

UNIVERSITI TEKNOLOGI MARA

**THE DETERMINANTS PERCEPTION TOWARDS
TAX EVASION ETHICS AMONG PUTRAJAYA
RESIDENTS**

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of the requirements for the degree of
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AUTHOR'S DECLARATION

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

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Undergraduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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ABSTRACT

Tax evasion has become the country issue since years ago including Malaysia. Tax is the important source of government income to cover country's infrastructure and else. However, if people evade taxes there will be major loss to government revenue. This study aimed to examine the determinants perception toward tax evasion ethics from Putrajaya residents. This study is using four variables to determine the determinants factor which is justice, tax system, discrimination and love of money. The data were collected through the distribution of questionnaires to 100 respondents in Putrajaya and processed using Statistical Package for Social Science (SPSS) software for the purpose of this study. By using regression analysis, the findings of the study show that there are positively significant relationship between justice, tax system and discrimination. However, love of money turned out to be negatively significant correlation with tax evasion.

Keywords: *tax evasion, perception, justice, tax system, ethics*

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