Role of Subjective Norms and Perceived Behavioral Control of Tax Payers in Acceptance of E-Tax Payment System

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ABSTRACT

Organizations have found that traditional ways of business respond no longer to new environmental conditions and have decided to put aside their traditional ways by capitalizing on new opportunities resulting from growth and development of information technology, reconsider their activities and design them efficiently. The law of value added tax (VAT) after being passed from 23 September 2008 and by utilizing capabilities of information and communication technology (ICT), by establishing internet system for carrying out electronic interactions between citizens (taxpayers of this tax system) and the Government has been implemented. One serious challenge facing these organizations is awareness of factors that play an effective role in acceptance of users of these systems. Using inferential statistical methods and by collecting questionnaire information in a sample comprising 299 tax payer (users of first stage of VAT system in Islamic Republic of Iran, Markazi province) which forms statistical society of this study and by employing mental norms factors and perceived behavioral control from theory of planned behavior (TPB), this study determines acceptance factors of this system on the part of users. Results from analysis of data in determining degree of significance level and Spearman Correlation Coefficient to test the hypotheses, factors of External Influence, Interpersonal Influence, Self-Efficacy, and facilitating Condition, are identified.

Keywords: External Influence, Interpersonal Influence, Perceived Behavioral Control, Self-Efficacy and Facilitating Condition, Subjective Norms, Theory of Planned Behavior

1. INTRODUCTION

Application of ICT in public sector with the aim of creating work organizations and offering services in quick, easy and suitable manner in recent years in most countries of the world has attracted commissioner of public sector. Understanding the importance of application of IT in public sectors and the role that IT can play in modifying public sector has made policy makers...
of different societies. By putting it on top their agendas and enacting new associated policies, Innumerable factors may be considered influential in tendency of management of public sectors towards pattern of electronic government; but what in the meantime attracts attention more than any other factor, is the extraordinary power of IT and its ability in creating a fundamental shift in relationship of government – citizen (Faghihi & Yaghoubi, 2004).

VAT is regarded as one of the most prevalent and modern tax systems in the world. Until today more than 136 countries of the world with diverse economic, social and cultural characteristics, apply this tax system (Taghizadeh, 2008). Law of Value Added Tax (VAT) after being passed in the Islamic Assembly and approval of Guarding Council, was announced by President of Islamic Republic of Iran and from early 23 September 2008 and by utilizing capabilities of ICT and establishment of internet system to execute electronic interactions between citizens (tax payers of this tax system) and government became enforceable.

One of the serious challenges today for organizations that are doing business through network and creation of internet sites, is being aware about factors that play an effective role in viewpoint of users who are clients of organization to apply this system or to have intention to use it, that is acceptance of the system by them, and also survival of the systems. For example, tax agent of Taiwan in spite of expending millions of dollars on development of online Tax Filing and Payment System (OTFPS), degree of acceptance of this system on the part of users has been very low (15.05% in 2003 and 21.06% in 2004). Also acceptance degree of online network of tax dossiers in the U.S. with 20.11% in 2002 and 22.61% in 2003 was not reported to be at a reasonable level (Hung et al., 2006), therefore they are trying to resolve the problems and enhance these systems.

Value added tax is part of modern taxes that was levied in European Countries after Second World War. However, from the late 50s became of force. This tax was designed for the first time by Von Siemens, a German Businessman in order to overcome financial problems of Germany. But in spite of strong desire and interest of countries such as Argentina and France for its structural mechanism, this tax was not officially applied in any country until 1954. Brazil, France, Denmark, and Germany after 1954 were among first countries that applied this kind of tax in their tax system. South Korea was also the first Asian country that in 1977 with assistance of International Monetary Fund could implement this tax in its tax system, and following it Turkey, Pakistan, Bangladesh and Lebanon started its application in their countries. Up to now, more than 136 Countries in the world with different economic, social and cultural characteristics apply this tax system.

In 1991, tax department of International Monetary Fund with the aim of reformation of Iran’s tax system, suggested implementation of VAT as one of the main factors of enhancing efficiency and modification of tax system. Until reaching composition phase of the bill, this suggestion faced many problems and for being passed by the parliament went through many obstacles. Nevertheless it took 10 years before internal and international experts finished their extensive studies in order to introduce system of Vat as one of main strategies for enhancing efficiency of tax system to the government. After this, within intervals of 2001 to 2003 this bill was once again composed and for approval was presented to the parliament, and this time in order to resolve part of problems ruling over collecting taxes and custom duties on goods and services as well as making preparations for implementation of VAT system, the so called Law of Aggregation of Taxes was approved and applied. In the end, it was the seventh assembly that in the second year of its functioning, that is, 1384 (21 Mar 2005-20 Mar 2006), that approved implementation of this bill as overall economic policies which was endorsed also by Assembly of Discerning Regime’s interest. Also one year later by approving its details it was prepared for a five-year tentative execution as implementation of Article 85 of the constitutional Law (inside specialized commission). However, notification (public announcement)
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