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Tax complexities in the Malaysian corporate tax system: Minimise to maximise (Article)

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Abstract

Purpose: This paper aims to examine areas of **tax** difficulties encountered by **corporate** taxpayers in complying with **tax** obligations under the self-assessment **system**. **Design/methodology/approach:** A two-phase exploratory mixed methods approach was employed. The first phase involves eight focus group interviews with 60 **tax** auditors from the Inland Revenue Board of **Malaysia** (IRBM) and the second phase adopts a mixed-mode survey among selected Malaysian **corporate** taxpayers. Thematic analysis and descriptive and inferential analysis were used to examine the qualitative and quantitative data in achieving the objective. **Findings:** Three dimensions of **tax complexity** encountered by **corporate** taxpayers were **tax** computations, record keeping and **tax** ambiguity. The first two **complexity** dimensions were faced largely by smaller companies. On the other hand, the least difficult **tax**-related areas were dealing with **tax** agents, submitting **tax** returns within the given time and dealing with the **tax** authority. **Practical implications:** In a **tax** policy context, this study enables international **tax** authorities in general, and Malaysian **tax** authority in particular, to have greater confidence in developing and administering **tax** laws and policies to maintain and/or increase the overall level of **corporate tax** compliance. **Originality/value:** Unlike prior studies that mainly used individual taxpayers or students as research participants, this study employed **corporate tax** auditors from the **tax** authority and **corporate tax** officers. **Tax** auditors and **corporate** taxpayers provide invaluable insights into the possible determinants of compliance variables. These insights are based on their practical experience in handling **corporate tax** audits and managing **corporate tax** matters, respectively. © Emerald Group Publishing Limited.

Author keywords

Corporate taxpayers; Corporation; Malaysia; Tax complexity; Taxation

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