# UNIVERSITI TEKNOLOGI MARA

# DOES TAX EDUCATION CONDUCTED BY THE INLAND REVENUE BOARD MALAYSIA LEAD TO BETTER TAX COMPLIANCE AMONGST INDIVIDUAL TAXPAYERS IN THE PETALING JAYA BRANCH?

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Applied research project submitted in partial fulfilment for the degree of Master in Forensic Accounting and Financial Criminology

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#### **CANDIDATE'S DECLARATION**

I declare that the work in this applied research was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the result of my own work, unless otherwise indicated or acknowledged as referenced work. This research has not been submitted to any other academic institution or non-academic institution for any other degree or qualification.

In the event that my applied research is found to violate the conditions mentioned above, I voluntarily waive the right of conferment of my degree and agree to be subjected to the disciplinary rules and regulations of Universiti Teknologi MARA.

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#### ABSTRACT

Tax education has always been one of central focus to Inland Revenue Board Malaysia. It reflects the commitment of the agency to educate taxpayer in every possible ways. The objective of this study is to determine whether tax education program tax been implemented in Petaling Java Branch does effect the compliance among the tax payer. The sample was randomly selected from population by using random sampling technique and was distributed with 60 responses as a sample of this research at Petaling Java Branch. The data collected were analyzed by using descriptive statistic. The questionnaire were given during talks that conducted by officer in Petaling Jaya Branch. A number of previous literatures are cited with view to determine relationship between tax education and tax compliance. With the availability of secondary data gain from the Annual Report of Inland Revenue Board Malaysia we can see the effect of tax education does increase tax compliance generally. Based on the findings, Petaling Jaya's Taxpayers really used the information on tax education wise. Beside still need some improvement, it still the best practise to encourage more people to know and learn about tax. It shows that Petaling Jaya's taxpayers have a good perception toward tax education programmed. For the future research, this study suggested boosting the positive perception toward tax education programmed of the tax payer to give the tax payers more exposure on tax education programmed.

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