

A study of taxpayers' intention in using e-filing system: A case in Labuan F.T s

Abstract

This study used the Technology Acceptance Model (TAM) to examine taxpayers' intention in using e-Filing system. Data are collected from three higher learning institutions' staffs particularly in Labuan F.T. The purpose of this study is to determine the relationship between taxpayers' intention to use e-Filing towards attitude, perceived usefulness, perceived ease of use, information system quality, information quality and perceived credibility of the system. Further, this study also examines critical determinant (attitude, perceived usefulness, perceived ease of use, information system quality, information quality and perceived credibility of the system) in TAM that influence most taxpayers' intention. This study has replicated few methods from previous studies. i.e (Davis., et al. (1989), DeLone and Mclean (1992), Wang.,Y.S. (2002) and Chang., I.C., et.al.(2005)). This study is analyzed with reliability analysis, correlation analysis and Standardized Regression Weight (using Structural Equation Modelling). The result confirms a strong relationship between TAM determinants and taxpayers' intention. Consequently, this paper will assist Inland Revenue Board (IRB) to improve their Internet e-Filing system. This in turn, will be useful for them to educate Malaysian taxpayers in order to improve their attitude using e-Filing as their mode to file tax return undoubtedly.