

Study of Obstacles and Problems to Levy Tax on Contract Operation (Case study: Boushehr and Khuzestan provinces)

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ABSTRACT

The objective of this research is to study the obstacles and problems to levy tax on contract operation in Boushehr and Khuzestan provinces. In this study the existing variable of rules concerning levying tax including not using economic directors in levying tax process, tax culture, misuse of commercial card, economic ID code, awards and fines system, knowing staff of tax affairs organization, complicated methods to obtain tax and existence of redundant methods, being time-consuming and costly to receive tax, the degree of levying tax on contract operation were used. In this direction to study and know the obstacles and problems of levying tax, the questionnaire was designed that will be completed by the staff and directors of the tax organization of the mentioned provinces and the managing director and financial directors of contractor companies. To identify the problems and obstacles of levying tax from two aspects of tax organization and contractors, t test of single group, ANOVA test and Friedman's analytical test were used to grade the research hypotheses. The research results showed that the existing rules regarding levying tax on contract operation did not have the required efficiency and the first hypothesis was approved. Regarding the second hypothesis, not using economic directors in the process of levying tax on contract operation is not one of the existing obstacles of levying tax and this hypothesis was rejected because of that. Also the third hypothesis indicating the non-acceptance of tax culture among contractors in the process of levying tax on contract operation is not one of the existing obstacles to receive tax and therefore the hypothesis was rejected.

KEY WORDS: Tax, Contract, Taxation culture, Tax affairs, Tax offences

1. INTRODUCTION

In most countries of the world, the major part of the government's income is supplied by tax. The share of tax out of the total general incomes among countries is different and it depends on the level of development and economic structure of the different countries. Increased tax income is not considered as a goal by itself and the need of additional income considering the ceiling of balanced growth rate and expected unemployment rate and ratio of capital to production will be determined by Iran's economy. This point becomes even more important particularly by taking the weak link between the existing expectations of the state system and the development goals of the national economy into consideration. In this direction, the suggested solutions considering the governing conditions over Iran indicate the researcher's attempt to link the current principles governing other successful countries in the area of tax and localizing this tool in line with the materialization of social justice (Nikbakht, 1997).

One of the important cases for the future income resources is tax. Tax not only finances, but also controls the government's need of cash and it spends those incomes for suitable purposes by better distribution of income and wealth of the country. In developing countries like Iran, tax incomes are of special importance after oil revenues. On the other hand, the combination of tax incomes is different from one country to another country because of economic, cultural and historical factors although according to the conducted research, developing countries are more instable than the industrial countries as far as receiving tax is concerned. Undoubtedly important points should be considered in receiving taxes in developing countries. The share of every individual to pay tax should correspond with his income and or wealth (Eqbali, 2011).

The individuals who gain more income use the available facilities in the society more than others, thus they also have to pay a higher share to supply the finances of the society. In this case social justice which is one of the main goals emphasized by the Islamic system will also materialize. Tax is the main supply source of government's expenses. In addition government in fact plays an infrastructural role in economic development by receiving tax and

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collecting and directing it toward doing infrastructural investments. Under such circumstances, the government focuses on important resources of tax income to be able to implement its huge economic plans comprehensively and completely. Unfortunately considering the importance of cooperation between natural and legal entities and the government, it is noticed in some cases that the individuals intend not to fulfill their legal responsibilities in return for governmental services and not to pay the legal tax which the government deserves to receive. Attempt to reduce the tax load in the past and at present is a common thing and many people do their best to find ways to achieve this goal (Kurdabacheh, 2009).

Tax evasion in developing countries is very common and it is mainly related to difficulty in collecting information about income, production, transactions, ownership documents and inheritance in these types of countries (Kurdabacheh, 2009). In these countries receiving tax is considered as an unpleasant and strange concept and it is some times even unperceivable concept for many people and this leads to inflexibility to pay tax and gives rise to the fact that a small number of people are interested to pay tax and the interest to evade tax is related to cultural incentives and low level of tax culture as well as economic motivations in the society (Alm, 1999). That is why in the current study, it was tried to respond to the question that what factor impedes levying tax on contract companies.

Theoretical grounds and research background

Nowadays taxes are considered as one of the tools of government's financial policies and play a determining role in the growth and economic stability. The government can reduce the motivation of local consumers to use imported goods by levying tax on imported goods or it can increase local exports by imposing tax concessions on exported goods. Correct implementation of the provisions of direct tax law is one of the most important goals of tax organization and in this direction the system to receive tax is one of the most important guarantees to implement the law. But despite the long history of tax in Iran, the performance of tax system shows weaknesses from the point of view of efficiency of rules in comparison with most of the developing countries and some developed countries. On the other hand, the government can reduce the motivation of internal consumers to use imported goods by imposing tax on imported goods and or increase the ability to export locally by imposing tax concessions for exported goods. Hence it is noticed that tax system can be used as an efficient and effective tool by its different performances and different abilities and the degree of tax system efficiency depends on the ability and qualification of the government and the level of economic development (Mohammadi Mashkoul, 2013).

2. Local background

Rezaei and Naimi Heshkavar, 2007 in a study investigated the effect of amendments of tax penalties on direct tax law on tax compliance and the results of their study indicate the positive effect of amendments of tax offences in the direct tax law on tax compliance, self-declaration and transparency of financial information.

Rasoul Shemirani and Asadollahzadeh Bali, 2007 studied the effective factors on tax culture as an important and effective factor on voluntary tax compliance. According to the results of this study, having suitable tax culture requires amendment of organizational culture from two intra-organizational and inter-organizational aspects. It is worth mentioning that the intra-organizational factors of organizational culture amendment are classified into two groups of management factors and human factors, and inter-organizational factors are classified into two groups of cultural factors in the society and economic factors.

Falihi, 2008 in an article under the title of 'study of effective factors on tax attempt and offer to arrange a model of dynamic system of tax attempt' used two methods to study the tax attempt. The first method to use economy meter models and the second method is also a dynamic system model. In this study, the seven provinces of the country including Tehran, Gilan, East Azerbaijan, Khorasan, Isfahan, Khuzestan and Fars were used as far as consumption tax bases, wealth, income and companies were concerned. The results show that the attempt of the potential tax in all tax bases is higher than the attempt of the real tax.

Zayer, 2009 believed that sophistication not only affects the voluntary compliance costs of tax payers and tax evasion, but also is a big obstacle against justice and efficiency of tax system and income which is an issue beyond administrative costs and compliance. That is why one of the main challenges of the state tax system is to simplify tax in general terms and to simplify tax rules and regulations in its restricted concept. Mousavi Jahromi et al, 2009 investigated tax evasion in the value added tax systems in a study. Their findings that were well grounded theoretically can assist the officials and authorities of value added tax system to adopt policies and to select political variable in order to prevent tax evasion.

Khani et al, 2013 studied the relation between auditor's expertise in industry and tax evasion of company. The results of the study showed that there is a significant relation between audit expertise in industry and tax evasion of company. In other words, the companies whose auditor was an industrial expert had less effective rate of tax, less

effective rate of cash tax and more book difference of tax in comparison with the companies whose auditor was not an expert in industry. This shows the high level of tax evasion of companies.

3. Foreign background

In the study conducted by Steve Carol Wells, 1992, policymakers considered different options to amend tax in studying the VAT as an interesting solution of forming tax systems structures. In the conducted study by Saita Powder and Morley English, 1997, the financial services were usually exempt in the value added system due to inability to determine the basis of suitable exempting tax. This makes the tax become waterfall like and as a result leads to several economic deviations that affect the competitive situation of institutions in international markets in a special way. Sartori, 2008 showed that the reactions between corporate governance and tax are reciprocal. In fact in one hand, the corporate governance rules have structural effects on meeting tax obligations of the companies and on the other hand, tax plans (from government's point of view) and linking them with tax strategies (from company's point of view) can have a significant effect on establishing a dynamic corporate governance. Barouta, 2008 in a study under the title of 'economic and non-economic factors to accept income tax' studied the economic and non-economic factors effective on acceptance or evasion from income tax. He expressed the effective economic factors as the ones consisting of level of incomes, audit probabilities, tax audit, tax rate, penalties and fines and non-economic factors as personal factors, social and national norms and the feeling of being unfair.

Timosi, 2010 in his study regarding the relation between tax mistakes of Hong Kong Companies and the corporate strategic system concluded that there is a significant relation between factors of strategic corporate system and the effective tax rate of the companies recognized by the Iranian capital market. Glisson and Miles, 2011 studied the estimated tax reserve of companies before the law of effects of inflation on tax (article 35 of federal tax rules) and found out that the companies that receive tax services from their auditor have more precise tax reserves. Thus within the framework of auditor's expertise, it is expected that the experts of the industry in auditing performance have more probably identification ability and understanding of the minor and delicate differences of tax avoidance strategies. However, this reality is not clear whether presence of an industrial expert brings less tax avoidance or not because auditors have dual role to provide tax and audit services to the customer.

McGuire et al, 2012 studied the relation between tax expertise of auditors and the level of tax avoidance of companies. The results of their research indicated that when the auditing institutions are common tax experts, their customers who receive tax services from these institutions are more engaged with tax avoidance. On the other hand, the results indicated that the companies whose audit institutions are general industrial experts have higher level of tax avoidance in comparison with the other companies. In other words, the general experts assist the improvement and development of tax strategies in favor of their customers by their tax expertise and financial form from the two financial and tax perspectives.

Review of the theoretical grounds and research background based on the necessity and importance of the effect of conservatism on quality of audit and investment opportunities in the companies recognized by Tehran Stock Exchange Companies study the relation between audit quality and investment opportunities and therefore the research hypotheses are expressed as follows.

Research hypotheses

First hypothesis: The existing rules to levy tax on contract operation do not have the necessary efficiency.

Second hypothesis: Lack of use of economic directors in levying tax process on contract operation is one of the existing obstacles of receiving tax.

Third hypothesis: Non-acceptance of tax culture among contractors in the process to levy tax on contract operation is one of the existing obstacles of receiving tax.

4. RESEARCH METHOD

To collect data, library method was used. Firstly to do thematic and research determination using library method the effective factors on the process of levying tax on contract companies were collected. Then analysis was made by collecting the given responses to the prepared questionnaire according to the research hypotheses and it was tried to generalize the results using the statistical sample of the research in the entire society.

The information and data of this research were collected using the financial statements of the companies and the information bank of the state tax organization. The presented information in the financial statements was obtained considering this method of data collection from the existing documents. The method of data collection of the current study was of library type.

Data collection In this study to investigate and know the obstacles and problems of levying tax, a questionnaire was designed that was completed by the employees and directors of tax organization of the mentioned provinces and the managing director and financial directors of the contractor companies. To specify the tax problems and obstacles, levying tax was studied from the two perspectives of tax organization and contractors and later t test of single group, ANOVA test and Friedman's analytical test were used to grade the research hypotheses.

Statistical society and statistical sample

Active contractor companies were selected in two Boushehr and Khuzestan provinces. The data relevant to their tax records were collected through tax organization of the two mentioned provinces during 2013.

Research variables and method of measuring them

In this study, the independent variables are existing rules regarding levying tax, non-use of economic directors in the process to levy tax, tax culture, no proper use of commercial card, economic ID code, rewards and fines system, knowing staff of Tax Organization, complicated methods of receiving tax, existing redundant methods, being timely and costly to receive tax and the dependent variable is the degree of levying tax on contractor operation.

Research descriptive statistics

The research questionnaire had eight questions regarding study of obstacles and problems of levying tax on contract operation in Boushehr and Khuzestan provinces that was obtained through 120 completed questionnaires and the researcher received and analyzed all of them. The obtained results from Cronbach's Alpha test for the validity of questions was 0.870 (table 1) considering the fact that the minimum Alpha amount for validity assessment was 0.7. Thus the questions were valid. To make sure about the reliability of each question of every hypothesis, the researcher tested each variable using Cronbach's Alpha coefficient according to the obtained figure and the results are shown in table 1.

Table 1: Research reliability

Cronbach's Alpha amount	Research variables
0/783	Existing rules about levying tax
0/837	Economic directors in levying tax process
0/889	Non-acceptance of tax culture among contractors
0/809	Suitable use of commercial card, economic ID code regarding levying tax
0/866	Rewards and fines proportionate to performance regarding levying tax
0/880	Lack of sufficient knowledge of the staff of tax organization in the process of levying tax
0/874	Complicated method of levying tax and existing redundant methods in the process of levying tax
0/844	Being costly and time-consuming to receive tax in tax levying process
0/870	General reliability of questionnaire

In the beginning of questionnaire, three demographic questions were raised regarding the academic degree, work record and gender that were distributed according to the results of 120 questionnaires. All distributed questionnaires were filled in completely. Considering the completed questionnaires, the demographical specifications of the statistical society are as follows:

-As far as academic degree was concerned, the respondents were classified as per table 1:

Table 2: Distribution of educational level of respondents

Assembly percentage	Number	Educational level	Item
82%	107	Bachelor's degree	1
98%	20	Master's degree	2
100%	3	PhD	3
	120	Total	

As far as the work record of sample individuals under study was concerned, they were classified according to table 2:

Table 3: Distribution of work record of respondents

Assembly percentage	Number	Work record	Item
23%	28	Less than five years	1
30%	10	5-10 years	2
38%	8	10-15 years	3
100%	74	More than 15 years	4
	120	Total	

The sample under study from gender point of view is as in table 4:

Table 4: Distribution of major of respondents

Assembly percentage	Number	Major	Item
82%	98	Male	1
100%	22	Female	2
	120	Total	

5. Analysis of consistent views

To study the effect of demographical variables on the comments of respondents to the research questions, graded variance analysis test based on Kruksal-Wallis test using Spearman's correlation coefficient was used. The analysis of correspondence of the views based on major, work record and gender was conducted.

Effect of level of education on respondents' comment

Study of the research questions show that all research questions are affected by the respondents' level of education. It means that correspondence (consensus) of respondents on research questions is different. More precise study of the respondents' view that is divided to three levels of bachelor's, master's and PhD show that there is a direct relation between level of education and intensity of the effect of mentioned variable in the research questions. It means that the individuals who have higher level of education undertook higher effect and the selected options with higher level of effect based on their level of education. It is worth mentioning that the educational level of Associate's degree was not noticed among the samples. The summary of the results of correspondent analysis of the respondents' views to the level of education is given in table 5.

Table 5: Summary of results of correspondent analysis of views depending on educational degree

Kruksal-Wallis test				
Q4	Q3	Q2	Q1	Description
1/293	0/227	0/260	0/359	K square test
0/524	0/893	0/878	0/836	Level of significance
Q9	Q8	Q7	Q6	Description
2/355	0/378	2/696	2/518	K square test
0/308	0/828	0/260	0/284	Level of significance

Effect of work record on respondents' comments

In demographical variable, the respondents' work record, graded Spearman's correlation coefficient was used due to the quantitative effect of this variable (spread quantity) on the method of respondents' comments about the research questions. To study the effect of work record of respondents on the method of their comments, it shows that the work record was insignificant in the response to some of the specified questions (6 out of 8 questions) and there is almost similar comment among individuals except the above-mentioned questions. In other cases, there was a significant relation between correlation relation and effectiveness among respondents' work record and the type of their comments and the research questions. This relation did not indicate a direct effect with positive correlation coefficient. It means that by the increased work record of the respondents the effect of variables added to the research questions were considered to be more. Table 6 shows a summary of calculated correlation coefficient and its level of significance.

Table 6: Summary of results of correspondent analysis of views depending on work record

Spearman Correlation Coefficient Test					
Q5	Q4	Q3	Q2	Q1	Description
0/469	0/280	0/319	0/335	0/295	Correlation coefficient test
120	120	120	120	120	Sample quantity
0/002	0/080	0/045	0/035	0/065	Level of significance
		Q8	Q7	Q6	Description
		0/420	0/436	0/473	Correlation coefficient test
		120	120	120	Sample quantity
		0/007	0/005	0/002	Level of significance

Effect of gender on respondents' comments

Study of the research questions show that out of 8 questions of the research, 8 were affected by the respondents' gender. It means that the respondents' correspondence (consensus) was different regarding the research questions. There is a direct relation among 8 specified questions of table 7 between gender and the intensity of the mentioned variable effect in the research questions. In other words, men consider higher effect and taking the results into consideration they selected options with higher effect. A summary of the results of correspondence analysis of the respondents' view toward majors is summarized in table 7.

Table 7: Summary of results of correspondent analysis of views depending on gender

Kruskal-Wallis Test					
Q5	Q4	Q3	Q2	Q1	Description
4/959	7/165	2/761	3/160	2/796	K square test
0/175	0/067	0/430	0/368	0/424	Level of significance
		Q8	Q7	Q6	Description
		2/219	2/543	6/235	K square test
		0/533	0/468	0/101	Level of significance

Results of testing the hypothesis

This study consists of the following hypotheses and each hypothesis is presented in this section together with the obtained results of the analysis.

First hypothesis: The existing rules to levy tax on contract operation do not have the necessary efficiency.

Table 8: Results of analysis of the first hypothesis

Level of significance	(t) observed	df	Test value	Criterion deviance	Average	Variable
0/081	6/17	119	3/00	1/23	2/25	The existing rules regarding levying tax on contract operation do not have the required efficiency.

As it is noticed in table 8, the average of absence of suitable criteria in the area of existing rules regarding levying tax is 2,254. It is lower than the average theoretical figure (3 the medium level of response) and this difference is statistically significant ($p=0.081$ and $t=6.17$). Thus the first hypothesis is approved. Hence it could be said that the existing rules regarding levying tax on contract operation do not have the required efficiency.

Second hypothesis: Lack of use of economic directors in levying tax process on contract operation is one of the existing obstacles of receiving tax.

Table 9: Results of analysis of the second hypothesis

Level of significance	(t) observed	df	Test value	Criterion deviance	Average	Variable
0/344	6/08	119	3/00	1/26	2/56	Non-use of economic directors in the process of levying tax on contract operation is one of the existing obstacles to receive tax.

As it is noticed in table 9, the average of absence of suitable criteria in the area of using economic directors is 2,568. It is higher than the average theoretical figure (3 the medium level of response) and this difference is statistically significant ($p=0.344$ and $t=6.08$). Thus the second hypothesis is rejected. Hence it could be said that not using economic directors in the process of levying tax on contract operation is not one of the existing obstacles of receiving tax.

Third hypothesis: Non-acceptance of tax culture among contractors in the process to levy tax on contract operation is one of the existing obstacles of receiving tax.

Table 10: Results of analysis of the third hypothesis

Level of significance	(t) observed	df	Test value	Criterion deviance	Average	Variable
0/067	7/61	119	3/00	1/31	2/74	Non-acceptance of tax culture among contractors in the process of levying tax on contract operation is one of the existing obstacles to receive tax.

As it is noticed in table 10, the average of non-acceptance of tax culture among contractors is 2,74. It is lower than the average theoretical figure (3 the medium level of response) and this difference is statistically significant ($p=0.067$ and $t=7.61$). Thus the third hypothesis is rejected. Hence it could be said that non-acceptance of tax culture among contractors in the process of levying tax on contract operation is not one of the existing obstacles to receive tax.

6. CONCLUSION

In economy of Iran the effectiveness of taxes particularly in the annual budget has not been paid much attention due to economic, cultural and political reasons and the role and effect of oil revenues to supply the current expenditures of the government has made the government rely on oil revenues and has paved the ground for growth of current costs and has deprived the country of reliance on fixed and reliable incomes. The most important problems in this direction are listed as below:

Non-correspondence of financial and tax rules, 2. Direct relation between tax payer and tax officials, 3. Tax evasion, 4. High costs of receiving tax, 5. Minimal share of tax revenues out of gross domestic production and government's costs.

The results obtained from testing the hypotheses showed the ineffectiveness of tax offences in Khuzestan and Boushehr provinces that reflect the wrong and inappropriate uses of waivers and tax offences and the negligence to deal with the offences completely. Nowadays, we sometimes waive penalties or grant waivers and eliminate penalties at special times or occasions in order to receive the tax quickly and this has disappointed the punctual tax payers. Also the existing inflation above 10% in the state economy has disabled the tax penalties system to be a deterrent and effective factor for tax payers by small percentages. It is worth mentioning that the lack of correct tax culture in the country and other cultural, political and even religious conditions have given rise to the ineffectiveness of the tax system and this requires the increased cooperation of tax officials of this area to promote the tax system.

Suggestions based on research findings

- Low tax culture:** Giving priority to personal interests rather than social ones, having no belief in tax system, weak ethical values of the tax payers, lack of sufficient insight about paying tax are the serious threats to the tax payers. These factors have kept the tax culture undeveloped because if tax payers had sufficient insight and belief in the tax system and considered it holy and respected like fixed Islamic taxes and paid their tax voluntarily, the state tax system would get rid of many inclusive problems. Also the weak information and inability to attract the people's trust in tax goals could be part of the reasons related to ineffective tax system to lower tax culture and is considered as the weak point of the tax payers.
- Abundance of tax waivers:** One of the risks of tax system could be waivers of different taxes. The government grants some waivers to establish the ground for development of investment in different areas, to support local industries and new industries and also to support vulnerable strata. Selection of the goal and tax waivers are not simple issues and have special complications that cannot even be trusted by doing vast researches. In fact one can never be sure about the correct identification for grant of waiver because the law selected for waivers at special occasions for a country may not necessarily be valid for other countries or at other times. Grant of tax waivers will exempt a group from paying tax and this will lead to reduction of the government's tax incomes. Hence if grant of waivers is not performed precisely, the government will impose heavy tax pressure on the other groups of the society to obtain its desired tax income. In fact to compensate the reduction of tax income, higher tax rates will be imposed on groups that do not enjoy annual waivers.
- Weak rewards and fines system:** One of the problems of the tax system is the rewards and fines system which is also considered as legally binding. Of course most of the conducted reviews in the direct tax law do not pay attention to the changes in economic and social conditions without implementation of amendments and have been enacted in the most important conditions by minimal changes. Although tax fines are defined in every

country according to the economic and social conditions of that country, a comparative study of fines in different countries can be useful to introduce the suitable model for the country (Amini, 2005).

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