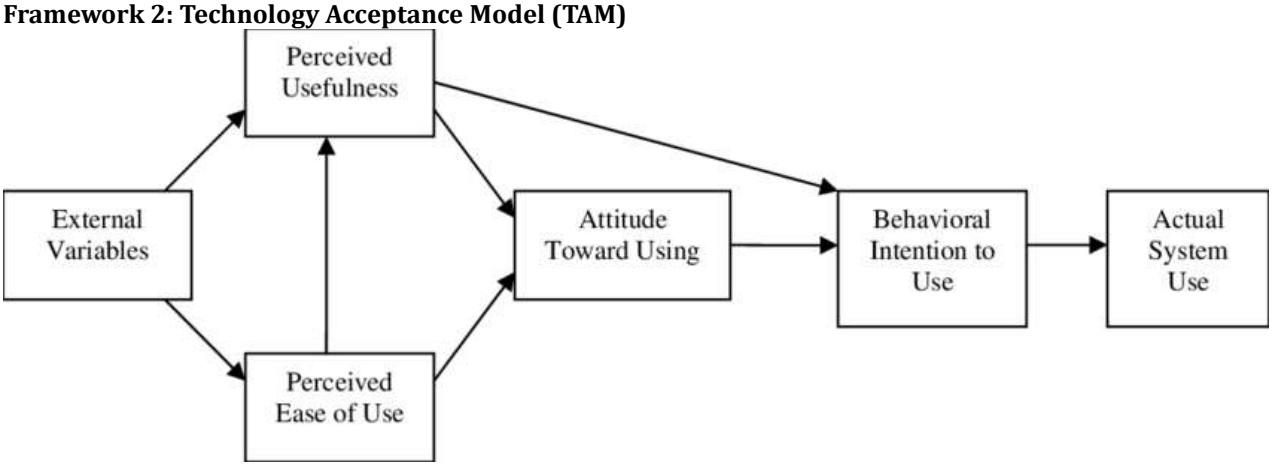
Perceived Usefulness (PU) is the extent to which an individual perceives a particular technology to enhance his/her performance or productivity (Bolodeoku et al., 2022). In tax administration, PU is concerned with the

perception that the adoption of an e-tax system makes the process of compliance with tax regulations easier and less time-consuming and error-prone. Research has demonstrated that the more taxpayers consider digital tax systems favorable for their tax control, the higher the chances that such systems will be adopted and sustained (Yakubu et al., 2022b).

The TAM model also includes another variable known as Behavioral Intention to Use (BI) which refers to the level of an individual's plan to use technology as perceived ease of use and perceived usefulness by Mailizar, Almanthari, and Maulina (2021). Therefore, in the context of tax administration, the perceived ease of use and perceived usefulness of e-tax systems will enhance the adoption rate by the target users hence a positive impact on the level of compliance. Rotimi et al., (2020b) have stated that their study showed that the high percentage of countries that have implemented electronic tax systems show signs of better compliance because the taxpayers believe in their ability to manage the system to their advantage.

As a result of this research, policymakers and tax authorities will be able to make improvements in the adoption of the digital tax system through the help of the TAM model. Removing barriers related to ease of use and stressing the utility of such systems can go a long way in improving the compliance level and usage of e-tax platforms among taxpayers.

Framework 2: Technology Acceptance Model (TAM)



Source: Mailizar, Almanthari, and Maulina (2021)

Unified Theory of Acceptance and Use of Technology (UTAUT)

The Unified Theory of Acceptance and Use of Technology (UTAUT) advanced by Venkatesh et al. (2003) is a framework that encompasses prior theoretical work in technology acceptance including the TAM. UTAUT is particularly useful for understanding user behavior and technology adoption by integrating four core constructs: Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions (Ayaz & Yanartaş, 2020). These factors are crucial in analyzing the processes through which users in both the public and private sectors embrace change, as well as the implementation of new technologies including the electronic tax systems in the tax administration.

Performance expectancy is the extent to which an individual perceives that the use of a particular technology will improve his/her performance at the workplace (Abbad, 2021). In the context of tax administration, this construct is about the belief that adopting e-tax systems will enhance efficiency, accuracy and ease of compliance with tax obligations. The analysis by Yakubu et al. (2022) has revealed that the taxpayer's perception of the benefits of digital tax systems over traditional ones determines their willingness to embrace the change. This factor is especially important in developing countries, where manual processing of taxes is carried out slowly and inefficiently.

Effort Expectancy is defined as the perceived ability of the users to utilize the technology that is at their disposal Camilleri (2024). Within the context of tax administration, this is the extent to which the e-tax system is regarded as user-friendly by simple or non-complex taxpayers, with consideration given to factors such as the

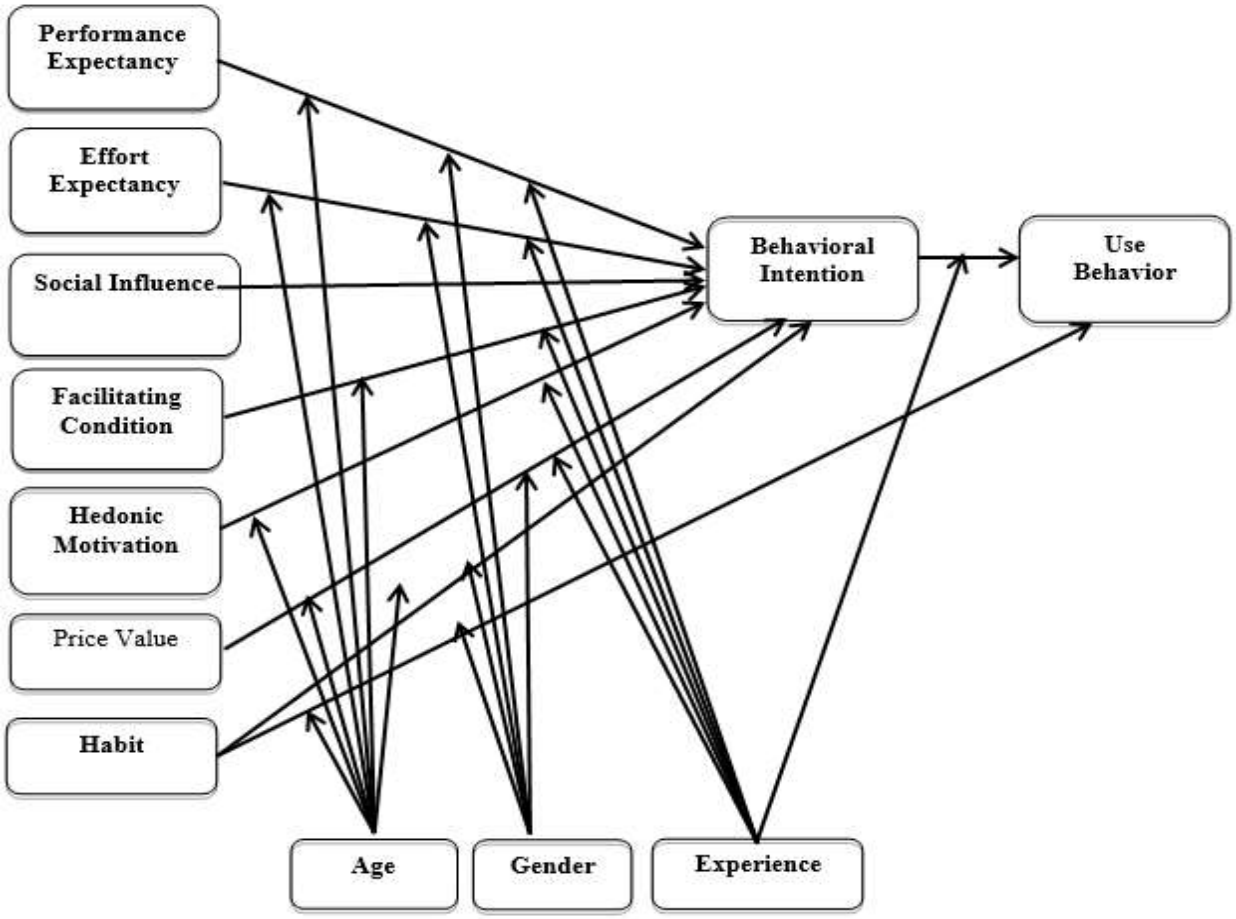
ease of navigating the online platform, filing returns and making payments online. Maisiba and Atambo (2016) suggest that voluntary compliance increases where systems are easily accessible, and the process of compliance is less complicated. This construct is especially relevant when seeking to enhance take-up among potentially less-technology-savvy or technologically disadvantaged populations.

Social Influence measures the degree to which consumers believe that the people in their social circle (friends, government agencies, or accountants) expect them to use the new technology. In the case of e-tax systems, social influence can be a factor that greatly impacts the way taxpayers behave especially whenever government or other organizations encourage their use. This suggests that the more the taxpayers believe that their fellow taxpayers or those they trust are using e-tax systems and reaping benefits from them, the more likely they are to embrace e-tax systems as well.

Finally, the Facilitating Conditions entail factors that enable the usage of the technology, including internet technology, gadgets, and tech support (Zuiderwijk et al., 2015). In the context of tax administration, this factor is important, especially in developing countries like Malaysia where there are gaps in internet connectivity between the urban and rural areas (Saptono et al., 2023). The feasibility of the digital tax systems and their implementation depends on internet connectivity and technical help.

The UTAUT model can therefore be used as a reference model in analyzing the factors that affect the adoption of e-tax systems. Thus, by considering both individual and contextual factors, including perceived usefulness and ease of use, perceived pressure, and facility, which are given in UTAUT, it is possible to determine how tax authorities can improve the design and implementation of digital tax systems.

Framework 3: Unified Theory of Acceptance and Use of Technology (UTAUT)



Source: Opoku, Pobee, and Okyireh (2020)

3. Methodology

This research work adopts both qualitative and quantitative research methodologies to examine the effects of technological developments on tax collection and adherence in the southern part of West Malaysia. The integration of qualitative and quantitative data is beneficial because it offers detailed information about the subject matter while at the same time offering generalized information about the same.

Qualitative Method

For the qualitative aspect of the study, the authors will have to conduct semi-structured interviews with the officers from the Inland Revenue Board of Malaysia (LHDN), particularly in the southern region of West Malaysia. The rationale for these interviews is to capture, from the tax administrators' point of view, the experiences and prospects of implementing e-tax systems. The interviews will be conducted with officers from urban, suburban and rural offices to capture the different implementation and usage of e-tax systems in the various regions.

The interviews will focus on issues like the level of efficiency of the digital tax platforms, reasons why there is no total adoption and measures used to ensure compliance from the taxpayers. These interviews will help the study obtain qualitative data that will enable it to determine specific challenges and opportunities in the various regions that may not be easily determined by quantitative methods.

Quantitative Method

For the quantitative part, a survey questionnaire will be administered to individual taxpayers in the southern region of West Malaysia including the urban, suburban and rural areas. The questionnaire will be developed to capture the taxpayers' perceptions and satisfaction with the e-tax system, their IT literacy and their compliance level. The survey will also include demographic variables that will help in comparing the technology adoption and compliance across different demographic groups including age, education level and income.

The survey will utilize a Likert scale to assess the perceptions of the taxpayers about the ease of use and usefulness of the e-tax system, the security of the system and the tax authorities. These findings will be used to determine the correlation between the openness of e-tax systems and the compliance behavior of taxpayers in the various regions.

Data Analysis

The data collected from the interviews will be analyzed using thematic analysis, where patterns of the difficulties and enablers of implementing digital tax systems will be determined. For the quantitative data, statistical analysis will be conducted using the Statistical Package for the Social Sciences (SPSS) to test hypotheses relating to variables like digital literacy, trust in the tax authorities, and taxpayer compliance. This research will use both qualitative and quantitative data to give a comprehensive view of the factors that affect the use of e-tax systems and taxpayers' compliance in the southern part of West Malaysia.

4. Conclusion

This conceptual paper has highlighted the possible challenges that technological developments may bring to the administration of taxes in Malaysia. Despite the theoretical analysis by prior scholars and established models such as the TAM and UTAUT, which predict that e-tax systems may create efficiency, transparency, and compliance, there are still barriers including digital literacy, infrastructure, and data security. Therefore, the framework provided in this paper will pave the way for further empirical investigations to establish how these technologies are adopted in different regions and demography within Malaysia. As for further research, it will be crucial to examine these assumptions and reveal concrete barriers to designing relevant strategies for the improvement of digital tax systems. Therefore, if these challenges are addressed, Malaysia will be in a position to improve its tax administration through the adoption of technology.

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