



UNIVERSITI PUTRA MALAYSIA

**INFLUENCE OF PERCEPTION OF TAX FAIRNESS, SOCIAL MEDIA,
RELIGIOSITY AND CUSTOMS LAW ON IMPORT DUTY NON
COMPLIANCE BEHAVIOUR IN MALAYSIA**

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GSM 2020 1



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By

YUSRI HAZROL BIN YUSOFF

**Thesis Submitted to the Putra Business School, in Fulfilment of the
Requirements for the Degree of Doctor of Philosophy**

July 2019

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Abstract of thesis presented to the senate of Universiti Putra Malaysia in fulfilment of the requirement for the degree of Doctor of Philosophy

INFLUENCE OF PERCEPTION OF TAX FAIRNESS, SOCIAL MEDIA, RELIGIOSITY AND CUSTOMS LAW ON IMPORT DUTY NON COMPLIANCE BEHAVIOUR IN MALAYSIA

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YUSRI HAZROL BIN YUSOFF

July 2019

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The issue of tax noncompliance has been critically discussed by the Malaysian Government and academic researchers due to the fact that the tax noncompliance directly affects the source of national income. Indirectly, the noncompliance affects the social and economic development of a country. In Malaysia, the Royal Malaysian Customs Department (RMCD) is responsible for administering and enforcing the law of indirect taxes including import duty. Despite the legal implementation over 50 years, tax noncompliance remains sticky and increases at an alarming rate. Various strategies and actions have been invested in mitigating the worsening issue. Existing actions taken are mostly related to the economic factors such as raising penalties, increasing the number of operations and inspections, adding the number of enforcement officers and claiming tax debts through court action.

In order to overcome this problem, this study points out the equal importance of the agency and policy makers to view and resolve this issue through the non-economic perspectives for a number of reasons. First, the actions of a non-economic factors are more closely related to the action in which behaviour of taxpayers or importer can be controlled before the noncompliance takes place. Second, preventive and controlling measures of noncompliance can be enhanced as it saves time, energy and cost for solving the issue when it occurs. In order to understand the Malaysian taxpayer's noncompliance behaviour, the study intends to adapt the Theory of Planned Behaviour (TPB) to describe behaviour and actions taken by the noncompliant taxpayers.

In addition, this study proposes import duty as it involves with the highest number of Bill of Demand (BOD) issued by the RMCD in comparison with other indirect taxes. As a matter of fact, import duty accounts for the highest contribution in indirect taxes. This situation signifies a severe matter to the agency and policy makers as it potentially leads to serious leakage in the national revenue. Therefore, studying the taxpayers' behaviour in case of import duty is strongly relevant based on the belief that if the noncompliance issue can be gradually solved, it will offer a positive impact on the economic, social and national development.

Using a quantitative research approach, survey questionnaires were distributed to 636 company that the listed under BOD. Partial Least Squares (PLS) software was applied to examine the direct and mediating effect hypotheses. The results revealed that non-economic factors have a relationship with Import Duty noncompliance behavior. Moreover, Behavioural Intention (Intention Not to Comply) is strongly support as mediator between non-economic factor and noncompliance behavior in the indirect tax. Except, Perception of Tax Fairness has direct relationship with noncompliance behavior. The results will be useful to the Indirect tax systems in developing proper strategy to combat noncompliance issue especially in Malaysia. Policy makers (Royal Malaysia Customs Department) could also benefit from this study by providing advisory services and assistance programs that could help the taxpayers in improving their compliance.

The study has successfully filled the gap in literature by empirically establishing the relationship between non-economic factors (Perception of Tax Fairness, Social Media, Customs Law and Religiosity) and Import Duty Noncompliance Behavior. The study has also contributed to the existing body of knowledge in indirect tax systems by integrating the non-economic factor with adopted Theory Planned Behavior context into current research framework.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia
sebagai memenuhi keperluan untuk Ijazah Doktor Falsafah

**PENGARUH PERSEPSI KEADILAN CUKAI, MEDIA SOSIAL,
KEAGAMAAN DAN UNDANG-UNDANG KASTAM KE ATAS
KETIDAKPATUHAN TINGKAHLAKU DI IMPORT DI MALAYSIA**

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Isu ketidakpatuhan cukai telah dibincangkan secara kritikal oleh penyelidik akademik dan kerajaan disebabkan senario ini boleh menjejaskan sumber pendapatan negara. Secara tidak langsung, ketidakpatuhan ini memberi kesan kepada pembangunan sosial dan ekonomi sesebuah negara. Di Malaysia, Jabatan Kastam Diraja Malaysia (JKDM) dipertanggungjawabkan untuk mentadbir dan menguatkuasakan undang-undang cukai tidak langsung termasuk duti import. Walaupun pelaksanaan perundangan ini telah lebih 50 tahun, isu ketidakpatuhan cukai masih kekal dan semakin meningkat pada kadar yang membimbangkan. Pelbagai strategi dan tindakan telah dibuat bagi mengurangkan isu yang semakin meruncing. Tindakan sedia ada yang diambil kebanyakannya berkaitan dengan faktor ekonomi seperti meningkatkan penalti, meningkatkan bilangan operasi dan pemeriksaan, menambah bilangan pegawai penguatkuasa dan menuntut hutang cukai melalui tindakan mahkamah.

Dalam usaha untuk mengatasi masalah ini, kajian ini menunjukkan peri pentingnya agensi dan penggubal dasar untuk melihat dan menyelesaikan isu ini melalui perspektif bukan ekonomi berdasarkan beberapa alasan tertentu. Pertama, tindakan faktor bukan ekonomi adalah lebih berkait rapat dengan tindakan manusia iaitu kelakuan pembayar cukai atau pengimport boleh dikawal sebelum ketidakpatuhan itu berlaku. Langkah kedua, pencegahan dan pengawalan ketidakpatuhan boleh dipertingkatkan kerana dapat menjimatkan masa, tenaga dan kos untuk menyelesaikan sesuatu isu apabila berlaku. Dalam usaha untuk memahami tingkah laku ketidakpatuhan pembayar cukai di Malaysia, kajian ini telah menggunakan teori yang sesuai iaitu teori Tingkah Laku Terancang (TPB) untuk menghuraikan tingkah laku

dan tindakan yang diambil oleh pembayar cukai yang tidak akur akan arahan tersebut.

Di samping itu, kajian ini mencadangkan kajian ke atas duti import kerana melibatkan Bilangan Tuntutan (BOD) yang tertinggi telah dikeluarkan oleh JKDM berbanding dengan cukai tidak langsung yang lain. Selain itu, kutipan duti import juga merupakan hasil tertinggi dalam cukai tidak langsung di Malaysia. Situasi ini menandakan satu perkara yang sangat buruk kepada agensi dan pembuat dasar kerana berpotensi membawa kepada kebocoran serius dalam kutipan hasil negara. Oleh itu, kajian kelakuan pembayar cukai dalam kes duti import adalah sangat relevan berdasarkan kepada kepercayaan bahawa jika isu ketidakpatuhan ini dapat diselesaikan secara lebih berhemah, keadaan ini akan memberi kesan positif ke atas pembangunan ekonomi, sosial dan negara.

Dengan menggunakan pendekatan penyelidikan kuantitatif, borang kaji selidik telah diedarkan kepada 636 Syarikat yang disenaraikan di bawah BOD. Perisian *Partial Least Squares* (PLS) telah digunakan untuk menguji hubungan ke atas faktor pembolehubah yang dipilih. Keputusan menunjukkan bahawa faktor bukan ekonomi mempunyai hubungan dengan tingkah laku yang tidak patuh dalam duti import. Lebih-lebih lagi, niat untuk melakukannya (tidak patuh) adalah sangat menyokong sebagai pengantara antara pembolehubah yang dikaji dengan tingkah laku ketidakpatuhan dalam cukai tidak langsung. Hal ini berbeza dengan persepsi terhadap keadilan cukai yang mempunyai hubungan secara langsung dengan tingkah laku yang tidak patuh. Keputusan ini sangat berguna kepada pentadbir sistem cukai tidak langsung dalam membangunkan strategi yang sesuai untuk membanteras isu ini terutamanya di Malaysia. JKDM sebagai penggubal dasar juga boleh mendapat manfaat daripada kajian ini dengan memberikan khidmat nasihat dan program bantuan yang boleh membantu pembayar cukai dalam meningkatkan kepatuhan mereka.

Kajian ini telah berjaya memenuhi jurang dalam penyelidikan dengan mewujudkan hubungan antara faktor bukan ekonomi (persepsi kepada keadilan cukai, media sosial, undang-undang Kastam dan keagamaan) dan tingkah laku ketidakpatuhan ke atas duti import. Kajian ini juga telah menyumbang kepada pengetahuan akademik berkaitan sistem cukai tidak langsung dengan mengabungkan faktor bukan ekonomi dengan teori yang telah digunakan dalam rangka kerja penyelidikan semasa.

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I certify that a Thesis Examination Committee has met on 26 July 2019 to conduct the final examination of Yusri Hazrol Yusoff on his thesis entitled "Influence of Perception of Tax Fairness, Social Media, Religiosity and Customs Law on Import Duty Non Compliance Behaviour in Malaysia" in accordance with the Universities and University Colleges Act 1971 and the Constitution of the Universiti Putra Malaysia [P.U.(A) 106] 15 March 1998. The Committee recommends that the student be awarded the Doctor of Philosophy.

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LIST OF ABBREVIATIONS

RMCD	Royal Malaysia Customs Department
ASEAN	Association of Southeast Asian Nations
PTA	Preferential Trading Arrangement
BOD	Bill of Demand
TPB	Theory Planned of Behaviour
GDP	Gross Domestic Product
EU	European Union
WCO	World Customs Organization
CA	Customs Act
MAQIS	Malaysian Quarantine and Inspection Services
SIRIM	Scientific and Industrial Research Institute of Malaysia
GATT	General Agreement on Tariff and Trade
WTO	World Trade Organization
K1	Kastam 1
K9	Kastam 9
PLS-SEM	The partial least squares - structural equation modeling
MITI	Ministry of International Trade and Industry
MIDA	Malaysian Investment Development Authority

CHAPTER 1

INTRODUCTION

1.1 An Overview

This chapter begins with the background of the research, a brief explanation of tax noncompliance behaviour and the significance of import duty in Malaysia. Problem statement, research questions, research objectives, contributions and conclusion of the study are also presented in the later part of this chapter

1.2 Background of the Study

A large number of studies have focused on direct tax noncompliance. However, studies on indirect tax, such as import duty, are still scant. Indirect taxes have been given attention by researchers since taxation became the main source of income for many developed countries, such as France, Australia and New Zealand. Even more attention was given as it became the main source of income when the European Union (EU) began to plan and prepare its annual budget for national expenditure, which is based on indirect taxes. In addition, the EU also uses indirect tax as its current economic performance indicator, and this is reported in the gross domestic product (GDP) and financial performance report. To support this statement, Ernst and Young (2012) revealed that the indirect tax system has become more efficient for budgetary and country funds. In the same study, Ernst and Young (2012) also found tax collection from indirect taxes, such as import duty and local taxes, act as a “mirror” to reveal the actual fund performance of a country. In this regard, international investors began to switch their direction by using indirect tax and import duty as one indicator for international investing purposes (Ernst & Young, 2012). Thus, import duty is a necessary and important indicator for decision-making to generate international investment.

Researchers on indirect taxes, have focused their interest on compliance issues, which can be seen through the studies of Sales Tax by Bidin et al. (2015) and Import Tax by Mohamed (2016). To differentiate and distinguish the outcomes from this study and past studies, this study focuses on import duty noncompliance. Studies on tax noncompliance remains limited and the issue deserves urgent attention. This is due to the persistent challenges and difficulties in getting access to the correct information on indirect tax in Malaysia (Miskam et al., 2013). The difficulty arises partly due to the Official Secrets Act (OSA) 1972. Despite the challenges, a few studies on indirect tax have been undertaken in Malaysia, such as services tax evasion on imported vehicles (Miskam et al., 2013); and the tax gap measures in the services industry (Jamaluddin et al., 2013). However, these studies only address the

economic impact on the tax gap. According to Kasipillai (1999), to understand tax noncompliance behaviour, researchers need to view both economic and non-economic factors. However, research on non-economic factors is limited, especially in developing countries, such as Malaysia. Therefore, Kasipillai (1999) suggested further exploratory research on the non-economic factors.

Noncompliance behaviour in Malaysia may be influenced by the religious factor, because the country is home to a multicultural population, with their own respective religious beliefs and faiths (Kleinsinger, 2003). According to the Royal Malaysian Customs Department (RMCD) annual report 2015, Malaysian taxpayers are represented by Muslim (50%), Buddhist (38%), Hindu (8%) and four percent for other religions or faiths, including Christianity. These taxpayers often have different perceptions of tax, which is potentially elucidated by their religion or faith. The divergence in the perception due to racial and religious backgrounds in Malaysia warrants inquiry to further comprehend the role of religion in influencing taxpayers' noncompliance behaviour, which remains a grey area in the extant literature. A good trait of a religion's followers is to obey the opinions of their religious scholars (Brancato, 1969). Thus, the opinion of scholars can create religiosity behaviour and impact the level of compliance among taxpayers.

Perception of tax fairness is considered as a non-economic factor (Richardson, 2006). Recently, there has been concern manifested by the Malaysian taxpayers on the benefits of various initiatives and efforts administered by the government. They also have a growing doubt over the overestimated expenses incurred and have vocally expressed their dissatisfaction with imprudent spending by the government (Sinnasamy et al., 2015). Some of taxpayers are displeased as they perceive that the government has inappropriately allocated the national funds, and a significant amount of tax paid by them has not been prudently managed (Devos, 2009). Discouraged by the mentioned practice, they perceive that if this continues, it would be 'unfair' for them to continue to contribute to the tax revenue. This is one of the many existing examples to show tax fairness. Considering the above situation which is currently happening in this country (Sinnasamy et al., 2015), there is a strong necessity to investigate the impact of tax fairness on noncompliance behaviour among Malaysian taxpayers.

As a member of the World Customs Organization (WCO), Malaysia complies with the policies and regulations under the purview of the Customs Act 1967. Since the introduction of the Customs Act in 1967, the RMCD has been committed to addressing the noncompliance issue through numerous measures, including heavy financial and legal penalty. Murray (2015) implied that stricter laws should be enforced to educate taxpayers to be more disciplined and responsible in paying tax. Despite numerous actions and legal enforcement undertaken by the RMCD, the efforts have not adequately and effectively reduced noncompliance cases; in fact, noncompliance behaviour

appears to be more severe. Noncompliance is more apparent among the importers in spite of the heightened level of enforcement. This situation literally exhibits weak legal implementation in educating the taxpayers on tax compliance. It is therefore equally important to scrutinise the role of tax law in mitigating the worsening noncompliance situation among the taxpayers.

In addition to the factors above, taxpayers' intention is considered as a non-economic factor (Kasipillai, 1999). Intention refers to actions to be performed by the taxpayer. This is clearly explained in Section 135, Customs Act 1967, where the elements of the intent, consciousness and knowledge, are required to prove the offence committed by the taxpayer. Through the case of Malaysia Government vs. Sunthararaju in 2015, the prosecution succeeded in proving the elements of intention, consciousness and knowledge. The offender was found guilty by the Court of attempting to smuggle and evade import duty. In this regard, intention is a very important element in this study because it determines further action by taxpayers.

1.2.1 Noncompliance Study

Tax noncompliance is the failure of the taxpayer to meet the tax obligations, whether the action is done intentionally or unintentionally (James & Alley, 2004). Kirchler et al. (2006) argued that since the degree of compliance varies, certain noncompliance might not be in violation of the law. According to Roth et al. (1989), tax noncompliance occurs through the failure to file returns, misreporting income or misreporting allowable taxable income, such as exemptions, deductions, adjustment and tax credit. Soos (1991) broadly classified noncompliance into four types, namely failing to file a tax return; underreporting of taxable income; overstating tax claims, such as exemptions and expenses; and failing to make timely payment of tax liability.

Different meanings have been given to tax compliance and noncompliance. Kirchler et al. (2006) explained that compliance might be voluntary or enforced. Voluntary compliance is made possible by the trust and cooperation between the tax authority and taxpayers and it is the willingness of the taxpayer on his or her own to comply with the tax authority's directives and regulations. However, in the presence of distrust and lack of cooperation between the tax authority and taxpayers, which creates a tax hostile climate, authorities can mandate taxpayers to comply with the law. Compliance would be enforced on taxpayers who are not willing to pay their taxes through threats and application of audit and fine (Kirchler et al., 2006).

Bărbuță-Misu (2011) categorised the drivers of tax compliance and noncompliance into two factors, economic and non-economic. The economic factor is definite and measurable, which consists of the level of actual income, tax rate, tax benefit, tax audit, audit probability, fines and penalties. The level

of income might have a correlation with the effort (Bărbuță-Misu, 2011). It is explained that income obtained via hard work cannot be spent easily, even for paying taxes. Thus, people who have this type of income are likely to evade taxes. This is similar to Palil and Mustapha (2011) and Bărbuță-Misu (2011), who pointed out that tax compliance decreases when tax rate increases.

In contrast, the non-economic factor explains the attitude toward taxes, personal behaviour, social behaviour and national norms. Attitude towards taxes can be positive or negative (Bărbuță-Misu, 2011). Bărbuță-Misu (2011) explained that a positive attitude indicates good value perception of taxation. For example, some people may personally feel that paying tax is resource sharing. However, when tax is perceived as a constraint, it becomes a cost and burden to the taxpayers, which explains their negative attitude towards taxation, thus influencing them to evade taxes. For example, some people perceive that they could not enjoy the benefits or get any returns from the tax revenue. Thus, they tend to capitalise on the opportunities to evade the taxes. For instance, in the case of import, the importer may unethically declare tax with different tariff codes and product contents that are selectively exempted or have reduced tax to lessen the tax burden, hence leading to paying an insufficient tax amount to the RMCD.

The behaviour of tax noncompliance has been long explained by the punishment- oriented policy, like tax audit and penalty rate (Bărbuță-Misu, 2011). However, the theoretical approach does not completely explain the behaviour of tax noncompliance. Many studies (Chan et al., 2000; Kasipillai et al., 2003; Miskam et al., 2013; Mohamed, 2016) have explained tax noncompliance more realistically. Previous researchers have focused on the determinants of tax noncompliance, for both economic and non-economic factors (Kasipillai et al., 2003). In an impact study of non-economic factors by Kasipillai and Hijattulah (2005), they used ethics as an interpretation of behaviour. In Bărbuță-Misu's (2011) study, norms are explained as the capacity to determine behaviour. For example, if tax evasion is acceptable and becomes common norms of a group, those actions might influence members of the group or other groups.

The non-economic approach has been strongly supported by tax scholars since 1993 (Raihana & Pope, 2014). Recent research on tax noncompliance emphasises the importance of exploring the impact of non-economic factors on tax noncompliance from a number of perspectives, such as the internal value that comes from taxpayers, which is mainly derived from family values, culture and religion (Raihana & Pope, 2014). One of the non-economic factors that has been neglected by most tax noncompliance researchers is religiosity. The religiosity values held by taxpayers are generally expected to effectively prevent negative attitudes and encourage positive attitudes in daily life; hence religiosity is presumed to positively motivate taxpayers to comply with tax laws (Yusof, 2003; Raihana & Pope, 2014).

In Malaysia, the Muslims pay *zakat* as part of religious obligation, but they still need to pay tax. In other words, religiosity might be one of the possible explanations for the taxpayers' positive compliance attitude as evinced in prior literature. Raihana and Pope (2014) found religiosity to be significantly important in encouraging voluntary tax compliance. Religiosity is positively related to voluntary tax compliance. Individuals with higher levels of religiosity are more likely to comply voluntarily with tax laws. Nevertheless, the above study only addresses the role of religiosity in explaining individual income tax. A similar role may potentially influence taxpayers' noncompliance behaviour in Malaysia.

1.2.2 The Importance of Import Duty in Malaysia

In Malaysia, indirect tax consists of export duty, import duty, sales and service tax, excise duty and vehicle levy. Of all the types of indirect tax, only import duty and export duty are categorised as international taxes as both duties involve international trade and require signing of agreements between the trading countries. In order to harmonise the trade agreements, the WCO has introduced a globally acceptable standard to be adopted by all countries, including Malaysia. The Customs Act 1967 has been introduced and enforced to ensure that the country fulfils all the standards as stipulated by the WCO. Meanwhile, other taxes, such as Sales and Service Tax, Excise Duty, and Vehicle tax, are local taxes which involve no international agreement. Each local tax is administered and enforced according to the respective acts.

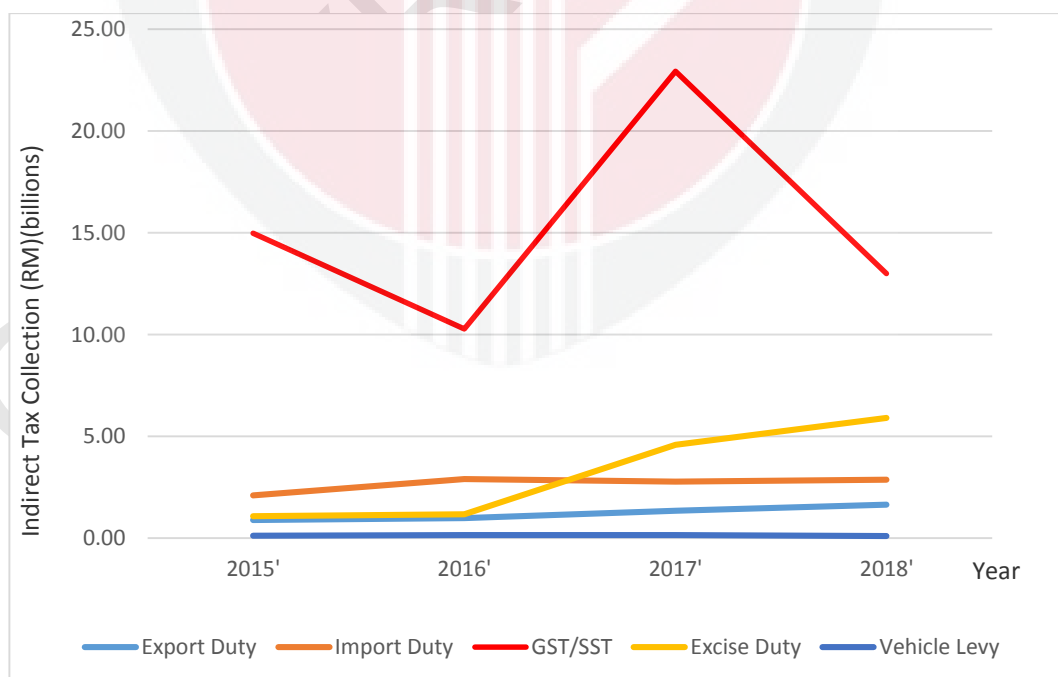


Figure 1.1 : Malaysia Indirect Tax Collected Between 2015 Until 2018.
Source: RMCD yearly report (2018)

In 2017 and 2018, import duty constituted the third highest amount of tax revenue collected. For international tax categories, it was the highest amount of tax collected. Despite the huge amount of tax collected, the true tax revenue collected cannot be captured due to multiple cases of noncompliance. In the absence of noncompliance, the true tax revenue collected could be recovered which is definitely higher than the reported one.

Figure 1.2 below illustrates the non-compliance import duty claimed after the audit report was issued. Although the tax revenue collection shows an upward trend, noncompliance remains prevalent until today. Noncompliance is increasing from year to year. In order to get the revenue for the country, the RMCD will issue a Bill of Demand (BOD) as a summons to reclaim the unpaid tax from taxpayers. This is shown in Figure 1.2, which depicts the issuance of BOD by RMCD to the taxpayers after audit report.

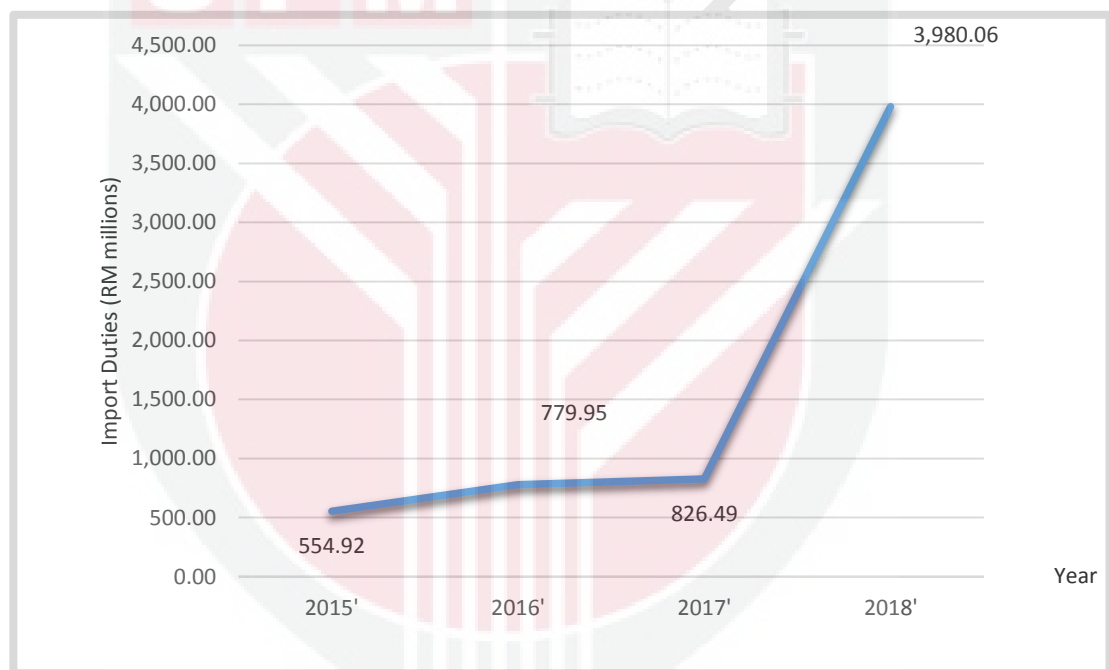


Figure 1.2 : Noncompliance import duty claimed after audit report
Source: RMCD yearly report (2018)

In 2018, import duty noncompliance contributed 19.40 percent of the total import duty collection. It is a significant increase from year 2017, where import duty noncompliance was only 0.66%. Based on the report, high noncompliance was due to procedural noncompliance (in Chapter 2) and the value of declarations that were not paid within the specified period (RMCD Annual Report, 2018).

Under normal practice, taxpayers should declare imported goods within 12 months and depend on the approval granted by the authorities. As a facility offered by the government, the importer can also extend the time from paying the tax before the declaration of tax amount. If they do not pay the tax within the agreed period of time, it is deemed that they have disobeyed the regulations (Section 138, Customs Act 1967). According to Kasipillai (1999), such noncompliance may be explained by the complexity of tax laws, taxpayers' negligence and the inability to obtain the required information to comply. As a result, the RMCD receives insufficient payment from the taxpayers every year. The loss in tax revenue due to noncompliance adversely affects the budget and funds for national development. For import duty, common misconduct observed among the importers are as follows:

1. Incorrect application of tariff code;
2. Forging and falsifying documents;
3. Paying taxes at lower rate;
4. Misusing the facilities; and
5. Breaching the stipulated regulations when doing importation.

The above misconduct started occurring when the RMCD started to introduce the online declaration system. In this system, the importers must declare each imported item by themselves. Self-trust concept has been introduced by the WCO to ensure a speedier and easier importation process for the importers. This would also promote improved trade facilitation, especially for the manufacturers who are now able to procure raw materials abroad more efficiently.

To summarise, although import tax collection is increasing yearly, the number of noncompliance cases is also increasing. This is because the more taxpayers get involved in the importation procedure and systems, the more exposure they get on the weaknesses of the import duty system. Taxpayers or importers will take advantage of the weaknesses in the import duty system as they become more and more familiar with and knowledgeable about it. Thus, the RMCD is taking serious actions to identify the weaknesses in the tax procedure. This agency has started to upgrade electronic systems to prevent leakage in tax collection. Unfortunately, cases of noncompliance are still increasing, and it is worrying the agency and the government.

1.3 Problem Statement

Indirect tax noncompliance remains a critical issue faced by the RMCD (RMCD Annual Report 2017). The BOD has to be subsequently issued to importer companies or individuals who fail to pay their taxes in order to remind them of their responsibilities. In 2018, the RMCD continued to issue the BOD to collect the defaulted payment from the importers. The outstanding amount under

BOD amounted to RM3,980,000,000 (RMCD Annual Report 2018). According to the Ministry of Finance, the BOD claims remain high, involving a large amount of outstanding debt for the country (RMCD Annual report 2018). Among the misconduct identified include wrong application of tariff code, misuse of facilities provided and false declaration of documents (RMCD Annual Report, 2017). The misconduct is only traceable after three years of declaration. Consequently, the RMCD fails to collect the actual amount of revenue imposed on the recorded import transactions. When the income decreases, the government has to reduce its current expenditure (OECD, 2016). Therefore, it affects government expenditure, for example, for education, health care and economic and social well-being. According to Finance Minister, Lim Guan Eng, the impact of the deterioration of the country's fund has caused several development projects to be canceled in order to reduce operating costs (AstroAwani 31st May 2018). This saving has affected national development, cost of living and education. Besides, some non-governmental organisations (NGOs), such as the association of fishermen (NIKMAT) and Malay Contractors' Association Malaysia (PKMM) expressed their concern and anxiety when government spending for subsidies and project development was cut or cancelled, which simultaneously had a direct impact on the economy and the cost of living in Malaysia (Utusan Malaysia, 14th August 2018).

In order to combat noncompliance cases, the RMCD has implemented several measures, such as increasing the number of officers, more stringent enforcement of laws and increasing the fine rate. However, the number of BOD issued to the Malaysian importers still shows an increasing trend. The existing policy implementations suggest ineffectiveness in reducing the BOD. Currently, the existing policy used by the RMCD does not focus on non-economic factors. Thus, this current study investigates the non-economic factors that contribute to this situation.

To understand the non-economic factors, few scholars have suggested that the factors should be considered for studying noncompliance behaviour of taxpayers. One of the non-economic factors is perception of tax fairness (Sinasmay, 2018). A negative perception of tax fairness may influence the taxpayers to be non-compliant. The OECD (2010), on the other hand, suggests that a study on the adoption of social media deserves equal consideration due to its potential impact on modern societies and its role in fostering individual behaviour. Frequent use of social media may supply unlimited information. Importers are not the exception to the influence of social media. Other suggestions, Rahanna (2014) mentioned that taxpayer's internal factor for example, religiosity, should also be given attention. Religious understanding plays a significant role in dictating human beliefs and way of life. The level of religiosity also affects taxpayers' attitude. Salihen et al. (2016) suggested examining the impact of taxpayers' understanding of legislations, and tax regulations which have been administered and enforced earlier by multiple authorities on taxpayers' behaviour. A poor legal system of taxation

may encourage the taxpayers to take advantage of the loopholes. Therefore, this study investigates the roles of all four non-economic factors (perception of tax fairness, social media, religiosity and custom law) in influencing import duty noncompliance behaviour. This study also attempts to confirm the existing roles of these factors in Malaysia.

Kasipillai (1999) said that if economic factors do not affect the cases of noncompliance, non-economic factors can be used to combat the noncompliance problem. This is because non-economic factors can affect taxpayers and lead them to voluntarily comply with the tax law. In addition, the 'volunteer' factor is more effective where it can be permanent as taxpayers will feel the tax payment is a social responsibility that needs to be fulfilled, regardless. Taxpayers will feel guilty if they fail to pay taxes. Although studies on non-economic factors have long been done, most of the studies have been solely on direct tax, for example, Loo et al. (2012) on tax knowledge; Demir (2011) on perception of public expenditure; and Alabede et al. (2011) on attitude. Some researchers, such as Mohamed (2016) and Sinnasamy et al. (2015) conducted their studies on non-economic factors of indirect taxes. One of these factors is probably the Official Secrets Act 1972 that makes the indirect tax was hard to further study. Therefore, this study looks into other non-economic factors that influence taxpayers' noncompliance behaviour in Malaysia.

1.4 Research Questions

- a. Does perception of tax fairness influences import duty noncompliance behaviour in Malaysia?
- b. Does social media influences import duty noncompliance behaviour in Malaysia?
- c. Does customs law influences import duty noncompliance behaviour in Malaysia?
- d. Does religiosity influences import duty noncompliance behaviour in Malaysia?; and
- e. Does intention not to comply mediates the relationship of perception of tax fairness, social media, religiosity and customs law on noncompliance behaviour in Malaysia?

1.5 Research Objectives

In general, this study investigates the potential non-economic factors in explaining the current situation of import duty noncompliance behaviour in Malaysia and the mediating role of intention not to comply in influencing the noncompliance behaviour among Malaysian taxpayers.

Specifically, the objectives of this study are as follows:

- a. To examine the influences of perception of tax fairness on import duty noncompliance behaviour in Malaysia.
- b. To examine the influences of social media on import duty noncompliance behaviour in Malaysia.
- c. To examine the influences of customs law on import duty noncompliance behaviour in Malaysia.
- d. To examine the influences of religiosity on import duty noncompliance behaviour in Malaysia.
- e. To investigate the mediating roles of intention not to comply on the relationship between perception of tax fairness, social media, religiosity and customs law and noncompliance behaviour among Malaysian taxpayers.

1.6 Contributions of Study

For the last four decades, the literature on tax noncompliance has provided a wealth of knowledge on noncompliance behaviour, but there are still gaps in understanding how to measure, explain and control tax noncompliance (Alm, 2012). The current literature has provided varying definitions and theories of tax noncompliance behaviour. However, a universal definition of tax noncompliance with an optimal model is still not available (Kirchler et. al., 2006; McKerchar, 2005; Wu & Rui, 2013). Furthermore, the literature reveals the existence of a multitude of independent variables that could influence tax noncompliance behaviour, individually or in combination with other variables.

There is a consensus among researchers that tax noncompliance behaviour is complex and there is no single variable capable of explaining the behaviour (McKerchar, 2005). Rather, a range of variables are involved in shaping the behaviour. However, to include all possible variables identified as potential determinants of tax noncompliance is beyond the scope of this study. Instead, this study contributes towards the current body of knowledge by addressing a few selected variables, and in a combination that has seldom been applied in promoting voluntary compliance. By focusing on the Malaysian context, the study also examines and compares the influence of personal, social and societal norms, in one causal model setting. This provides a useful insight into the effect of the various norms on noncompliance.

Tax authorities have used a range of policy tools to increase tax compliance (Alasfour, 2016). The RMCD has used the Customs Act since 1967 to deter noncompliance, and at the same time, encourage compliance behaviour. The use of such legal sanctions comprises a range of penalties which can be manipulated by tax authorities in an attempt to modify tax compliance behaviour (Alasfour, 2016). However, the literature has provided equally

compelling reasons for using tax morale and non-monetary elements to identify noncompliance factors. A large body of literature has provided evidence that informal sanctions or tax morale is more effective in modifying compliance behaviour than penalties (Kornhauser, 2007). Tax authorities, therefore, need to understand the influence of tax morale and other variables on taxpayers' compliance behaviour in order to encourage voluntary compliance (Alasfour et al., 2016). This study would make a positive contribution in identifying variables, including beliefs and attitude, that could influence the tax compliance behaviour.

Ritsema and Thomas (2003) found that various sub-groups of taxpayers are affected differently by the determinants of tax compliance. Their study suggests that researchers should start looking at the effects of various compliance or noncompliance variables on different sub-groups of taxpayers, and not treat all taxpayers as one generic or homogeneous group. Thus, there is a need for a research to examine and compare the effects of noncompliance variables on the different groups or sub-groups (religiosity and perception of tax fairness) of taxpayers. This study makes a positive contribution through its attempt to examine the effects of some selected noncompliance variables (perception of tax fairness, social media, customs law, religiosity and intention not to comply) of Malaysian taxpayers. This study demonstrates that all variables as mentioned do not uniformly affect the behaviour of all sub-groups of taxpayers equally, and that certain variables may affect one sub-group, but not other sub-groups.

The adoption of the Theory Planned Behaviour (TPB) as the underlying framework, analysing the survey data using Structural Equation Modelling-Partial Least Squares (SEM-PLS) path modelling technique and the application of the analytical tool (WarpPLS), provide a useful contribution to the body of knowledge. There are not many studies on tax compliance using this tool (smart, 2013). The underlying theory used to develop the current research model for this study has been widely used in a range of behavioural studies, such as marketing, management and information technology. However, the TPB has not been widely applied in tax noncompliance research. The improvement in the attire out of the research, and the detailed description provided on the application of the methodological approach in the traditional field of tax noncompliance research, are the further contributions towards current noncompliance literature, thus providing a basis for future researchers to develop further.

In sum, this study may not only benefit other researchers who are attempting to understand Malaysian taxpayers' noncompliance behaviour, but also the policymakers and the relevant tax authority, to acquire a better understanding of tax noncompliance behaviour among Malaysian taxpayers. Any behavioural study on noncompliance will improve the current knowledge of tax noncompliance behaviour, as such studies are scant in Malaysia, compared

to the research carried out in other countries, such as Australia, the United States and New Zealand. Applying non-economic variables in a single causal model illustrates how taxpayers' behaviour affects the import duty system and how the tax authority can use current policy tools in conjunction with behavioural responses to improve voluntary compliance in Malaysia. The results of this study can equally apply to taxpayer behaviour in other similar tax jurisdictions.

1.7 Conclusion

This chapter provides an introduction on import tax noncompliance and describes the motivation to conduct the study in Malaysia based on practitioners' experience and observation during the researcher's tenure with the RMCD. The problem of noncompliance in Malaysia has occurred since the government introduced and enforced the Customs Act in 1967. The purpose of implementing this law is to control the indirect tax system and curb smuggling activities. High tax rates also lead to tax evasion through smuggling activities. In modern Customs administrations, the problem of noncompliance is a continuing issue and requires deeper understanding compared to straight-forward smuggling cases in the early history. Even though the RMCD has executed many strategies to combat it, the noncompliance issue still exists. Therefore, this study believes that it would be worthwhile to study non-economic factors in order to understand taxpayers' non-compliance behaviour. Many practitioners and previous academic studies have focused on this area, but not in the context of indirect tax. It is the contribution of this study specifically to the indirect tax area. Several steps, such as identifying relevant theories and variables that may influence noncompliance, are taken in an attempt to present a noncompliance model for import duty.

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