



e-ISSN: 2550-1569

Available online at  
<https://myjms.mohe.gov.my/index.php/IJSMS>

International Journal of Service Management and Sustainability  
9(1) 2024, 77 – 92.

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**International  
Journal of Service  
Management and  
Sustainability  
(IJSMSust)**

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# Factors influencing corporate taxpayers' participation in special voluntary disclosure program

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## ARTICLE INFO

### *Article history:*

Received 28 June 2023

Revised 2 February 2024

Accepted 29 February 2024

Online first

Published 30 March 2024

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### *Keywords:*

Tax Penalty

Probability of Audit

Procedural Fairness

Trust

Tax Awareness

Coping Mechanism

*DOI:10.24191/ijsms.v9i1.24198*

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## ABSTRACT

This paper seeks to explore factors influencing corporate taxpayers' participation in the Special Voluntary Disclosure Program (SVDP) 1.0. Semi-structured interviews were conducted with two corporate taxpayers, five tax agents and five tax officers. Purposive sampling was used in selecting the participants. Data were analysed using thematic analysis with NVivo 12. Five themes emerged as the main factors contributing towards corporate taxpayers' participation in SVDP. The themes and subthemes were: (1) threat of punishment: tax penalty and the probability of tax audit; (2) procedural fairness: public assurance of the program and a simple procedure; (3) trust towards the tax authority: confidentiality of disclosed information and favourable treatment by tax officers; (4) tax awareness: awareness of SVDP and basic knowledge in tax laws and regulations; and (5) coping mechanism. The findings enrich the limited literature by offering a fresh perspective on non-financial determinants for partaking SVDP, which then serve as a guide to improve the attractiveness of similar programs in the future. An enhanced voluntary disclosure will benefit the tax authority as it saves time and cost of collecting information on tax audits and investigation cases.

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## 1.0 INTRODUCTION

Tax reprieve is an important mechanism for tax compliance because it offers non-compliant taxpayers the opportunity to rectify their tax status without or at a reduced penalty (Dare et al., 2018). Tax amnesty and the voluntary disclosure program (VDP) are two forms of tax reprieves (Le Borgne & Baer, 2008).

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However, both are frequently mistaken as the same due to their striking similarities. Nevertheless, Dare et al. (2018) clarified that the waiving of tax is the main characteristic of tax amnesty, whereas VDP does not waive off tax liability.

The Inland Revenue Board of Malaysia (IRBM) collected RM7.88 billion worth of taxes and penalties from the initial target of RM10 billion under the SVDP 1.0. In addition, the program managed to attract 286,428 participants from the initial 1 million targeted taxpayers (Hamdan, 2020). Despite having less than 30% participation, there are two consoling outcomes from the program. Firstly, SVDP 1.0 managed to attract new and existing taxpayers to join the program. Secondly, the program was better accepted compared to the existing VD. The unattractiveness of the existing or permanent VD is a considerable setback since it increases the enforcement and monitoring costs of the IRBM while further exacerbating the country's tax revenue collection due to revenue loss from tax evasion. Therefore, it is crucial to ascertain the motivating factors that may have enticed the corporate taxpayers to participate in the program. These elements can be embedded in the existing VD or future SVDP to help improve its attractiveness.

The novelty of this study rests in its rich, first-hand information obtained from the actual participants of SVDP 1.0 and those who have worked closely with participants of SVDP 1.0. The data were collected prior to the introduction of SVDP 2.0 on 6 June 2023. This qualitative study represents an initial attempt to explore the factors contributing to the participation of corporate taxpayers in the SVDP. It addresses the gap in the literature by augmenting the findings on non-financial determinants for partaking in SVDP. In particular, the findings provide a deeper insight into the diverse dimensions of psychological factors, which have impacted corporate taxpayers' decision to participate in SVDP. These findings will be used to develop a fiscal psychology model for the existing or permanent VD. An enhanced permanent VD will benefit the IRBM as it saves time and cost of collecting information for tax audits and investigation cases. This paper begins with an introduction followed by reviews of the literature. Next, the research methodology is elaborated, and the findings are presented. The conclusion and recommendations are presented at the end of this paper.

## **2.0 LITERATURE REVIEW**

The upward trend of tax audit and investigation cases in Malaysia suggests that tax non-compliance continues to be an unresolved issue (Ngah et al., 2020). To collect the potential loss of revenue, VDP was introduced as an additional measure to complement the conventional enforcement mechanism. There are two types of VDP in Malaysia, namely the Special Voluntary Disclosure Program (SVDP) and the existing or permanent voluntary disclosures (VD). The SVDP is a program with an expiry date, while the permanent VD has no cut-off date. The implementation of the first SVDP (SVDP 1.0) took effect from 2 November 2018 to 30 September 2019. The features of SVDP 1.0 include a lower penalty rate, disclosures taken in good faith, tax audit and investigation will not be performed and a letter of confirmation on voluntary disclosure will be issued (IRBM, 2019). On the other hand, the permanent VD will be subjected to a higher penalty rate, a tax audit and investigation may be conducted and a confirmation letter on voluntary disclosure will not be issued (IRBM, 2019).

Since the introduction of SVDP 1.0, several studies have been carried out. However, in general, SVDP literature is still limited. Research focusing on non-financial factors that influence corporate taxpayers' participation in SVDP is still scant. With the exception of Hasbullah (2022), researchers have mainly focused on SVDP's influence on tax compliance (Hassan et al., 2021; Hassan et al., 2023), SVDP's effect on tax awareness (Hamid et al., 2022) and financial factors influencing the corporate taxpayers' non-compliance based on SVDP data (Ahmad et al., 2022). The work of Hasbullah (2022) focused on examining the relationship between demographic factors and the perception of justice towards participation in SVDP. The findings revealed that marital status and perception of justice had a significant relationship with participation in SVDP.

Corporate taxpayers are the main contributor of direct tax revenue with annual collection consistently exceeding 50% (Ministry of Finance, 2020). Therefore, the government must ensure sustained tax revenue collections from corporate taxpayers for the country's fiscal funding. However, corporate taxpayers' compliance in the submission of tax returns is still low. "The total returns submitted were 327,421 out of the 1,133,317 registered corporate taxpayers in the year 2020" (M.R.M. Arif, personal communication, August 3, 2021). Therefore, focus should be emphasised on understanding the behaviour of corporate taxpayers given its serious implications on the direct tax revenue collected. The SVDP is one of the tax compliance mechanisms, hence studies in the tax compliance domain are reviewed due to limited literature focusing on determinants of voluntary disclosures. The reviews of the literature will focus on the non-financial factors which comprise the threat of punishment, procedural fairness, trust, taxpayer awareness and coping mechanisms.

## **2.1 Threat of punishment**

Deterrent measures are necessary to punish existing tax defaulters and to avert defiant behaviour through sanctions in the future. Several studies have corroborated this view (Rahmayanti et al., 2020; Nguyen et al., 2020). Allingham and Sandmo (1972) developed the economic tax compliance model, which predicts that the threat of penalty and the probability of being audited and detected will coerce taxpayers to be more compliant should the cost of evasion outweigh the benefit. A tax penalty is a legal sanction imposed for performing illegal conduct or failing to execute a required act, such as failing to file a return on time or filing an incorrect return. The effect of the tax penalty on taxpayers' compliance revealed inconclusive findings. Rahmayanti et al. (2020) documented a significant relationship between tax penalties and corporate taxpayers' compliance, while an insignificant relationship was found in the study of Khozen and Setyowati (2023). Nonetheless, studies on the effect of penalties have centred around taxpayers' compliance while research examining the influence of tax penalties on corporate taxpayers' decision to participate in voluntary disclosure programs has received little attention. Therefore, this study contributes to the knowledge gap.

Since the implementation of the Self-Assessment System (SAS), tax audits have become the IRBM's main enforcement strategy for improving voluntary compliance and as measures to educate taxpayers (Rosli et al., 2018; Razak & Bidin, 2019). The probability of being audited and investigated can be regarded as the likelihood that the taxpayer will be selected for inspection and inquiries about tax matters. Several international (Rahmayanti et al., 2020; Nguyen et al., 2020; Inasius, 2019) and local (Razak & Bidin, 2019) studies on tax audit found that tax audit is strongly and positively associated with tax compliance. Specifically, Chan and Song (2021) found that taxpayers exhibited increased compliance with high tax audit risk due to anxiety or fear of future consequences. Although tax audits have been extensively studied, the relationship between the probability of being tax audited and participation in SVDP remained unknown.

## **2.2 Procedural fairness**

Fairness is the worth of treatment that should be equivalent, or at best, appropriate or reasonable (Sikayu et al., 2022). In particular, procedural fairness relates to the perceived fairness of procedures or fair services executed by the authority (Van Dijke & Verboon 2010). Procedural fairness is a vital component in nurturing taxpayers' compliance (Saad, 2011). Rachmawan et al. (2020) corroborated that procedural fairness has a significant effect and is positively related to taxpayers' compliance. Meanwhile, Kim and Lee (2020) discovered that the level of tax non-compliance is influenced by the perception of procedural unfairness, which is measured by operational inconsistency and lack of regulatory clarity. A similar view has been put forward by Noked (2018), cautioning that unfavourable treatment towards taxpayers can impede taxpayers' compliance by discouraging VD. Despite the fascination with procedural fairness in the taxation domain, little is known about the elements of procedural fairness that influence the corporate taxpayers' decision to participate in SVDP.

### **2.3 Trust**

Trust is an important element in gaining taxpayers' cooperation and has been extensively researched (Kogler et al., 2022; Timothy & Abbas, 2021; Gangl et al., 2020; Inasius et al., 2020; Saruji et al., 2019). The socio-cognitive trust theory (Castelfranchi & Falcone, 2010) distinguished between implicit trust and reason-based trust. Reason-based trust is a deliberate decision to trust the tax authorities based on various factors such as perceived competence, perceived supportive environment and kindness (Gangl et al., 2020). On the other hand, implicit trust arises from a response to stimuli such as approachable person, a friendly face or a kind voice (Castelfranchi & Falcone, 2010). Findings from previous studies suggested that trust, in general, is positively related to taxpayers' compliance (Timothy & Abbas, 2021; Inasius et al., 2020; Gangl et al., 2020) and negatively related to the size of the shadow economy (Kogler et al., 2022) although Okoye (2019) found no positive relationship. However, studies have remained focused on the association between trust and taxpayers' compliance while the elements of trust, which influence the corporate taxpayers' decision to participate in the SVDP, remained unexplored.

### **2.4 Taxpayer awareness**

Tax awareness can be described as the taxpayers' consciousness and understanding of tax laws and regulations on specific tax matters (Khamis & Mastor, 2021). Therefore, it can be understood as taxpayers' understanding and attentiveness towards tax obligations, tax functions and regulations, as well as tax penalties. According to Hamid et al. (2022), taxpayers having a poor level of tax awareness are likely to show unwillingness to pay taxes. Several studies have supported the association between tax awareness and taxpayers' compliance (Mustafa & Humta, 2021; Rahmayanti et al., 2020) and that lack of tax awareness is often associated with non-compliance (Adimasu & Daare, 2017). Other studies discovered that awareness of taxation rules has no significant effect on taxpayers' compliance (Wijana et al., 2021). Meanwhile, Yayuk et al. (2017) emphasised that lower levels of taxpayers' awareness stems from a lack of knowledge and understanding of tax legislation. Nevertheless, Khamis and Mastor (2021), asserted that tax awareness arises from tax education and that awareness is crucial to improving taxpayers' perceptions. However, a study is warranted because little is known about the influence of tax awareness on corporate taxpayers' participation in the SVDP.

### **2.5 Coping mechanism**

Since the introduction of the Self-Assessment System (SAS) for companies in 2001, corporate taxpayers have assessed and paid their taxes, mostly with the help of tax professionals. Tax professionals are those who help their clients comply with their tax obligations and serve as their clients' representatives in dealing with the tax authority (Takril & Sanusi, 2014). In addition, their services are sought because they save taxpayers' time and cost (Stephenson et al., 2017). Since corporate taxpayers have better access to tax advisers, they are more likely to acquire advice from them (Kusno et al., 2019). In Malaysia, the roles of tax practitioners in enhancing tax compliance have been researched but studies remained limited (Rosli et al., 2018). In the context of this study, coping mechanisms can be understood as the tax practitioners' support towards corporate taxpayers in achieving a desired outcome. According to Walpole and Salter (2014), given that tax professionals act as the intermediaries between the tax authority and taxpayers, they play an important role in giving quality advice and fostering taxpayers' compliance. Hence, they are regarded as the cornerstone of a tax system. However, the influence of tax practitioners' assistance on corporate taxpayers' participation in voluntary disclosures is barely mentioned in the literature. Hence, this study contributes to the paucity of literature in the tax field.

### 3.0 METHODOLOGY

The study employs a qualitative method by way of interviews. A semi-structured interview was chosen as it enabled the researcher to explore participants' opinions and beliefs about the questions surrounding SVDP 1.0 besides providing the opportunity to probe. According to Knott et al. (2022), a semi-structured interview is a suitable approach since it provides the researcher with flexibility and adaptability while fully controlling the direction of the interviews. A set of interview questions was constructed by reviewing the issues arising throughout the implementation of SVDP, which included threat, fairness and trust in the tax authority. In addition, the interviewees were requested to introduce other factors which are vital in influencing participation in the SVDP. Probing was performed throughout the interview sessions to gain a deeper understanding of the subject matter.

Purposive sampling was performed by selecting corporate taxpayers who have participated in SVDP 1.0, and tax practitioners and IRBM tax officers who have directly assisted the corporate taxpayers in SVDP cases. Fifteen interviewees were selected, which consisted of five corporate taxpayers (CT1 – CT5), five tax agents (TP 1 – TP5), and five tax officers (IO1 – IO5). The various backgrounds of participants brought a balanced perspective and view into this complex phenomenon. The prospective interviewees for tax agents and tax officers were recommended by the Tax Operations Department of IRBM. Conversely, the tax agents suggested a list of taxpayers as potential interviewees upon obtaining approval. Consent letters were distributed to all interviewees and their participation in the interviews was entirely optional. Three (3) corporate taxpayers (CT3 – CT5) decided not to join the interview session.

Online interviews were conducted via video conferencing software Zoom due to the Movement Control Order (MCO). All interviews were recorded upon receiving consent from the interviewees. Interviews were conducted between August to November 2021 and lasted between 45 minutes and 1 hour per interview. Appropriate interview protocols were observed before, during and after the interview sessions. The SVDP 1.0 was chosen because the program had been completed, allowing interviewees to provide a comprehensive perspective. At the point of data collection, SVDP 2.0 had not yet commenced. The SVDP 2.0 commenced on June 6, 2023, and is scheduled to conclude on May 31, 2024. Thus, an incomplete program will hinder interviewees from providing an accurate view. Table 1 presents the profile of the respondents.

Table 1. Profile of Respondents

No	Description	Code Name	Working Experience (Years)
1.	Tax Practitioners	TP1	30
2.	Tax Practitioners	TP2	33
3.	Tax Practitioners	TP3	19
4.	Tax Practitioners	TP4	23
5.	Tax Practitioners	TP5	33
6.	IRBM Officer	IO1	18
7.	IRBM Officer	IO2	30
8.	IRBM Officer	IO3	18
9.	IRBM Officer	IO4	10
10.	IRBM Officer	IO5	15
11.	Corporate Taxpayer	CT1	21
12.	Corporate Taxpayer	CT2	14

The study was analysed using thematic analysis with NVivo 12. The data analysis was an iterative process which started with data collection involving semi-structured interviews, transcription of data, coding and categorisation of the determinants in participation of SVDP. The interview data were transcribed as soon as all of the participants had completed the interview. From the interview transcripts, themes were developed from the data. Five themes emerged as the contributing factors to corporate taxpayers' participation in SVDP, namely the threat of punishment, fairness, trust, awareness and coping mechanisms.

#### 4.0 FINDING AND DISCUSSION

Five themes emerged as the contributing factors to corporate taxpayers' participation in SVDP 1.0 namely, the threat of punishment, fairness, trust, awareness and coping mechanism. The themes and the respective elements are presented in Figure 1, below.

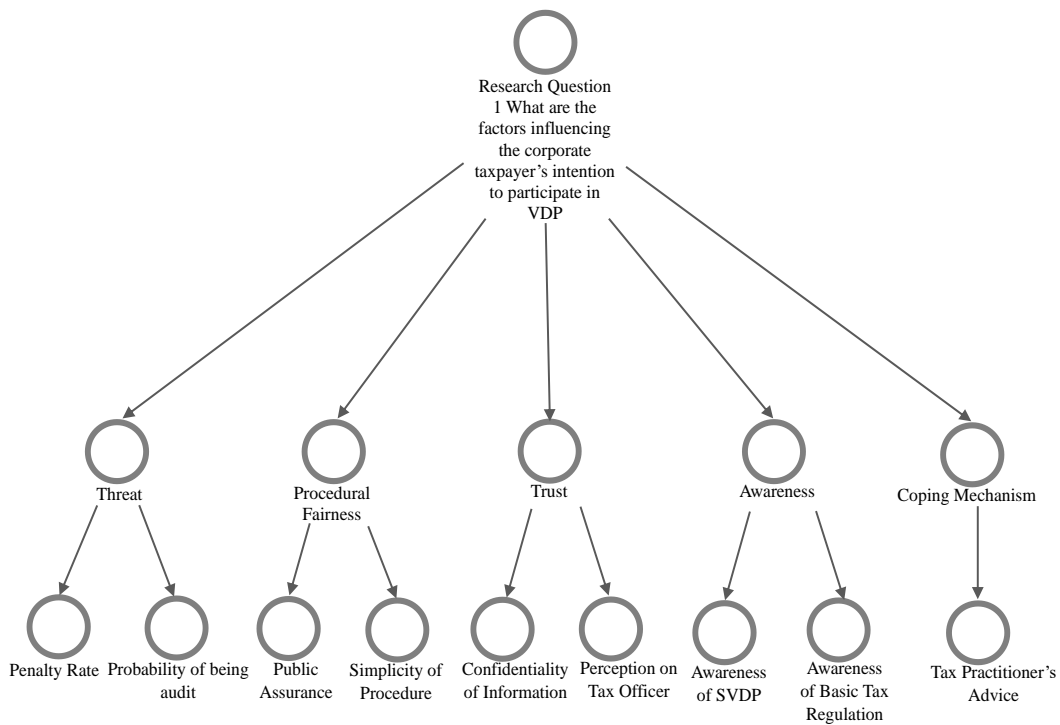


Fig. 1. Result from Thematic Analysis

#### 4.1 Threat of punishment

The findings suggested that the threat of punishment is one of the most important factors in motivating corporate taxpayers' participation in SVDP. There are two elements of threat namely, tax penalty and the probability of being audited and investigated.

##### *Tax Penalty*

The interviewees revealed that the subtle approach introduced by the IRBM, that is, the low penalty rate offered during the initial period of SVDP helped alleviate the fear of punishment. For the most part, taxpayers were fearful of the severe tax penalty imposed after the SVDP period. The finding suggests that corporate taxpayers joined the program for two important reasons. Firstly, to enjoy a lower penalty rate. Secondly, corporate taxpayers were fearful of the severe tax penalty should they defy, consistent with the findings of Nguyen et al. (2020). Nevertheless, all 12 interviewees agreed that the tax penalty is a crucial determinant of corporate taxpayers' decision to participate in the program. The following responses offer support for the above statements:

*"SVDP has helped taxpayers in avoiding higher penalty ... so, the penalty is an important determinant." (TP1)*

*“... taxpayers are attracted to lower penalty rate as compared to the audited penalty rate of 45%.”* (IO4)

*“The lower penalty rate is an attractive way to pull the taxpayers to do some corrections ...”* (CT2)

### **Probability of being audited**

All 12 interviewees agreed that the probability of being audited is important in influencing corporate taxpayers' participation in the SVDP. The findings revealed two critical views. Firstly, the subtle persuasion of not being audited should the corporate taxpayers participate in the program has persuaded them to join the program. The following responses support the above discussions:

*“... taxpayers will not be subjected to IRB audit. So, that will be one of the main driving factors for taxpayers to participate.”* (TP3)

*“Many taxpayers come forward to disclose underdeclared income ... because they want to avoid being audited in future.”* (IO3)

Secondly, the corporate taxpayers' apprehension over the possibility of being tax audited and investigated should they refrain from taking part in the program prompted them to join the program. The apprehension consisted of the psychological and non-psychological effects of the audit and investigation process. This finding is consistent with the findings of Inasius (2019) and Chan and Song (2021). Specifically, the psychological effects are the strain, anxiety and annoyance experienced during the lengthy audit and negotiation processes. The non-psychological effects are the time and extra costs incurred in searching for documents and exhaustive effort during the drawn-out process. The following responses support the above statement:

*“... taxpayers are worried if IRB asks a lot of questions and a lot of time spent for the purpose of getting those supporting documents. If too much information is requested, the taxpayer needs a lot of time to extract the information ... will affect their accountant's or account executive's work.”* (TP3)

*“... the audit and investigation are one of the biggest hassles that they have to face especially to remember what happened to some of the income and expenses reported 5 years back. It is almost impossible to do so with the very limited time frame given.”* (TP4)

The above findings are consistent with the findings of Chan and Song (2021), whereby the probability of being audited was found to be significant in influencing taxpayers' compliance. However, the finding of this study is inconsistent with that of Oestreich (2017), which found no evidence associating the probability of tax audits and taxpayers' voluntary compliance.

## **4.2 Procedural fairness**

The findings support that procedural fairness can influence corporate taxpayers to participate in SVDP. The influence of procedural fairness on voluntary disclosure is consistent with the findings of Rachmawan et al. (2020), which further revealed two aspects of procedural fairness, namely emanation from the SVDP assurance and simplicity in the SVDP procedure.

### **Public Assurance**

The findings revealed that corporate taxpayers initially felt sceptical of SVDP since the offer seemed too good to be true. However, the release of a public assurance (IRBM, 2019) has, in some way, alleviated their concern. The IRBM has given public affirmation that (i) No audit or investigation will be conducted on those who participated in SVDP provided that all incomes are disclosed, (ii) Information of voluntary disclosures is accepted in good faith, and (iii) A confirmation letter will be issued on each declaration of taxpayers who participated in SVDP. The participants maintained that the SVDP assurance is indeed an

important attribute in reassuring corporate taxpayers' reservations about the program. The following responses support the above statement:

*"When IRB gave the assurance to taxpayers ... declaration made by taxpayers will be accepted in good faith. The taxpayers must be honest, and the IRB will accept it in good faith. The fairness is there ..."* (TP3)

*"... the assurance letter from IRBM is the main reason why taxpayers participate in the program."* (TP4)

*"... a fair program because IRBM accepts the declaration in good faith. On our part, we declare it genuinely to correct the company's previous tax return."* (CT1)

### **Simple procedure**

The responses from participants revealed that simplicity in the procedure of SVDP is crucial in expediting voluntary tax disclosure. Ideally, a simple procedure will ultimately encourage corporate taxpayers to join the program. This finding is consistent with that of Deyganto (2018), which underscored the importance of the simplicity of a tax system to enhance taxpayers' voluntary compliance. The participants of this study perceived the tax authority as being fair when it takes into account the practicality and expediency of following a simple, easy-to-understand and straightforward procedure. As such, it eliminates the unnecessary burden on corporate taxpayers when disclosing their tax affairs. The following views offer support for the above statements.

*"... the procedure in SVDP is simple... those interested in doing voluntary disclosure can come forward directly to IRB officer or through their tax agent. The submission process is smooth and the response from the officer is prompt. Voluntary disclosure involves raising the additional assessment or the Form J, so the whole process is smooth."* (TP3)

*"It is a win-win situation for both sides. Very smooth and easy program."* (CT1)

### **4.3 Trust in tax authority**

The participants perceived trust towards the tax authority as an important factor that influences the corporate taxpayer's decision to participate in SVDP. This may suggest that trust, in some way, creates psychological safety. Therefore, corporate taxpayers feel confident in participating in the VD program without fear of the negative consequences or a sudden U-turn in the tax authority's decision. The findings revealed two facets of trust towards the tax authority, which are, trust in maintaining the confidentiality of taxpayers' information and trust in the tax officers' treatment of corporate taxpayers.

#### **Confidentiality of information**

Based on the findings, interviewees thought that maintaining the confidentiality of taxpayers' information is of utmost importance. The tax authority is the gatekeeper of confidential information therefore, corporate taxpayers are concerned with the concealed agenda of SVDP. This may include access to confidential information from unauthorised individuals, thus placing corporate taxpayers on the watchful list. Noked (2018) emphasized that subjecting taxpayers to adverse treatment can discourage them from engaging in voluntary disclosure. Nonetheless, the findings indicated that corporate taxpayers' who chose to participate in the program were motivated by the unequivocal trust that the tax authority would keep the information in strict confidence. Specifically, they trusted that disclosed information would not be used to go against them in future tax audits and investigations. These findings are consistent with the findings of Inasius et al. (2020) and Gangl et al. (2020) in terms of taxpayers' compliance. The following responses provide support for the above statement.



“... trust that the information provided during the SVDP will be kept confidential and this information will not be used for other purposes ... IRB is under the jurisdiction to ensure the information is kept confidential ... this will encourage taxpayers to participate in the voluntary program.” (TP1)

“... trust is an important element in influencing taxpayers to participate in VD ... declaration to accept information in good faith and information disclosed will not be used to treat taxpayer unfairly.” (IO4)

### **Perception towards tax officers**

Elicited from the interview findings, corporate taxpayers developed favourable experiences when the tax officers performed their duties diligently and respectfully in the past. Hence, corporate taxpayers are more inclined to participate in the SVDP when tax officers are perceived as favourable. The finding is consistent with the results from Feld and Frey (2000) asserted that when the personnel of the tax authority perform favourably, taxpayers tend to perceive the tax authority as trustworthy and in return behave favourably by obeying rules. Since tax officers are the first point of contact for corporate taxpayers, nurturing trust is crucial as it helps bridge the social gap between corporate taxpayers and the tax authority. The following views support the above statements.

“The tax officer plays a big role because he is the person to come forward to. The officer should be more friendly and helpful ... this helps increase taxpayers’ trust and confidence ...” (TP3)

“Satisfaction with the public services, tax authority treats taxpayers with courtesy and respect in order to gain trust in the tax authority.” (CT2)

## **4.4 Tax awareness**

Eight participants (67 per cent) asserted that tax awareness is an important factor in determining corporate taxpayers’ participation in SVDP. Notably, corporate taxpayers’ awareness was attributed to the awareness of the existence of SVDP and awareness of the basic tax rules and regulations.

### **Awareness of SVDP**

The dissemination of information from the tax authority, media and tax practitioners as well as the conduct of seminars have raised corporate taxpayers’ awareness about the existence of SVDP. This finding is supported by Hamid et al. (2022) who stated that the role of tax authority has a significant influence on tax awareness. The current research finding further suggested that corporate taxpayers then initiated to know more about SVDP from their respective tax agents or the tax office, evidenced by their comments, below. The awareness of SVDP assists taxpayers to make informed decisions about their participation in the program. Research revealed that taxpayers who learned about a campaign on voluntary disclosure opportunities via multiple channels were more likely to consider the campaign (BMRB, T, 2015).

“... they (corporate taxpayers) hear from the news. They are not so sure about the news, so they come to us (tax practitioners) to ask for more details on the program ...” (TP3)

“Awareness programme by the IRBM” (CT2)

### **Awareness of basic tax rules and regulations**

The findings revealed that corporate taxpayers’ decision to participate in SVDP is motivated by awareness arising from tax knowledge and comprehension of the consequences of disobeying the tax law. According to Deyganto (2018), taxpayers are more likely to comply once they gain the necessary knowledge through tax education. The interviewed participants emphasised that most corporate taxpayers who participated in the SVDP comprised educated taxpayers. In other words, these taxpayers were aware of their mistakes from previous tax submissions. The finding is consistent with the study of Khamis and

Mastor (2021) but inconsistent with the finding of Wijana et al. (2021). As a result, they came forward to make amends for their previous wrongdoing. The comments below provide support for the above claims.

*“... the take-up of the SVDP happens most to the educated corporate taxpayer, where they are aware of their mistakes and they have good tax agents to assist them in identifying their mistakes.” (TP1)*

*“The SVDP has increased the awareness of the taxpayers on compliance issues. It has prompted taxpayers to check their previous tax treatment and take advantage of the SVDP...” (TP5)*

#### 4.5 Coping mechanism

In this study, the coping mechanism refers to the support from tax professionals or officers from the IRBM in dealing with voluntary disclosure matters. Eleven participants (92 per cent) mentioned that support influences corporate taxpayers' decision to participate in SVDP. The findings suggested that tax practitioners can influence the corporate taxpayers' decision to participate in the program as they are in a position to convince the corporate taxpayers, consistent with the views professed by Walpole and Salter (2014). According to Walpole and Salter (2014), tax experts play a crucial role in nurturing taxpayers' compliance by offering high-quality advice and serving as intermediaries between the tax authority and taxpayers. Even though IRBM has advertised and conducted seminars through collaboration, tax practitioners are the people closest to corporate taxpayers. Furthermore, tax practitioners are familiar with their clients' businesses and status. The following opinions offer support for the above statement.

*“The tax practitioners play a very important role in VD programmes because most taxpayers will consult their tax agents on the impact in terms of penalty and their capability in paying the tax.” (TP4)*

*“After the detailed explanation by the tax agent, and the SVDP news is all over the media, we are confident in joining the program.” (CT1)*

#### 5.0 CONCLUSION AND RECOMMENDATION

Voluntary disclosures of taxpayers are crucial under the self-assessment system because they promote the taxpayers' accountability and reduce the monitoring costs of tax authorities. The implementation of SVDP 1.0 has attracted the participation of new and existing corporate taxpayers in the program. Hence, it is essential to determine what could have motivated the corporate taxpayers to participate in the program. In doing so, the elements of these factors can be embedded in the existing VD to improve the attractiveness of the permanent VD and future SVDP. Therefore, the objective of this study is to explore the factors contributing to corporate taxpayers' participation in SVDP 1.0.

The findings suggested that threat, procedural fairness, trust, tax awareness and coping mechanisms are vital in persuading corporate taxpayers to take part in SVDP. Specifically, a combination of subtle (low penalty rate) and harsh (severe penalty) approaches for tax penalty and the blending of persuasiveness (spared from being audited and investigated) and fearful elements (anxiety) are pivotal in encouraging and coercing participation. Similarly, Bergolo et al. (2021) recognized the emotional considerations when making tax-related decisions. In addition, ensuring fair post-SVDP treatment and simplifying procedures are essential for demonstrating procedural fairness, thereby promoting participation in SVDP. This is consistent with the finding of Prastiwi and Diamastuti (2023), which suggested that authoritarian procedure leads to tax non-compliance. Apart from that, Mat Jusoh et al. (2021) supported that tax simplicity certainly has a positive effect on tax compliance. Next, the confidentiality of disclosed information and respectful tax officers are central to gaining corporate taxpayers' trust. Indeed, if taxpayers' data are misused by an unauthorised person, taxpayers may refuse to give cooperation due to a lack of confidence (Huiskers-Stoop, E., & Nieuweboer, 2022). Similarly, displaying respectful treatment has a favourable impact on adherence to tax obligations (Prastiwi & Diamastuti, 2023). In terms of raising corporate taxpayers' awareness, knowledge of the program's existence as well as understanding the basic tax rules and regulations are

regarded as important in boosting participation in SVDP, although Heang and Yongjin (2021) found no significant relationship between the availability of tax information and tax awareness on taxpayers' intention to comply. Finally, the provision of coping mechanisms through advice and support from tax practitioners and tax officers is imperative in promoting SVDP amongst corporate taxpayers, consistent with the findings of Kurniawan and Daito (2021) in the tax compliance domain.

This study contributes to the limited literature on voluntary disclosures in the tax compliance domain. In particular, the findings offer a deeper comprehension of the complex dynamics of psychological factors and their importance in motivating corporate taxpayers' participation in SVDP. Secondly, the findings contribute to the economic deterrent model (Allingham & Sandmo, 1972) and socio-cognitive trust theory (Castelfranchi & Falcone, 2010) by shedding light on the mechanisms driving corporate taxpayers to engage in SVDP. Thirdly, the findings serve as a guideline to enhance the attractiveness of the existing or permanent VD, which will ultimately reduce IRBM's enforcement costs. Next, this study addresses the concerns of tax practitioners about the issues of VD, which are crucial in improving the attractiveness of the future SVDP. Lastly, by understanding what works best for corporate taxpayers, the IRBM and policymakers will then be able to focus on important elements to motivate corporate taxpayers to become dutiful taxpayers and boost their confidence in the tax authority.

Several recommendations are put forward for policy implementation. It is suggested that tax penalties should comprise a combination of subtle (low penalty rate) and harsh (severe penalty rate) approaches. Most importantly, the variation in penalty rate must be significant enough to entice corporate taxpayers to join the program. In addition, a balanced approach such as the blending of persuasive and fearful elements in carrying out tax audits is critical since it offers the corporate taxpayers a choice to participate in a program that will benefit them. Next, psychological elements should be embedded in any VD program. Fairness in terms of assurance for fair procedural treatment and simplicity in procedures are recommended. Similarly, the tax authority should be persistent in gaining corporate taxpayers' trust by not making any U-turn on decisions, treating corporate taxpayers with dignity and respect despite their offences and ensuring the confidentiality of information. It is also recommended for the IRBM to consistently enhance the tax education and tax awareness program that will help promote an understanding of tax rules and regulations as well as knowledge of the existence of a VD program. Last but not least, the role of tax practitioners in giving advice on tax matters and promoting a VD program should be strengthened. Similarly, the IRBM should make known its changing role from a pure enforcer to a tax facilitator.

The limitation of this study is that the responses relied on the participant's ability to accurately and truthfully recall details of their experience in handling or participation in SVDP 1.0. Next, only 12 out of 15 interviewees agreed to be interviewed. Furthermore, this study is qualitative in nature. Therefore, the findings do not represent the opinion of the whole population who have assisted and participated in SVDP 1.0. Therefore, it is proposed that future research should be carried out in the form of a quantitative study. In addition, future research can be extended to other categories of taxpayers and may explore the psychological factors contributing to individual and corporate taxpayers' participation in the existing VD, and examine the post-effect of SVDP on taxpayers' compliance.

## **6.0 ACKNOWLEDGEMENT**

The authors wished to thank the reviewers for their suggestions in improving this paper and to all those who have assisted directly and indirectly in completing this research.

## **7.0 FUNDING**

This work received no specific grant from any funding agency.

## 8.0 CONFLICT OF INTEREST STATEMENT

All authors have declared that they have no conflicts of interest.

## 9.0 CONTRIBUTION OF AUTHORS

Haryanti Salleh Baihaki carried out the data collection, performed the data analysis, and drafted and revised the article. Susan Hydra Sikayu provided the research idea, supervised the research progress, provided critical revision of the article and approved the article submission. Amrizah Kamaluddin contributed to the research idea and the design of the methodology of the research.

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