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THE IMPORTANCE OF IMPLEMENTING TAX  
EDUCATION AT SECONDARY SCHOOL LEVEL IN  
MALAYSIA

BY

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## **ABSTRACT**

Inland Revenue Board of Malaysia introduced the Self Assessment System (SAS) in 2004 to sustain the economic growth of Malaysia. In this system the taxpayers have the responsibility to comply with the tax regulation. Therefore, the knowledge of tax is important. The objectives of the study are to determine whether there is a need for tax education to be implemented at the secondary school level, does tax education at secondary school help to create better awareness and adequate knowledge of taxation and whether tax education helps to improve better compliance. The survey was conducted via questionnaires and interviews. The sample population consists of tax officials, taxpayers and university students and the data were analyzed using SPSS. The results revealed that tax should be taught as a subject at the secondary school level, tax education can help to improve awareness and knowledge among future taxpayers, tax education can help to improve compliance, the most problematic taxpayers were the self employed taxpayers and the self employed group ranked higher in terms of compliance cost.

## ملخص البحث

مجلس الإيرادات الداخلية الماليزي عرض نظام التقييم الذاتي في عام 2004 للحفاظ على النمو الاقتصادي في ماليزيا. في هذا النظام دافعي الضرائب يتحملون مسؤولية الامتثال لضريبة التنظيم ولذلك ، فإن معرفة الضرائب أمر هام. الهدف من هذه الدراسة هو لتحديد ما إذا كانت هناك حاجة للتعليم الضريبي التي ستنفذ في المرحلة الثانوية و لتحديد هل التعليم الضريبي في المرحلة الثانوية يساعد على خلق وعي أفضل ومعرفة كافية في الضرائب ، و ما إذا كانت التعليم الضريبي يساعد على زيادة تحسين الاخطاع الضريبي .قد أجرى الاستطلاع عبر الاستبيانات والمقابلات وتتألف العينة من موظفي الضرائب ، ودافعي الضرائب ، وطلاب الجامعات وتحليل البيانات باستخدام البرنامج الإحصائي للعلوم الاجتماعية. وكشفت النتائج أن الضريبة ينبغي أن تدرس كمادة في المرحلة الثانوية ، التعليم الضريبي يمكن أن يساعد على تحسين الوعي والمعرفة بين دافعي الضرائب في المستقبل ، التعليم الضريبي يمكن أن يساعد على الاخطاع الضريبي . إشكالية دافعي الضرائب هي في دافعي الضرائب لحسابهم الخاص ومجموعة العاملين لحسابهم ال.

## APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Science in Accounting.

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## DECLARATION

I hereby declare that this dissertation is the result of my own investigations, except where otherwise stated. I also declare that it has not been previously or concurrently submitted as a whole for any other degrees at IIUM or other institutions.

Lee Mui Yok

Signature .....

Date .....

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**THE IMPORTANCE OF IMPLEMENTING TAX EDUCATION AT  
SECONDARY SCHOOL LEVEL IN MALAYSIA**

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I wish to dedicate this dissertation to the Ministry Education of Malaysia, to the Inland Revenue Board of Malaysia and also to my family.

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## LIST OF ABBREVIATIONS

BSU	Business Support Unit
DGIR	Director General of Inland Revenue
e.g.	(id est) that is
IRBM	Inland Revenue Board of Malaysia
IRS	Internal Revenue Services
NTA	National Tax Authority, Japan
SAS	Self Assessment System
SME's	Small and Medium Enterprises

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.1 INTRODUCTION**

Prior to the tax year 2000, the Inland Revenue Board of Malaysia (IRBM) collected taxes from the taxpayers via official assessment system wherein the IRBM computes the taxes based on the documents such as statement of income filed by the employed taxpayers or the financial statement filed by the self employed taxpayers. The IRBM will then computes the tax liabilities of the taxpayers and inform the taxpayers of the amount of tax due through notice of assessment. The taxpayers will then have to make payments at the Collection Branch within thirty days from the issuance of notice of assessment.

To meet with the challenges that lie ahead due to the continuing efforts of the Malaysian Government to make the economy more diversified and broad based to ensure sustainable growth by practicing trade liberalization, which is highly dependent on IT, (E-filing) the tax system needs to be changed. Accordingly, the government then decided to change the system from the official assessment to self assessment system (SAS). The rational of shifting to SAS is to; i) improve compliance, ii) to speed up assessment process, iii) to reduce compliance cost, and iv) to facilitate collection of taxes (Pope, 1993; Dev, 2000; Singh & Bhupalan, 2002; Sarker, 2003; Earlman, 2003).



## 1.2 MOTIVATION OF THE STUDY

The IRBM is spending large amount of valuable resources to enforce, educate and monitor the collection of taxes. These actions are necessary as the Government needs the revenue to sustain growth of the country. However, these actions are reactive as it only tries to get the taxpayer to comply with the regulation. The motivation to carry out this study is to consider whether a proactive action such as education would help the Malaysian Government to reduce its valuable resources to track the taxpayers through the introduction of taxation as a subject at the secondary school level as the students are future taxpayers.

Presently, the secondary school<sup>1</sup> curriculum does not have a specific subject on taxation though certain topics on taxation are covered briefly in the Economics subject and it is not taught to all students. However, the researcher believes that these students will eventually be either seeking employment or be self employed and are liable to pay income tax. Hence, they need the knowledge of tax in order to comply with the tax rules and regulation. For example, as an employee, one is required to compute their tax liability from the income they receive from employment and other incomes such as dividends, rentals from asset as well as investment incomes, are all subject to tax, which are not shown in their annual income statement and should also be reported or declared. Therefore, under the SAS, for an individual to compute his or her tax liability correctly, the knowledge of tax is important.

On the contrary, for those students who decide to venture into their own business as petty traders that are categorized into the group of self employed taxpayers or corporation, the taxpayer needs to have knowledge of accounting records (journals,

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<sup>1</sup> Secondary school level refers to the level of education that a student has to pass through after the primary 6 level. The secondary school level consists of 2 levels namely the lower secondary school that is form 1, 2, and 3 and upper secondary school that is the form 4 and 5. Students are required to finish their secondary level before pursuing their higher level of education.

cash book and ledgers) and taxation in order for them to submit a correct financial statement. Currently, these groups of individuals might find difficulty in submitting their tax returns as they lack the knowledge of tax (Ern & Juan, 2005; Palil, 2005) and to make matters worse, the tax laws that are always amended makes it harder for the taxpayers to keep abreast of the changes (Brooke, 2001). Terkper (2003) revealed that small and medium size taxpayers, who register as taxpayers often fail to keep adequate records, file tax returns and settle tax liabilities promptly. The tax compliance procedures and return forms to be used by taxpayers are often complex and in order to comply, the taxpayers will incur compliance cost (i.e. acquiring sufficient knowledge to meet with legal obligations, the cost of compiling the necessary documents and accounting records to support transactions, completing tax returns, payments to professional tax advisors and incidental cost for postage, telephone and travel in order to communicate with advisers and the tax authorities) unnecessarily. Higher compliance cost promotes non-compliance of taxpayers (Obid , 1994; Soumen & Das Gupta, 2002).

### **1.3 OBJECTIVES OF THE STUDY**

The objectives of the study are to determine whether different groups (i.e. tax officials, taxpayers, and university students) perceive i) there is a need for tax education to be implemented at the secondary school level and ii) tax education helps to improve awareness and iii) tax education helps to improve compliance.

Tuan Hj. Rahim in his speech said, “The success of any tax system depends largely on the level of public confidence in the system striving for overall efficiency, reliability, fairness and integrity. The level of public confidence is further enhanced by the public understanding of the system.” Tuan Hj. Rahim further claims that the

process of tax education is a long and painful one which requires time, money and relentless efforts. In this respect, a holistic and integrated long term tax education package was to be developed as a measure to educate the public on the importance of tax in the process of nation building”<sup>2</sup>.

In addition to this, the IRBM Chief Executive Officer/Director General of Inland Revenue (DGIR), Tan Sri Zainal Abdul Rashid, also mentioned that several actions are being taken to improve compliance such as fines to be issued on the spot to tax offenders and enforcement teams to educate taxpayers on how to file tax returns. He goes on to mention that it is better to have voluntary compliance from taxpayers rather than having to enforce fines and taking legal action. In order to achieve higher compliance rate, tax education is important.<sup>3</sup>

The Deputy Prime Minister of Vietnam Mr. Vu Khoan mentioned that high school students should learn about their tax duties and acknowledges the importance of tax education in curbing the problems of non compliance in Vietnam.<sup>4</sup>

With reference to the above statements the best way to increase voluntary compliance is to educate taxpayers through the education system as this provides long sustaining effect because the students are future taxpayers from every source of income. In view of the above statements, the research will attempt to ascertain the opinion of the taxpayers, tax officials and students:

- i) Whether is there a need for tax education to be introduced at secondary school level?

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<sup>2</sup> The statement was made by Tuan Hj. Rahim Bin Abdullah during the 15<sup>th</sup> National Seminar on Taxation conducted on 28<sup>th</sup> October 1977. The paper title “Self Assessment – The Malaysia Tax Administration”.

<sup>3</sup> Reported in Star paper dated 26<sup>th</sup> August 2006

<sup>4</sup> The speech was made at a conference to honor taxpayers as reported in the Vietnam Financial Times

- ii) Will tax education helps in creating awareness among future taxpayers?
- iii) Will tax education increase voluntary compliance?
- iv) And will tax education helps to reduce compliance cost?

In this study, the voluntary compliance refers to i) the correct computation of the tax liability, ii) timely filing of the tax return, and iii) timely payment of the tax due.

The compliance cost defined by Sandford (1995) as quoted by (Sapiei and Abdullah 2008), is “tax compliance costs and the cost incurred by the taxpayers in meeting the requirements laid on them by the tax law and the revenue authorities. They are costs over and above the actual payment of tax and over and above any distortion costs inherent in the nature of the tax”. This study refers to compliance costs incurred by the taxpayers and tax administrators namely the IRBM. The compliance cost incurred by the taxpayers are such as costs of filing up the tax returns, cost of traveling to the tax office, payments to professional advisors and incidental expenses such as postage and telephone and psychological cost (Obid, 1994).

In conclusion, the best and effective way to increase the compliance rate is to educate the young generation via the school education system as this will ensure that all future taxpayers are aware that they have the responsibility to pay taxes as it is important to sustain the growth of the country. Under the current scenario the taxpayers obtained their tax knowledge via programs provided by the IRBM, the employer or the mass media.

## **CHAPTER TWO**

### **TAX SYSTEM AND TAX EDUCATION**

#### **2.1 INTRODUCTION**

This chapter discusses the tax system and tax education programs that were carried out as compared to other developed countries such as the United States and Japan. Section 2.2 will discuss on the tax system in Malaysia and section 2.3 will discuss on tax education in the United States, Japan and Malaysia.

#### **2.2 TAX SYSTEM**

In Malaysia, the SAS was implemented in stages and became fully operational in year 2004. SAS is defined as the process by which the taxpayers are required by law to calculate his or her tax liabilities. A complete return must be forwarded to the tax authorities in accordance with the required standard of compliance by due date (30<sup>th</sup> April for employed taxpayers and 30<sup>th</sup> June for self employed taxpayers and the seventh month after the financial year end for businesses) and upon failure to furnish such returns on a timely basis, the taxpayers will be prosecuted and liable to pay a fine. Taxpayers who do not pay tax liabilities timely, penalties will be imposed under section 113(2) or 112(3) of the Income Tax Act 1967 in which the penalty is equal to the amount of tax undercharged (100 percent) or equal to treble the amount of tax payable (300 percent) respectively. However, the DGIR in exercising his discretionary powers may consider a lower penalty of 45 percent to be imposed for the first offence.<sup>5</sup> For IRBM, this is a shift in focus away from the examination of returns and

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<sup>5</sup> Tax Audit Framework: effective 1 Jan. 2007 <<http://www.hasilnet.org.my/English/pdf/FWAudit.pdf>>

the computation of tax liabilities to reviewing, auditing and investigating. Thus, SAS requires taxpayers to be in control of tax data to make voluntary and reliable disclosures by keeping adequate records, calculating the tax liabilities and filing returns. Therefore, to avoid mistakes that can be both costly (i.e. due to penalties) as well as stressful, taxpayers need to have a sound knowledge of taxation. For example, as an employed taxpayer, he or she should have knowledge of the tax treatment of employment income and the eligibility for the various personal reliefs that will minimize the tax liabilities. Surveys carried out by Obid (1994), Ern and Juan (2005) and Palil (2005) revealed that Malaysian taxpayers have little knowledge on taxation and is below average. Individuals with business and other non employment income will face even more complex issues such as preparation of the financial statements and compliance requirements such as keeping proper accounting records and supporting documents. (Obid, 1994).

### **2.3 TAX EDUCATION**

It was reported the current compliance rate among taxpayers is about 65% for businesses and 75% for employees (New Straits Times dated March 25, 2007) as compared to Japan which managed to achieve above 90% compliance rate (Sarker, 2003). The National Tax Authorities (NTA) of Japan was successful in promoting voluntary compliance through the four pillars of tax compliance and one of the pillars is the tax education programme which was provided for the school children. The NTA establishes a council for the promotion of tax education, which comprises representatives of the Japanese Tax Authority, the local governments and educational organization. The school children were provided with an understanding of the significance and role of taxes in financing the government budget and also of their

duty as citizens to file accurate returns and pay taxes via publications and supplementary textbooks produced by the National Tax Authority (NTA). Some tax offices in Japan, such as the Tokyo-Ueno Tax Office, set up permanent facilities exclusively for tax education, for example the 'Tax Space Ueno' for school children who wished to tour a tax office or to try hands on study of tax. This gives the student an opportunity to develop the skills to detect tax issues themselves, to learn and think about those issues and to independently judge and resolve them (NTA Report, 2004).

Other developed countries also carried out tax programme with the school children for example, in the United States as reported by the New York Times dated September 15, 2007. The American school for the deaf is one of the 130 schools in the States that make use of "Understanding Taxes", a curriculum programme for students by the Internal Revenue Services (IRS). The curriculum includes a colorful instruction booklet and sets of tax forms and exercises designed to help the students decipher the language of the tax system. The course also provides a background in the history, economics and politics of taxation. High school students were also invited to discuss the tax system with the IRS Commissioner. This programme is believed to be able to help the students develop a positive but realistic view of the tax system. The teacher viewed that the "Understanding Taxes" programme is a good way to develop awareness in the students of their responsibility and it was reported that the students also like to learn about taxes because it makes them feel very grown up.

In the case of Malaysia, to ensure the education programmes are being implemented that can reach the target group, a comprehensive tax education programme had been designed to help taxpayers understand the new system and how to carry out their responsibilities as a taxpayer. The objectives of the tax education programme are:

- i) improving taxpayer awareness on the tax laws and procedures
- ii) educating taxpayers on their responsibilities
- iii) assisting and motivating taxpayers to comply voluntarily
- iv) assisting taxpayers on reporting the correct income and correct amount of tax, and
- v) maintaining close relationship with the taxpayers

The methods used in tax education include i) direct interactions with the taxpayers in the form of lectures, seminars, briefing, forum, workshops and dialogues and ii) indirect interactions that include producing publications on tax law and procedures and disseminating information through the mass media.

Presently, to ensure the education programmes are being implemented that can reach the target groups, IRBM has set up the Corporate Services Division at the head quarters level. The functions of this division are to plan and monitor tax education programmes, prepare and update education modules and train the trainers. Branch coordinators are appointed to act as a focal point of reference on issues pertaining to self assessment implementation. They are also required to disseminate information to other officers as well as to conduct tax education programmes to the public. As an example, the Small Business Support Unit (BSU) was formed to assist and advise small business owners, that is the small trader taxpayers, on matters pertaining to tax accounting issues. This unit conducts specially designed tax module workshops with the aim to assist small trader taxpayers who are represented by tax agents. Its objective is to educate small business taxpayers on a one to one basis by assisting them on a regular and structured manner in an informal environment. Only a small number of participants are allowed to attend each workshop session so as to ensure that the modules comprising tax knowledge on business aspects are delivered