

## Income Tax Assessment Techniques and Income Tax Collection: Evidence form Jordan

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### Abstract:

*The objectives of this study are; firstly, explaining the extent of compliance with the income taxpayer to provide tax returns; secondly, speeding up the collection of these taxes in addition to increase the confidence in Income tax department; finally, reduce the number of cases transferred to the courts and promote taxpayer awareness in charge of the importance of system self-assessment. Furthermore, the current investigates the effects of the existence of records and documents, technical audit, computational audit and documentary audit on income tax collections in Jordan. The researcher developed a questionnaire that has been run from the reality of his personal experiences of income tax employee and from previous studies on the field of the study. The questionnaire has been developed according to the Likert scale Quintet. Moreover, the researcher use (Chronbach's Alpha) equation to calculate the reliability coefficient of this study. The dependent variable is income tax collections and the explanatory variables are: existence of the record and documents, documentary examination, technical examination and accountable examination. The outcomes of this study show that the existence of the records and documents, high technical skills for auditing accounts, leads to improved collections of the income tax department. Finally, the results present that there is no different point view of auditor's income tax on the income tax collections attributable. On the opposite side, there are different point views of auditor's income tax on the income tax collection according to their qualification.*

**Key words:** Income tax collections, income tax, self-assessments, income tax auditors, Jordan.

## 1. Introduction

The income tax is considered as one of the financial support of the general budget in Jordan, so as to get the needed funds to use it in public expenditure and to fulfill the welfare of the society, the fact that the income tax is imposed and gotten through a number of ways (Betreeq, 2005; William and Andrew, 2014), the researcher concerned with one of the most important of these methods which called the self-assessment. By this way of taxpayer provides an account to the income tax and sales Department, including the value of the tax base and the payable tax. This method is considered as one of the fastest and best way of assessment. In this account, the required validity of the provided account is available from all respects .In this study, the researcher spoke about the self-assessment and its effect on the tax collection from the income tax auditor's point view in Jordan. The researcher also depended on several variables; the existence of records and documents, the technical examination, accountable and documentary examination. Moreover, to know the differences on the auditor's points of view about the tax collection referring to the demographic factors (the experience, the gender, the career level and the qualification).

The problem of the study lies in the weakness of the income taxpayers in providing the tax returns. That leads the income tax department to use the administrative assessment methods to end the payer's issues. These methods increase the number of issues converted to the courts, which lead to lose a high proportion of the collections of the department and retard the payable taxes. The importance of the study comes from the effective contribution of the income tax department's collections to the public budget of the country. As a result the need for

activating the role of self-assessment arises as well as stimulating the payers to provide the tax account, Introduction to build a trust between the department and the payers in finishing the income tax issues in order to accelerate and increase the tax collection. This study aims to Show the extent of voluntary compliance of the taxpayer in providing the tax account for the speed and increase in taxes collections. Furthermore, Increase the trust of the tax payers in the department, which reduce the proportion of the delayed taxes. Also, promote the awareness in the taxpayers of the importance of the self-assessment system. Thus, Decrease the number of issues that transforms to the courts to reduce the period of time needed to collect the taxes.

Tax defined as: “amount of money imposed by government on the taxpayers by force contribution to cover the public expenditure, paid permanent without bringing any benefit because they are solidarity members in the society, and have imposed associated with ability to pay to achieve the financial, economic and social objectives of the government (Khasawneh, 2010; Alastair, 2012; Deborah and Rainer, 2008). Income tax is one of direct tax that imposed on earned income for the taxpayers from all taxable income resources like services, commerce, job, rent, construction, exchange and any taxable income (Khateeb and Shameih, 2007; Adebisi, and Gbegi, 2013).

To calculate the income tax payable on any taxpayer, we must determine the tax base line with the interests of the state, society's and the taxpayer interest, and to determine the amount of this tax there are two main ways, the first way is self-assessment, according to this method taxpayers provide a statement with the results of his work as shown on its books and supporting documents, while the data provided by taxpayers are not final, income tax authority has the right to make necessary adjustment to get to the real profit. (Khatib and Shamieh, 2010). The second way is administrative

assessment, article 30 stated that “If a taxpayer fails to file a tax declaration within the specified period in this law, the department shall issue a preliminary assessment decision specifying the estimated tax value on the taxpayer for the related tax period(s) and any fine and other due amounts, and the taxpayer shall be notified in writing with the result of this decision. (Temporary Income Tax Act for the year 2009). The amounts claimed shall be considered collectible after 30 days of the date of notifying the taxpayer and any collected amounts shall be considered as advanced payments on the account of the final due tax, and this decision shall not be considered final for the purposes of objection or juridical appeal. After 30 days from the notification in writing of the result of the preliminary assessment the auditor may issue an administrative assessment and the taxpayer shall be notified in writing with the result of the administrative assessment decision and this decision may be challenged before the committee.

## **2. Literature Review and Hypotheses Development**

Literature that investigates the importance of Income tax assessment techniques is still characterized as deficient. Furthermore, many researchers investigate the tax aviation and tax avoidance ((Adebisi and Gbegi, 2013; William and Andrew, 2014; Philip, 2009; Damianj and Morgan, 2011; Alice, Kevin, and Sarah, 2009; Tim, Lisa, Abigail and Alison, 2010). Sarker (2003) in his study under the title “Improving Tax Compliance in Developing Countries via Self-Assessment Systems” aimed to shed tax estimator and make recommendations on the ways enable the application of the self-assessment system successfully through explaining the lessons learned from the Japanese experience. The study also focused on the advantage of the application of the self-assessment system as one of the ways used by many countries in developing their administrative system .The finding in the tax laws .In

addition to providing an extensive consulting services to taxpayers especially during the peak tax period . Kwai and Wong, (2011) study under the title “A Study on Self-Assessment Tax System Awareness in Malaysia” how to explore and identify the key dimensions that determine the service quality of the Inland Revenue Board, Malaysia (IRBM) under the new Self-Assessment tax system. The scope of this study is based on the perceptions of individual taxpayers (comprising government employees, private sector employees and self-employed businessmen) and tax agents. First, this study aims to investigate if Malaysian petty traders understand the mechanism of self-assessment tax system, and secondly, to solicit the problem faced by Malaysian petty traders in tax compliance and tax audit in the era of Self-Assessment tax system (SAS). The empirical study was undertaken by conducting a questionnaire survey based on convenient sampling of 310 respondents, that is, 193 male, petty traders and 117 female petty traders from 12 states in Malaysia. Findings from this study reviewed that the Self-Assessment tax system places an onerous responsibly for petty traders to comprehend the new system and to comply with the tax administration aspects as to the computations, payment of taxes, and record keepings. It is suggested that the IRBM to impose penalty discretionary, to take into account of the educational background, financial position, the amount of tax understated, the frequency of tax defaults of the petty traders. This study provides an important insight that the Malaysian tax policy makers and the IRBM ought to seriously consider a simpler and pragmatic tax assessment system, tailor make for petty traders to achieve tax administrative compliance, efficiency, particularly on the taxpayers’ awareness and the services needs have some implications for tax planners and policy makers.

Al-shwabkah, (2005) study. It’s presented under the title “The commitment of the taxpayer in submitting a correct

account if his self-assessment in the Jordanian income tax law. The aim of this study was to focus on the side effect that the taxpayer get as a result of the commitment in submitting the report of the self-assessment on time with correct information. This study concluded that series of shortcomings and defects in the maintenance of the Jordanian project when adopting this commitment either in defining its feathers or the sanctions arising from its beach. Furthermore, Abu naba'a, (2002) It's presented under this title "The impact of the assessment warden's decision at the objection stage on tax collection in the income tax department in the west bank." It aimed to know the importance of the warden's decision on the objection time and its reflection on tax collection and the attempt to reach the planned tax collection in the general budget and how to achieve the growing goals of the state. This study includes the effect of the warden's decision and their awareness in fastening an finishing the objectionable files without using injustice way with dealing with the taxpayer .At the same time preserving the right of the state in its financial benefits .It also shows the importance of other effecting variables in ending objects. And there was a great role for the tax payers and their consciousness and desire in ending the files .So as there was an effective role for the experience of the audit committees in accelerating the tax collection in addition to the encouraging incentives that provided by the tax department. While, Zaitoon, (2003) study, its presented under this title "The effect in activating the self-assessment and the auditor's responsibility in enhancing the trust of the tax payers and reducing the tax evasion in Jordan." It aimed to know the helpful elements in activates the self-assessment and the role of the auditors in reducing the tax evasion phenomenon Problems facing the estimators in their attempt to reduce this phenomenon.

The finding of this study is that activating assessment process help in reducing the tax evasion phenomenon form the auditor and estimator's point of view .As well as it helps in

activating the role of the auditor in accepting the financial statement in reducing the tax evasion. Moreover, Al-hajj, (2003) study under the title “The effect of the new Jordanian income tax law on collecting taxes in Jordan.” It aimed to know the effect of the new Jordanian income tax law number 14 of the year (1995) which is applied from 1/1/1996 and amended the law number (4) of the year (1992) on collecting the income tax in Jordan .The researcher concluded that there is no positive effect of the new law on income tax collection in Jordan .He recommended to rethink about the points of the new law to serve the tax collection.

This study distinguishes from previous studies that this study discussed the impact of self-assessment of income tax collections through the use of various methods of checking accounts, such as: record and documents and technical examination, and thus know the effect of different methods of screening on income tax collections, unlike previous studies, which focused on increasing compliance voluntary systems through the use of self-esteem, and a commitment to providing revealed self-esteem and reduce the phenomenon of tax evasion. According to the previous discussion the following hypothesis exists:

- There is no statistic significant relation between the existence of the record and documents and the income tax collections.
- There is no statistic significant relation between the documentary examination and the income tax collections.
- There is no statistic significant relation between the technical examination and the income tax collections.
- There is no statistic significant relation between accountable examination and the income tax collections.
- There is no statistic significant relation between the differences of the auditor’s point of view about the income tax collections referring to the demographic changes; like (experience, gender, career level, qualification).

### **3. Methodology**

#### *3.1 Study population and sample*

Study population consisted all auditors of income tax and sales in all departments of income tax and sales in the central region and consists of (475) tax auditors. While, Sample consists (150) of income & sales tax auditors, supervisors & Auditors directors, they were selected in a manner stratified random sample, tables (1, 2, 3, 4, 5) showing the distribution of the study sample by variables.

**Table (1): The distribution of the study sample by gender variable**

<b>Sex</b>	<b>Repetition</b>	<b>Rate</b>
Male	<i>125</i>	83.3%
Female	<i>25</i>	16.7%
Total	<i>150</i>	100%

**Table (2): The distribution of the study sample by experience variable**

<b>Experience</b>	<b>Repetition</b>	<b>Rate</b>
1 year - less than 5 years	<i>35</i>	<i>%23.3</i>
5 years - less than 10 years	<i>33</i>	<i>%22</i>
5 years - less than 15 years	<i>33</i>	<i>%22</i>
15 years - less than 10 years	<i>49</i>	<i>%32.7</i>
Over 15 years	<i>150</i>	<i>%100</i>

**Table (3): The distribution of the study sample by qualification variable**

<b>Qualification</b>	<b>Repetition</b>	<b>Rate</b>
Bachelor	<i>127</i>	<i>%84.7</i>
Graduate	<i>23</i>	<i>%15.3</i>
Total	<i>150</i>	<i>%100</i>

**Table (4): The distribution of the study sample by major variable**

<b>Major</b>	<b>Repetition</b>	<b>Rate</b>
Accounting	<i>135</i>	<i>%90</i>
Law	<i>8</i>	<i>%5.3</i>
Other	<i>7</i>	<i>%4.7</i>
Total	<i>150</i>	<i>%100</i>

**Table (5): The distribution of the study sample by Career level Variable**

<b>Career level</b>	<b>Repetition</b>	<b>Rate</b>
Tax auditor	<i>121</i>	<i>%80.7</i>
Supervisor	<i>24</i>	<i>%16</i>
Manger	<i>5</i>	<i>%3.3</i>
Total	<i>150</i>	<i>%100</i>

We note from the study of the characteristics of the study sample that (83.3%) of the income and sales tax auditors are male because the work of the income tax auditors need a double effort and also requires exit to the premises of taxpayers, this work is hard done by females, also notes that (32.7 %) of the income tax auditors have experiences exceeded (15) years, and the minimum for a job tax auditor is the bachelor's degree and note that (23%) of the staff of the income and sales tax are holding advanced degrees (master's and doctoral), and (90%) of the income and sales tax auditors are the specialty of accounting.

### **3.2 Study tool, validity tool and tool stability**

The researcher was able to develop a questionnaire that runs from the reality of his personal experiences to income tax employee and from previous studies on the subject of the study, it developed according to the Likert scale Quintet. Furthermore, Validity tool confirmed through the presentation the questioner to a number of experienced arbitrators in this field, we have made modifications made by the arbitrators in their remarks. Moreover, the researcher use (Chronbach's Alpha) equation to calculate the reliability coefficient of this study, table 6 shows the reliability coefficients for each area of study.

**Table (6): The reliability coefficients for the study areas**

<b>Study area</b>	<b>Coefficient factor</b>
Existence of the record and documents.	<i>%76</i>
Documentary examination	<i>%75</i>
Technical examination	<i>%77</i>

Accountable examination	<b>%85</b>
Income tax collections.	<b>%73</b>
Total	<b>%88</b>

### 3.3 Variables and model specifications

This study uses questioner to collect the data, also use the SPSS program to measure the dependent variables (income tax collections). The explanatory variables include: (Existence of the record and documents, Documentary examination, Technical examination and Accountable examination). Moreover, the researcher includes some control variables to the model that may affect the dependent variable (income tax collection). Control variable consists: (gender, experience, qualification, major and Career level). Thus, to examine the association among dependent variable (income tax collection) and the independent variables, we use the linear multiple regression analysis. Regression is a suitable tool to analysis this type of research. The following model is estimated:

$$TAXCO_{i,t} = \alpha + B1EXREC_{i,t} + B2DOCEX + B3TECEX_{i,t} + B4ACCEX_{i,t} + B5GEND_{i,t} + B6EXPER_{i,t} + B7QUALI + B8MAJO_{i,t} + B9CARL_{i,t} + \epsilon_{i,t}$$

The definition of all variables used in this study is listed in table (7).

**Table (7): Definition of Variables**

Variable	Definition
TAXCO	income tax collection
EXREC	Existence of the record and documents
DOCEX	Documentary examination
TECEX	Technical examination
ACCEX	Accountable examination
GEND	Gender
EXPER	experience
QUALI	qualification
MAJO	major
CARL	Career level

## 4. Empirical results and discussion

### 4.1 Empirical results

Table (8) shows the mean and standard deviation for all study hypothesis, we found that there is a relationship between existence of the record and documents and the income tax collections for all the paragraphs , the average and standard deviation for all paragraphs is (3.42) , (0.661) respectively. Moreover, there is a relationship between existence of the record and the documentary examination and the income tax collections for all the paragraphs , the average and standard deviation for all paragraphs is (3.74), (0.382) respectively. Also, there is a relationship between the technical examination and the income tax collections for all the paragraphs, the average and standard deviation for all paragraphs is (4.09) , (0.444) respectively. Furthermore, there is a relationship between accountable examination and the income tax collections for all the paragraphs , the average and standard deviation for all paragraphs is (3.74) , (0.633) respectively.

**Table (8): The mean and standard deviation**

Ser.	Figure	Mean	Standard deviation
1	The availability of audited financial statements leads to speed the collection of the tax due.	3.97	0.732
2	When financial statements caught by the taxpayer, Tax adjustments are limited to legal ratios.	3.22	0.975
3	Caught financial audited statements leads to the emergence of general and administrative expenses are real.	3.45	0.952
4	Taxpayers Declare all sources of all taxable income when keeping audited financial statements.	3.07	0.988
5	The existence of audited financial statements leads form the real cost.	3.37	0.952
<b>the existence of the record and documents in the case of self-assessments</b>		3.42	0.661

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Ser.	Figure	Mean	Standard deviation
1	tax Auditor examine the formal aspects of the documents	4.05	0.548
2	Supporting documents for operations are examined to validating the document itself	4.11	0.569
3	Tax auditor sure that the supporting documents of operations is original not copy.	4.12	0.644
4	Tax auditor sure that the accounting entry is right.	4.09	0.659
5	Tax auditor makes sure that the document is enhance for the accounting records is enough.	4.10	0.683
<b>documentary examination and the income tax collections in the case of self-assessments</b>		4.09	0.444

Ser.	Figure	Mean	Standard deviation
1	Tax auditor focuses on abnormal large numbers.	3.88	0.768
2	The income tax auditor follow-up small Repeated figures.	3.27	0.926
3	Elements of expenses are linked with revenues.	4.10	0.642
4	Income tax auditor depends on the critical review.	3.38	0.825
5	Income tax auditor Guided prior year's financial statements.	4.06	0.570
<b>technical examination and the income tax collections in the case of self-assessments</b>		3.74	0.382

Ser.	Figure	Mean	Standard deviation
1	Income tax auditor examines the transfer opening balances and compliance with the previous figures.	3.87	.791
2	Income tax auditor rely on the general journal to verify totals and subtotals for these books.	3.53	.833
3	Income tax auditor check inventories statements to verify the calculations.	3.93	.860
4	Customers analytical statements are Audited to sure they are correct mathematically.	3.84	.803
5	Income tax auditor audit the final financial statements to ensure accuracy of calculations.	3.92	.710
6	Accounting machines used in the project are examined.	3.35	.991
<b>Accountable examination and the income tax collections in the case of self-assessments</b>		3.74	.633

Table (9) shows that there is no statistic significant relation between the differences of the auditor’s point of view about the income tax collections referring to the demographic changes experience , gender and career level while there’s relationship between the differences of the auditor’s point of view about the income tax collections referring to qualification , the F value and the statistical significance is (8.880)(0.003) respectively , this difference due to accumulation of scientific and practical experiences for the higher qualification.

**Table (9): Total sqires, degree of freedom, main sqires and F test**

scope	Total sqires	Degree of freedom	Main sqires	F	Statistical significance
Gender	0.586	1	0.586	1.962	0.163
Experience	1.375	3	0.458	1.533	0.209
qualification	2.655	1	2.655	8.880	0.003
Career level	1.515	2	0.757	2.533	0.083

#### 4.2 *Results and Discussion*

To examine the hypotheses, the researcher used (T.Test) for single samples, as shown in the table (10).

**Table (10): Mean, standard deviation and T test**

Scope	Mean	Standard deviation	T	Statistical significance
The existence of the record and documents in the case of self-assessment	3.42	0.661	7.727	0.000
the documentary examination of the record and documents in the case of self-assessment	4.09	0.444	30.179	0.000
the technical examination of the record and documents in the case of self-assessment	3.74	0.382	23.676	0.000
accountable examination of the record and documents in the case of self-assessment	3.74	0.633	14.319	0.000
Income tax collections in the case of self-assessment	3.40	0.579	8.489	0.000

The first hypothesis states that "There is no statistic significant relation between the existence of the record and documents and the income tax collections". Through the above table we note that the calculated value of (T) (7.727), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of statistical significance (0.05) (0.000), therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic significant relation between the existence of the record and documents and the income tax collections".

The second hypothesis states that "There is no statistic significant relation between the documentary examination and the income tax collections. Through the above table we note that the calculated value of (T) (23.676), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of statistical significance (0.05) (0.000), therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic Significant relation between the documentary examination and the income tax collections.

The third hypothesis states that "There is no statistic significant relation between the technical examination and the income tax collections". Through the above table we note that the calculated value of (T) (30.179), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of statistical significance (0.05) (0.000), therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic significant relation between the technical examination and the income tax collections".

The fourth hypothesis states that "There is no statistic significant relation between accountable examination and the income tax collections". Through the above table we note that the calculated value of (T) (14.319), which is greater than the value of spreadsheet at the same level, as well as The value of

(sig.) at the level of statistical significance (0.05) (0.000), therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic significant relation between accountable examination and the income tax collections".

The fifth hypothesis states that there is no statistic significant relation between the differences of the auditor's point of view about the income tax collections referring to the demographic changes; like (experience, gender, career level, qualification)". Through the above table we note that the calculated value of (T) (8.489), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of statistical significance (0.05) (0.000) ,therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic significant relation between the differences of the auditor's point of view about the income tax collections referring to the demographic changes ; like (experience , gender , career level , qualification)", We note there is a difference between the auditor's point of view about the income tax collections referring to qualification as the value of "F" (8.880) and statistical significance (0.003) and therefore accept the null hypothesis, which states that ' there is no statistic significant relation between the differences of the auditor's point of view about the income tax collections referring to qualification.

We noted from the discussion of the results of the study there's a strong relationship between the variables of the study and of (records and documents, the technical examination, the documentary examination, accountable examination) and income tax collections, the researcher believes that the reason for this relationship dating back to the commitment form income tax auditors for procedures and not leave any decision before audited and approved by the auditor supervisor and ensure the safety of the application procedures.

## **Conclusions**

- Existence of the records and documents leads to improved collections of the income tax department.
- High technical skills for auditing accounts leading to increased collections of the Income Tax Department.
- Accountable examination, documents and records leads to increased collections of the income tax department.
- There is a relationship between the different point view of auditor's income tax on the income tax collections attributable to demographic factors (experience, sex, position).
- There is no relationship between the different point views of auditor's income tax on the income tax collections attributable to qualification.

## **Recommendations**

- Increase voluntary compliance of tax payers by providing free consulting services to tax payers.
- Increase incentives for tax payers who are committed to providing the proper detection of self-assessment.
- Found a strict regimen of sanctions for non-compliance with assigned commensurate with the charge of the financial situation and the level of winning in the amount of tax.
- The need to conduct a field survey and continuously to see non-tax payers.

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