

Administrative Barriers Regarding the Participation of Taxpayers in Iran

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Abstract

Purpose - Taxes are a critical source of government revenue, particularly for aiding development and progress in a society. Today, taxes are viewed as a tool for growth and stability and for reducing inequalities; a country's citizens play a vital role in realizing this objective through their participation.

Research design, data, and methodology - In Iran, tax collection and preparation are always of great concern and represent the most important responsibilities of the government. This study seeks to investigate the administrative barriers in taxpayer participation and highlights the challenges regarding timely tax collection faced during 2011, from the point of view of both tax experts and taxpayers.

Results - Sixty-six questionnaires from taxpayers and tax experts in the Zanjan province were collected and tested using statistical tools.

Conclusions - The results indicate that there are no obstacles in taxpayer participation; moreover, both taxpayers and tax experts have similar opinions regarding this issue.

Keywords : Tax, Impediments and Problems, Taxpayers in Occupations, Tax Expert.

JEL Classifications : H2, H26, H25.

1. Introduction

With the development of society and increasing the public needs, taxation of cash and commodity was common. Many years of human life pass and in all periods, there is taxation as a "ransom and tribute". Evolution of human society and Conversion of rural to urban and expansion of urbanization, be rational the concept of tax. The purpose of taxation in the past was governments financing, but gradually

with the apparent effects of government fiscal measures, taxation were reconsidered as a tool for growth, stability and reducing inequalities. As a whole taxation is one of the symbols of state sovereignty and it's one of the major factors that governments use it in economic macro variables such as economic growth, inflation and unemployment it also has a favorable effect on resource allocation and income distribution. Increasing the share of taxes in financing government spending cause to reduce the economic adverse effects in society, that is why the tax topic for long times has been noteworthy. In developed countries, tax is considered as a strong leverage for financial and economic policies, social activities and payment of government expenses. In these countries tax revenues, the most important source of public revenues, play a prominent role in financing public expenses. But in our country proceeds from the sale of oil is the main income that adoption of strategic policy based on tax, is necessary when the government's long term plans are based on reducing reliance on oil revenues and increasing the share of tax revenues in financing public expenses, (Monthly Magazine of the Economy of Iran, 2008). In past years reform the tax structure and development of tax system has been one of the government targets in Iran. Creating an appropriate structure, what comments the formulating rules and regulations and what comments the organizational, is essential for taxation process based on scientific and justice. The favorable tax system is the system that has been the most conducive and desirable economic impacts. In tax rules of more countries, to maintain and ensure the tax, grant to tax offices wide, wonderful and unique authorities and privileges in process of identifying and collecting taxes (Rostami, 2008). However, the determination and collection of taxable income in practice is often faced with problems.

In this research, we have tried to determine and separate the obstacles of tax timely collection. The administrative barriers to the participation of taxpayers in occupation in tax payment are divided into four categories that are: structural, political, economic, social, and legal barriers and these barriers has been studied from two views of tax expert and taxpayer.

Then after the survey of research objectives and overview on research experiences, hypothesis tests will perform and at last, conclusions and recommendations will be brought.

1.1. Objectives of the study

The aim of this study is recognition and surveys the administrative obstacles to participation of taxpayers in timely payment of taxes. We hope that State Tax Organization can use the results to identify the

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facts and fix the tax system's flaws and thereby development the country's tax system is provided.

1.2. The problem

Economic development is one of the main economic goals for developing countries and in this regard, the fiscal policy has much importance. Tax policy is also one important part of fiscal policy that is located within the economic system and it uses coordinate with other economic policies. As a whole tax, policies maybe can be considered as a policy to increase mobility, dynamism and movement of community towards development. While about the importance and role of the tax system to expand welfare is less doubt, but existing weakness in some indicators in Iran and taxpayers unaware of their legal obligations, has provided many problems and questions about the quantity and quality of tax system and taxpayers dissatisfaction. One of the important issues in this context is in the history of tax collection in Iran tax justice whether horizontal tax (earning the same tax from equivalent income owners) or vertical tax (earning higher income rate) has not been considered. Moreover, because of the weak structures of the tax system, (regulation, organization, and implementation) and most importantly comprehensive systems of tax information, the majority of taxpayers exposed to undue discriminations and defeated in this context. For a Salaried person with five million rails as monthly income that it's not enough to pay conventional rent, it's very unfortunate that he sees the pre-payment of salaries, the tax amount will be deducted, in contrast, a vendor with over ten times the employee's salary, pays less tax and pays it after some years later. Or an industrialist that due to shortage of financial resources, sell their products to a broker, when he sees these brokers with over ten times of his income usually doesn't pay any tax. In this case, he will revolt against the government and will try to tax evasion. Although government and parliament performed a major surgery in tax system through modification of the direct taxes law, but many taxpayers still find they don't want to pay tax with clearing their accounting information. These factors cause delay the steps of taxes collections.

Collection and preparation tax revenues in Iran are always a big concern to the tax system and the most important responsibilities of government. Therefore, adoption and determination of legal and administrative tax, proportional with social and economic circumstances and conditions at the appropriate time is very important. So the survey of obstacles and problems in tax system in the country that cause to delay in receipt of a portion of revenues seems to be important. So the main question of this study may be summarized as follows:

Are there any specific obstacles and problems in timely recognition and collection of tax in the current tax system?

As regards that raised barriers come from several factors and it's considerable from two views of tax expert and taxpayer, main assumptions are formed of several subsidiary hypotheses which will be mentioned in the next sections.

1.3. Summary of Principal Iranian Taxes

The principal taxes in Iran are corporate and personal taxes on income. The Iranian tax law is formulated in a way to encourage investments in producing activities, mainly industry and mining. This is done through low tax rates and various facilities and exemptions.

1.4. Iran Tax Law on Profits and Other Income

Profits of Iranian corporate entities are subject to Corporate Income Tax Law of The Direct Taxation Act of 1988 as amended on May 1992. Personal profits and income are subject to the same act.

1.5. The Ministry of Economic Affairs & Finance and the Administration of Tax Law:

The Ministry of Economic Affairs and Finance is the authority responsible for tax arrangements, including such national taxes as customs and excise duties. The assessment of taxable income is undertaken by district tax auditors who are, as defined by the above-mentioned Act, competent authorities in respect to technical, specialized and administrative tax issues.

1.6. Corporate Taxes

The taxable income of all corporate entities including local-foreign joint ventures is assessed based on their book accounts.

1.6.1. Resident Companies:

Corporate income tax is assessed by way of deducting a "corporate tax" of 10% of the taxable income.

1.7. Non-Resident Companies:

1.7.1. In the case of non-resident companies operating in Iran, whose income is earned through granting licences and concessions, the income tax is assessed at rates ranging from 20% to 45% (the above-mentioned progressive table will apply to non-resident companies, on their part of taxable income):

- a) In the case where a government company is the party receiving such services from a non-resident company, 20% of the income earned within a tax year is assessed as taxable income;
- b) In the case where the producing unit is located in a deprived or semi deprived area, and provided that the activity in question is not one of the tax exempted activities, 20% of the income earned in a tax year is assessed as taxable income;
- c) In the case of other non-resident companies 45% of their income earned in a tax year is assessed as taxable income.

1.7.2. In the case of non-resident companies operating in Iran, whose income is earned through providing technical training and as-

sistance the income is assessed at rates ranging from 20% to 45% (the fore- mentioned progressive income tax table would apply on their part of taxable income):

- a) Incases where a government company is the party making payment, if at least 35% of the total income earned by a non-resident company in a tax year is spent on salaries in Iran, 20% of the income earned in a tax year is assessed as taxable income, otherwise a rate of 30% will be applied;
- b) Incases where at least 35% of the total income earned in a tax year is spent on salaries in Iran, if the producing unit is located in a deprived or semi deprived area, 20% of the total income earned in a tax year is assessed as taxable income, otherwise a rate of 25% will be applied;
- c) In cases where the amount spent on salaries in Iran is less than 35% of the total income earned in a tax year, if the producing unit is located in a deprived or semi deprived area, 35% of the income is assessed as taxable income and in the case of producing units located in other areas a rate of 40% will apply;
- d) In the case of other companies, if the minimum amount spent on salaries in Iran is 35% of the total income earned in a tax year the taxable income is assessed at 35%, otherwise a rate of 45% will apply.

1.7.3. The taxable income of contractual activities of companies or non-resident natural persons operating in Iran in relation to any operation concerning construction, technical installations, transportation, preparation of construction and installation drawings, surveying, supervising, and technical calculations is assessed at a rate of 12% of their annual income.

1.8. Local Taxes

Resident and non-resident companies are subject to municipal tax at a rate of 3% of their taxable income. Governmental companies and individuals' salaries are an exception to this rule.

1.9. Allowable Deductions

1.9.1. General Rule:

Allowable deductions include all expenses directly connected with the conduct of the business. These expenses mainly include: the price of purchased goods or the price of consumer goods used as part of sold goods and services, personnel expenses, rent, rented equipment, overhead expenses, insurance premiums, expenses related to research, testing and training, compensations, transportation, unsuccessful mining exploitations, losses arising from exchange of currency, auditing and administrative expenses and others.

1.9.2. Depreciation:

Generally, all assets owned or used by a company for the purpose of its trade are depreciable, whether tangible or intangible, new or used, if their values necessarily diminish with time or by usage.

Depreciation is calculated on the first day the asset is made available for use by the entity. Establishment expenses such as registration fees and consultancy fees are depreciable up to a maximum period of 10 years. The depreciation rates are indicated in the depreciation table (Table 1.) which is prepared by the Ministry of Economic Affairs and Finance and approved by the Council of Ministers. Depending on the case, the calculation method could be straight-line or declining-balance. Overall, expenses arising before the exploitation period are depreciable up to a maximum period of ten years starting from the exploitation date.

<Table 1> Depreciation table in Iran

Textile & Clothing Ind.	8 years
Plastic Ind.	10 years
Pharmaceutical, Health & Medical Ind.	8-10 years
Printing & Copying & Graver Ind.	10% or 100%
Construction Materials Ind.	10 years
Glass Ware Ind.	8 or 10
Cement Ind.	10 years
Food & Beverage Ind.	8 & 10 years
Chemical Ind.	6,8,10 or 15 years
Oil & petrochemical Ind.	10 years
Cellulose & Wood Ind.	10 or 12 years
Paper & Pulp Ind.	10 years
Electricity & Electronic Ind.	8 or 10 years
Household Ind.	8 or 10 years
Lastic, Tyre & Tube Ind.	10 years
Leather & Shoe Ind.	10 years
Telecommunication Ind.	8 years
Steel & Steel Mill Ind.	8%-15%
Water & Sewage Ind.	10 or 15 years
Agriculture & Animal Husbandry Ind.	8 or 10 years or 30%
Tractor & Combine Manufacturing Ind.	10 years
Cinema & Film Ind.	10 years
Paint & Adhesive Ind.	10 years
Motor Vehicles	15%-35%
Road & Construction Machinery	25%
Tools & Equipment	100%
Mining Machinery	2-5 years
Workshop Buildings & Factory, Resident Buildings	7%-10%
Office Equipment	10 years

1.9.3. Tax Free Reserves:

Contributions made to pension schemes, the social security organization, insurance companies and amounts up to 10% of annual payments saved for pension, retirement, compensation given on dismissals and repurchasing of employee services are considered tax free reserves provided that: a) Such reserves are kept under the supervision of The Ministry of Economic Affairs and Finance;

- b) Such amounts are kept within a separate account with an Iranian Bank, and
- c) The reserve is not used for purposes other than those prescribed by the law.

1.9.4. Treatment of Losses

Expenses related to compensation of damages incurred upon the

assets and activities of an entity are considered as allowable deductions provided that:

- a) There is adequate evidence for its certainty;
- b) Its nature and amount is specified and that;
- c) A second party is not liable for its compensation.

1.9.5. Liquidation and Dissolutions

Income arising during the course of liquidation and dissolution is subject to corporate income tax at the normal rates, so that capital gains arising on the disposal of fixed assets are added to taxable income in the normal manner.

1.9.6. Tax Incentives

Government incentives on taxation are available to investors as a range of chronological exemptions on priority producing activities.

1.9.7. Housing Projects:

The income resulting from low and medium cost housing projects, subject to the actual transfer of ownership, is fully tax exempted provided that the criteria prescribed by The Ministry of Housing, and Economic Affairs & Finance are met.

1.9.8. Agricultural Activities:

The income resulting from agricultural, husbandry, forestry, bee keeping activities and the like are fully tax exempted.

1.9.8.1. Producing and Mining Activities:

- A. The income earned by producing and mining units upon the permission obtained from the relevant ministries and subject to priorities prescribed as (1), (2) & (3) will enjoy tax exemption for 8, 6 and 4 years respectively, provided that they are located outside the 120km radius of Tehran and 50km radius of Isfahan. As an advantage to Iran-foreign company joint ventures, the minimum exemption period will be 6 years. The list of priority projects is prepared and made available by the government at the beginning of each 5-year development plan.
- B. Moreover, the producing and mining units located in less developed areas enjoy an additional extension equal to half amount of the exempt period. The list of less developed areas is prepared by the Plan and Budget Organization at the beginning of each 5-year development plan.
- C. 20% of the declared taxable income resulting from producing, mining, design and engineering, and design and assembly activities is tax exempted if the related exploitation permit is acquired.
- D. The declared profit resulting from industrial and mining activities appropriated for the renovation, expansion, completion of existing industrial and mining units and/or being reserved for setting up new industrial and mining units is tax exempt.
- E. 100% of income resulting from the export of finished industrial goods, agricultural products, and the related convertible & supple-

mentary industry products and 50% of income resulting from export of other goods and commodities intended for promoting the export of non-oil commodities are tax exempt. The list of tax-exempt products is suggested by the Ministries of Economic Affairs & Finance, Commerce, Agriculture, Construction, and Industry during each development plan and approved by the Council of Ministers.

- F. 100% of income resulting from transited commodities through Iran is tax exempt if no modification is made to the nature of the commodity(s) in question.
- G. Companies with enlisted shares on the stock exchange are exempted from 10% corporate income tax, if the stock exchange agents register the related equity transactions. Moreover, the dividend allocated or paid to shareholders is tax exempt provided that:
 - a) The share of the company is enlisted;
 - b) The shareholder's share of equity is less than 5%;
 - c) The number of shareholders within the company is not less than 100.
- H. All tourist institution, agencies, hotels etc. which have obtained the related permit from the Ministry of Culture and Islamic Guidance are exempted from 50% of their annual tax (5 star hotel are an exception to this rule).

1.9.8.2. Tax Year

For a corporate entity the tax year is defined as an Iranian year starting from 1st of Farvardin (21st of March) and ending on the last day of Esfand (20th of March). However, in the case of legal entities with different financial year it is possible to assume their financial year as the basis for tax assessment. The deadline for submitting the returns and accounting records is 4 months after the end of the financial year.

1.9.8.3. Returns, Assessment & Appeals, Delays

An annual return must be filed, usually within four months of the close of the preceding financial year. On those returns, which are submitted and paid within the legal time an amount equal to 4% of the payable tax, is deducted as "good pay prize". In cases where accounting records have not been kept according to the prescribed regulations an estimated assessment is issued. In this even, it is on the taxpayer to provide sufficient proof that the amount so assessed is excessive.

Assessments are issued every year within 12 months after the deadline for submitting returns. Objections to the assessment could be made within one month after the receipt of the official notice. If the documents presented by the taxpayer are accepted and approved, final agreement could be reached with the head tax auditor. Otherwise, the case is referred to The Initial Board of Tax Disputes for further investigation. Taxpayers with approved accounting records who have, in three consecutive years, paid their due tax without referring to The Initial Board of Tax Disputes will enjoy a "good pay prize" on their credit tax account equal to 5% of the total 3-year tax amount. In case the taxpayer again has objection the case may be referred to the

High Council for Tax Affairs.

2. Literature review

Many researches in context of taxation have been performed in different countries that will be presented in format of Iranian and external researches.

Sedghi et al (2009) have considered in a study, the factors affecting on taxpayers' satisfaction and loyalty and identified the number of twenty two factors affecting on taxpayers' satisfaction and after analysis, the results showed that five sets of factors are involved to measure the satisfaction of taxpayers: employees, expectations, communications, rule and culture is and the model derived by confirmatory factor analysis, were confirmed.

Zayer (2009) has studied in research the challenges of tax system in Iran and tried that various aspects of the tax reform programs, the experiences of different countries in context of tax simplification and its effects on various aspects should be reviewed and at last recommendations for reform of the taxation system should be given. Results of the analysis indicate that low tax compliance rate, the high number of circulars issued, and inappropriate combination of tax revenues etc. is from the initial and obvious symptoms of complexity of the tax system. So, one of the major challenges of tax system in Iran are tax simplifying on its overall concept and tax laws and regulations simplifying in its narrow concept.

Navidi and Abdoli (2006) in a study have considered a model of game theory in relation to tax evasion and corruption in organization of tax affairs and government management on possible strategies under the collusion. Government tries to find a strategy among its possible strategies that net income of the treasury to be optimal. In this scheme, the government strategies and the objective function will describe and finally the government's optimal strategy rather than the strategies of game parties and model parameters will obtain.

Pourzamani and Shamsi Jamkhaneh (2009) in research have evaluated the reasons and causes of making difference between expression taxable income and diagnostic taxable income by tax units and for reviewing of these reasons, have used the information of tax records related to 2005 and 2006 years of active trading companies in west tax affairs office. Results show a significant difference between expression taxable income in trading companies and diagnostic taxable income by tax units.

Riahi-Belkaoui (2004) has researched the relationship between the ethics of tax and the tax evasion in a study and so have benefited from data from 30 countries. The empirical evidence of this study indicate that the level of tax evasion in all these countries is negatively related to the economic freedom, the importance of capital markets, the effects of competition laws and multiple moral norms.

Torgler and Murphy (2004) after checking the declaration system and reduce of the relationship between tax administration and the taxpayers and the its relationship between the amount of tax evasion have reached to the conclusion that declaration system formed to reduce the spread of tax resistance and subsequently tax evasion.

Bame-Aldred et al., (2013) in a study have examined the role of national culture on corporate tax evasion. Seeing the official reports shows tax evasion of more than 3000 companies in 31 countries and checking the cultural factors in this community shows a relationship between the culture and number of tax evasions.

Torgler (2012) tries to complete research related to tax compliance in a study .in this research he evaluates tax ethics in 10 countries of Eastern Europe that have joined the union in 2004 or 2007. Evaluating Tax ethical difference between 1999-2008 shows that Tax ethical has decreased in seven of the 10 countries.

3. Research Methodology

As before, the aim of this study was to investigate about the limitation of access to the Plan (on time reception of tax) as one of the government's main revenue. In order, at first questionnaire surveys was designed by studies research and learn from experts and professionals in this sector and at last the validity of the assumptions have been tested using SPSS statistical software.

3.1. Validity

Funding for this research, the researcher has tried to make the variable and exploratory interview questions and agreed terms of use of professors and experts.

3.2. Reliability

It shows logical consistency and coordination of response and help assessment tools to be good and accurate. By investigating this matter, the reliability of this research as is evident in the following table with Cronbach's Alpha of .856 is approved which has shown in Table 2.

3.2.1. Reliability Statistics:

<Table 2> Cronbach's Alpha results

N of Items	Cronach' s Alpha
24	0.856

3.3. Statistical community, sampling and sample rate

Random sampling was used in this study, the data from the two groups of experts and taxpayers' tax administration was used, and it was, respectively, 40 and 26 questionnaires, which 5.89% of people from the population had over 10 years of experience in Zanjan Province, Iran.

3.4. Hypotheses of the study

In this study, after examining the need and query the obstacles

and difficulties in the collection of tax on time was shown and classified into four general categories including structural barriers, political, economic and social rights, at first there are short explanations in each of these classes:

Structural factors underlie obstacles related to the implementation and mechanisms of the state tax system in the country and identify problems that come from these factors. For example in this topic, we can mention to the structure of taxes laws, the relationship between taxpayers and experts and the facts in this section. Political barriers also usually consider the factors that are related to the government. Economic barriers are factors that are originated from economic realities of the country, and make some limitations that among the factors we can mention to tax evasion and profitable pseudo seizure jobs. Social and legal barriers and other factors related to the culture of the country and injustice in tax or the rights of taxpayers are among the forms.

3.4.1. Hypothesis A

In the current tax system there is no barriers in collecting taxes on time from tax professional's view.

3.4.2. Sub-Hypothesis

- 1 - From tax professionals views structural barriers does not effect on collecting taxes on time.
- 2 - From tax professionals views politic barriers does not effect on collecting taxes on time.
- 3 - Fromtax professionals views economic barriers does not effect on collecting taxes on time.
- 4 - From tax professionals views social law barriers does not effect on collecting taxes on time.

3.4.3. Hypothesis B

In the current tax system, there are no barriers to timely collect taxes from taxpayers' point of view.

3.4.4. Sub-Hypotheses

- 5 - From taxpayers views structural barriers does not effect on collecting taxes on time.
- 6 - From taxpayers views political barriers does not effect on collecting taxes on time.
- 7 - From taxpayers views economic barriers does not effect on collecting taxes on time.
- 8 - From taxpayers views social law barriers does not effect on collecting taxes on time.

3.4.5. Hypothesis C

Distribution of views of experts and taxpayers is not uniform to each other.

3.4.6. Hypotheses

- 9 - Distribution of expert opinions and taxpayers about structural barriers is not the same.
- 10 - Distribution of expert opinions and taxpayers about political barriers is not the same.
- 11 - Distribution of expert opinions and taxpayers about economic barriers is not the same.
- 12 - Distribution of expert opinions and taxpayers about social law barriers is not the same.

3.5. Employed tests:

In this study by being unknown the population distribution (normal or abnormal) test of normality by the Kolmogorov - Smirnov and Shapiro-Wilk tests are employed which the results are presented in Table 3.

<Table 3> Results of Normality

	Hypothesis	Kolmogorov-Smirnova		Shapiro-Wilk	
		Statistic	Sig.	Statistic	Sig.
tax expert	Structure barrier	0.139	0.049	0.962	0.195
	Political barrier	0.125	0.113	0.946	0.053
	Economic barrier	0.099	0.200	0.981	0.739
	Social law barrier	0.106	0.200	0.968	0.322
	All barriers	0.078	0.200	0.984	0.829
tax payer	Structure barrier	0.103	0.200	0.969	0.585
	Political barrier	0.133	0.200	0.968	0.584
	Economic barrier	0.122	0.200	0.967	0.554
	Social law barrier	0.130	0.200	0.968	0.570
	All barriers	0.153	0.123	0.921	0.046

It must be explained that at first group of obstacles individually tested And secondly because all of the obstacles and barriers in general Kolmogorov - Smirnov test that has further consideration is confirmed by normality test but individual barriers also have further tests, In this section also, all obstacles except political obstacles is to witness it. This obstacle also was agreed to be normal in Shapiro-Wilk test and knowing overlap tests we can be argued that the population has a normal distribution, so the test statistic in this study consists of:

$$t = \frac{\bar{x} - \mu}{\frac{s}{\sqrt{n}}}, \bar{x} = \frac{\sum_1^n xi}{n}, s^2 = \frac{\sum_1^n xi^2}{n} - (\bar{x})^2$$

4. Results of the study

This study contains of 12 hypotheses that first shows eight of the twelve hypotheses that examine barriers. Using (t) test and the results is summarized in Table 4.

<Table 4> One Sample Test

Conclusion	Result	Sig.	T	Std	MEAN	N of response	N0. of hypothesis
reject	Accept the null hypothesis	0.000	-7.382	12.36	35.56	40	1
reject	Accept the null hypothesis	0.000	-4.380	15.98	38.93	40	2
reject	Accept the null hypothesis	0.946	0.690	20.45	50.22	40	3
reject	Accept the null hypothesis	0.054	-1.989	23.14	42.72	40	4
reject	Accept the null hypothesis	0.004	-3.161	15.65	40.29	26	5
reject	Accept the null hypothesis	0.341	-0.970	20.1	46.17	26	6
reject	Accept the null hypothesis	0.876	0.157	22.15	50.68	26	7
reject	Accept the null hypothesis	0.006	-2.969	17.31	39.91	26	8

Table 3 shows the results of hypothesis tests deemed acceptable. H (structural barriers, political, economic, social, legal, is not affecting collecting taxes on time) and rejecting hypothesis is done. It means by 95% obstacles in not reception to the goal – on time, collecting taxes- is not true.

After rejection of one to eight hypotheses, we are searching that whether Experts and taxpayers points distributed evenly or not.

Therefore, the original hypothesis that is formed of secondary hypotheses 9 to 12 evaluate this and is under study of this statistical hypothesis test, and put the results in Table 5 are illustrated the results of the study.

<Table 5> Independent Samples Test

N0. of hypothesis	Assumptions	Levine's Test for Equality of Variances		T-test for Equality of Means	
		F	Sig.	T	Sig.
9	Assuming equal variance	2.127	0.150	-1.367	0.177
	Assuming not equal variance			-1.300	0.200
10	Assuming equal variance	1.570	0.215	-1.624	0.109
	Assuming not equal variance			-1.547	0.129
11	Assuming equal variance	0.060	0.808	-0.087	0.931
	Assuming not equal variance			-0.085	0.932
12	Assuming equal variance	2.887	0.094	0.529	0.598
	Assuming not equal variance			0.562	0.576
Hypothesis C	Assuming equal variance	0.013	0.910	-0.987	0.327
	Assuming not equal variance			-0.980	0.332

To measure the uniformity of the two distributions at first must be determined whether unclear variances in the population are equal or not? In order, Levine's test was used here. The results of these tests Table 4 shows that the error level of 5% can be claimed thus unknown variances are equal. Now after identifying the subject we can compare the value of the desired p-value (equal variances assumed row) with error rate, the above results indicate 5% error in both groups and shows equally and uniformly in points of both experts and taxpayers.

5. Conclusion and remarks

Taxation is one of the symbols of sovereignty one of the major variables that it used by government in both macroeconomic variables such as economic growth, inflation, unemployment and the allocation of resources and distribution of income has fine effect. Increase the share of taxes in financing the government reduces the adverse effects of economic, Because of this tax has long been considered. Most of the tax law for securing tax Extraordinary and unique authority in the detection process and collecting taxes to the system grants Appealing to them to be able to collect taxes properly and on time but determination and collection income tax in practice is often difficult. In this study, after determination and resolution problems and obstacles involved in the timely payment of taxes taxpayers and classified in four categories : structural barriers, political, economic, legal and social barriers from the perspective of the taxpayer's and tax experts was tested . The results show that the there is not significant impact of these barriers in achieving the goal (timely receipt taxes) and indicate that the distribution of experts points and taxpayers is uniform and alike.

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