



اَوْبُوْ سَيِّدِيْ تَيْكُوْلُوْ كِنِيْ مَبَارَا  
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FACTORS THAT AFFECT KUCHING TAXPAYERS' ACCEPTANCE TOWARDS

E-FILING APPLICATION

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## **Abstract**

Electronic services via internet channel have great impact on changing business and government operations. Electronic service can assist in enhancing service to customers and reducing operation costs to the organizations. Unlike interpersonal operations, electronic services entail greater risks to online users. Such risk includes security concerns and distrust of electronic service provider.

Nevertheless, some citizens have shown unwillingness to complete tax via the internet channel, primarily due to risk concerns. The value perception of e-government service rises its citizens perceive lower risk and higher service quality. The e-filing system is a good e-government service as this system provides not only information but also transaction service via the website.

# **FACTORS THAT AFFECT KUCHING TAXPAYERS' ACCEPTANCE TOWARDS**

## **E-FILING APPLICATION**

### **CHAPTER 1: INTRODUCTION**

#### **1.0 Introduction**

E-Government (short for electronic government), consist of the digital interactions between a citizen and their government, between governments and government agencies, between government and citizens, between government and employees, and between government and businesses or commerce. E-Government should enable anyone visiting a city website to communicate and interact with city employees via the internet, and in anyway more sophisticated than a simple email letter to the address provided at the site. The focus should be on the use of information and communication technologies, and particularly the internet as a tool to achieve better government. It should also focus on the use of information and technologies in all facets of the operations of a government organization, and the continuous optimization of service delivery, constituency participation and governance by transforming internal and external relationships through technology, the internet and new media.

One of the e-government services offered is the e-filing application. Tax e-filing is one of the e-government services that are gaining importance for public to perform their responsibility to the country through tax payment. E-filing is the process off submitting tax returns over the internet, using tax preparation software that has been approved by the tax authority, using a computer program to transmit information electronically to the tax department. It is an e-file programs which offers a quick, easy, and accurate alternative to paper tax returns.

The e-filing system was introduced in 2005 in Malaysia by Inland Revenue Board of Malaysia (IRB), to enable taxpayers to submit their tax return through the internet. Before taxpayers can start to e-file, they must request for a digital certificate or pin number from IRBM, as this digital certificate was introduces as a security features of e-filing. While keying in the form, taxpayers are flexible to move back and