



اَوْنِيُوْرْسِيْتِي تِيْكْنُوْلُوْجِي مَارَا

**UNIVERSITI TEKNOLOGI MARA  
KAMPUS KOTA BHARU, KELANTAN**

**THE EFFICIENCY OF TAX REVENUE DEPARTMENT  
COLLECTING IT'S TAX REVENUE AT THE DISTRICT &  
LAND OFFICE IN MACHANG KELANTAN**

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***“In the name of Allah, The most Gracinal and Selawat and Salam to His Messenger our Prophet Muhammad SAW.”***

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## **ABSTRACT**

This research was carried out on Tax Revenue Department of District & Land Office in Machang Kelantan with the aim to identify the efficiency of collecting tax revenue. The determination of factor affecting efficiency levels is important as well as the measurement efficiency. This paper aims to show that factors that lead the efficiency of tax revenue department collecting its tax revenue at the District & Land Office in Machang Kelantan. The main objectives of this study were to identify attributes that influences level of efficiency and determine the factor that have relationship with level of efficiency. This research is to identify the relationship between the entire variable that involve. It was to know the relationship between dependent variable and independent variable. The dependent variable in this research is level of efficiency in collecting tax revenue. Independent variables are workers efficiency, counter services facilities, notice of payment to the customer and promotion made by the department. Researcher finds a positive significant relationship between those variables. All the factors can explain the level of efficiency collecting tax revenue. The researcher interested to know about the level of efficiency during to collecting the tax revenue. It will cause the performance of District & Land Office in Machang whether the collection was good or not compare to other branches. This study will help the organization to make the improvement in future and become the best department among others. Researcher had use questionnaires in order to get feedback from the customer that comes to settle their business. The researcher had distributed questionnaire among 100 respondents at District & Land Office in Machang Kelantan. Questionnaires were distributed and the data gathered was analyzed to derive possible findings of study. Then, the hypotheses were being tested in this study. While conducting this study, it has several implications such as lack of co-operation from respondents, time constraint and financial constraint. Based on this research, the researcher also suggests some recommendations that can help Tax Revenue Department at District & Land Office in Machang to improve the collection of tax revenue and raise the collection in futures.

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