Abstract

This Project is aimed to investigate the development and usage of modern information technologies in tax management, and modernization of tax administrations. Specifically, the project tries to investigate e-declaration and e-tax payment systems. E-declaration (or online tax filing, e-tax return filing, e-filing) can be defined as the tax-return filing system by aid of computer and internet. E-tax payment system (or online tax payment system) is an information system by which tax-payers would pay electronically tax-due.

There are three tax payment methods. One of them is named traditional tax collection method, in which the tax-payers pay tax-due at the tax administration. The other two tax payment methods are to use interactive bank accounts in internet or to use bank ATM in front of the bank building. These two last methods differ from the traditional method and form online tax payment system. Government has authorized banks or special financial institutions to collect electronic taxes.

Two methods of data collection were employed in this study. Initially, textual analysis was applied in order to examine reports, government policy documents, media releases, journal articles, and other written material. Then, in-depth interviews with the directors of tax administrations and surveys with Certified Public Accountants (CPA) were carried out.