



A STUDY ON INDIVIDUAL TAXPAYER'S RESPONSES
TOWARDS THE IMPLEMENTATION OF E-FILING SYSTEM
AT LEMBAGA HASIL DALAM NEGERI INI KOTA KINABALU

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ABSTRACT

As a service-oriented organization, LHDN Malaysia places top priority on increasing the quality of its service and improving its delivery system. The application of information and communication technology (ICT) was also enhanced in the development and implementation of several service improvement programmes introduced by LHDN.

Lembaga Hasil Dalam Negeri, Malaysia is currently streamlining the tax filing process through the use of information and communication technology. In line with the objective to modernize the system of submission income tax forms in LHDN organization, e-filing system implemented encompasses the use of Internet technology to help LHDN Malaysia to enhance in term of assessing and collecting taxes in this country. Therefore, researcher's objective is to study the individual taxpayer's responses towards the implementation of e-filing system at LHDN Malaysia particularly its Kota Kinabalu branch, and at the same time to identify whether submission of income tax forms through e-filing system is appropriate and acceptable. With the e-filing system, taxpayers can file their income tax forms electronically. This may eventually make the submission of income tax forms easier, faster and more accurate. As a result of the growth of internet availability in Malaysia nowadays, the e-filing system offers potential benefits to increase the compliance submission of income tax forms more efficient.