

CHAPTER I

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Tax is a national income source that has a major role in the sustainability of the State in order to realize the welfare of the people. Now, it is known that the income of the largest country is dominated by taxes. Of all aspects of state revenues, most of them are taxes, with tax accounts reaching 70% (Mariyaldi, 2015). From a law perspective, taxes are defined as an engagement that arises because of a law that causes the citizen's obligation to deposit a certain amount of income to the state, the state has the power to force and the tax money should be used for government administration (Soemitro, quoted by Sari,2013). According to Dr. Soeparman Soehamidjaja (in his dissertation entitled: *Pajak berdasarkan Asas Gotong Royong*) defines a tax as obligatory due in the form of money or goods collected by employers based on the norms of goods and collective services in general prosperity. According to the Law Of The Republic Of Indonesia Number 16 Year 2009 Regarding The Stipulation Of Government Regulation Of Substitute Law Number 6 Of 1983 On General Provisions And Procedures Of Taxation Before The Law as amended to become Law No. 16 the Year 2009, in article 1 states the definition tax is a compulsory contribution to a country that is indebted by an individual or a coercive body under the Act by not obtaining direct remuneration and is used for the purposes of the state as much as possible for the welfare of the people. Based on the above understanding, the tax has two functions, there are budgetary function and regulated function.

Taxes are used to assist economic activities, construction of facilities and public infrastructure such as roads, bridges, schools,

hospitals, health centres, police stations. Until 2017, various development projects continue to be undertaken such as improving sea toll programs, village revitalization, and agriculture, and improving land infrastructure (Ngadiman and Huslin, 2015). Taxes are imposed on Taxpayers. The Taxpayer is a term used to refer to individuals and/or entities with taxation rights and obligations in accordance with applicable law. According to Law Number 28 of 2007 concerning General Provisions and Taxpayers Article 1 paragraph (2), In Indonesia, any person whose salary exceeds the non-taxable income is required to register as a taxpayer and then obtain a Taxpayer Identification Number.

The tax payment system in Indonesia adheres to a self-assessment system, giving the public confidence to count, calculate, apply and report the amount of tax paid to the Tax Office after the tax period ends. This must be followed by adequate supervision to achieve tax policy objectives. One form of supervision is through tax audits. According to B Ilyas (2003: 18), self-assessment system is a tax collection that gives authority, trust, responsibility to taxpayers to calculate, calculate, pay and report on the amount of tax that must be paid. In its implementation, greater supervision is needed where authority is given to tax authorities to conduct tax audits. In fulfilling tax obligations and rights this system requires taxpayers to be more active in managing tax obligations so that they become appropriate taxpayers in paying taxes.

The administrators who are responsible and authorized to collect taxes are the Directorate General of Taxes (hereinafter abbreviated as DGP) as representatives of the government, should be able to carry out their functions and roles properly. The government has a tertiary function in the implementation of a self-assessment system, namely providing taxation counseling, taxation services, and tax monitoring. The effectiveness of tax revenue is the ability of the

tax office to meet tax revenue targets based on the realization of tax revenue. This means how far the tax office can achieve the tax revenue target (Ellya Florentin, 2012). The Tax Service Office is a work unit of the Directorate General of Taxes that carries out services in the field of taxation to the public who have been registered as Taxpayers and who have not been registered as Taxpayers. Tax Service Offices within the scope of the work area of the Directorate General of Taxes are 341 Tax Service Offices, each spread in the territory of Indonesia. Each of these Tax Offices has set a tax revenue target every year and evaluates its performance based on the realization of the tax revenue received. If these three functions are carried out optimally, voluntary taxpayer compliance in fulfilling its tax obligations will increase accompanied by an increase in tax ratio. The higher the tax ratio, the higher the tax revenue collected. This depends on the awareness of taxpayers to obey paying taxes.

Perception is often interpreted as: opinions, attitudes, judgments, feelings towards certain objects or events that involve human activities to describe objects, events, or relationships that are acquired/intertwined. based on experience and concluding information and interpreting about the object (Liliweri, 1997: 138). Perception is a process by which individuals select, organizers and interfaces stimuli into the meaningful coherent picture of the world (Wahyuni, 2008). Perception involves more cognitive activity, which is a meeting between cognitive processes and reality so that it is interpreted as an active complex. The number of perceptions of every new corporate taxpayer regarding the policy is made by the government, there are those who accept and agree, there are also those who disagree which can be seen from the number of taxpayers who follow the tax amnesty, as well as the amount of debt and assets that have been reported during the tax amnesty period. From the corporate taxpayer's perception, it can be seen how the application of tax amnesty for

corporate taxpayers, and can find out the influence of the perception of taxpayers that the agency can increase corporate taxpayer compliance and find out which are the main reasons and factors for taxpayers willing to take part in the tax amnesty program and not want to join the tax amnesty program. It can be seen from two sides, on the one hand, for the old mandatory who have used the tax amnesty policy will have a positive perception if this policy provides good service. On the other hand, taxpayers who have never used the policy will have negative or positive perceptions.

The corporate taxpayer compliance can increase tax revenues that arise from the intention to comply with taxes, which means the desire of taxpayers to behave according to the tax. These are related to the Taxpayers who are correctly calculating the tax owed, pays taxes on time and reports all information on time. Anisa (2012) revealed that the level of corporate taxpayer compliance is better than individual taxpayers. This is because most of the Corporate Taxpayers use consulting services in handling corporate tax issues, while the Individual Taxpayer takes care of its tax problems with itself. In a study conducted by Idriyai (2014) explained that corporate taxpayer compliance in reporting taxes is high because it is influenced by the awareness of the taxpayer itself. And awareness of paying taxes can affect the level of willingness to tax and the level of tax compliance (Hardiningsih, 2011 and Nugroho, 2012). However, there are still tax problems due to bad attitudes (negative) from taxpayers because the low awareness of taxpayers will be a positive contribution to the country and subjective norms are still weak. Subjective Norms are individual beliefs about the normative of others referred by individuals. The theory used by previous researchers is the Theory of Planned Behavior that has examined both Corporate Taxpayers and Individual Taxpayers' compliance. Broadly speaking, this Theory explains that the behaviour of taxpayers who obey tax regulations can

be influenced by attitudes, subjective norms and perceived behavioural control.

Fulfillment of tax obligations can be influenced by individuals or groups. If taxpayer compliance is high, tax revenues also increase. However, there are still a lot of Indonesian citizens' assets outside the country, both in the form of liquid and non-liquid, which should be used to increase tax revenues and encourage state revenues. The problem is that a portion of the taxpayer's assets outside the territory of the Republic of Indonesia has not been reported in his Annual Income Tax Return, Value Added Tax, Sales Tax on Luxury Goods.

Therefore, the government made a policy that is to reform the law in the field of taxation with the enactment of a self-assessment system, by reforming the Directorate General of Taxation Institution based on PMK No. 260.2 / PMK 2015 concerning the Organization and Work Procedure of the Vertical Agency of the Directorate General of Taxes and implementing Tax Amnesty as regulated in the Minister of Finance Regulation No. 91 / PMK.03 / 2015 concerning the reduction or elimination of administrative sanctions for the delay in submitting notification letters and also by making and ratifying Law Number 11 of 2016 concerning Tax Amnesty on 1 July 2016 by the House of Representatives together with the President. Tax Amnesty is a government way to disclose taxpayer property, by removing tax debt and not being subject to tax administration sanctions and criminal sanctions in the field of taxation. The Directorate General of Taxes allows corporate taxpayers to disclose the origin of the assets that have not been reported in the full Tax Return, with the opportunity given for 3 periods consisting of 01 July to 30 September 2016 for the first period by paying a ransom of 2% against reported property in Indonesia and abroad and will be transferred to Indonesia because if it does not, it will be charged 4%, the second period will be conducted from 01 October 2016 to 31 December 2016 by paying a ransom of

3% of the reported assets in Indonesia and abroad and will be transferred to Indonesia because if it does not, it will be charged 6%, and the last period is January 1, 2017, until March 31, 2017 by paying a ransom of 5% of the reported assets in Indonesia and abroad and will be transferred to Indonesia because if it does not, it will be charged 10% (Tax Amnesty Act) This tax amnesty policy is followed by other policies, such as stricter law enforcement by perfecting the General Tax Provisions Law, Income Tax Law, Value Added Tax Law, and Luxury Goods Sales Tax, as well as other policies in the field of taxation so taxpayer compliance will further be enhanced through a database generated from the Tax Amnesty Act. Tax Amnesty is designed not only to increase tax revenues but also to permanently reduce the amount of economic activity that occurs in the underground economy so that it can increase taxes in the future. Tax Amnesty implementation is expected to help macroeconomic stability and increase public awareness and compliance in the implementation of tax obligations.

Similar policies were adopted by Indonesia in 1964 and 1984 through Presidential Decree No. 5 of 1964 and in 1984 through Presidential Decree No.26 of 1984 concerning Tax Amnesty. but it is less effective because facilities and infrastructure are less supportive, the formulation of goals is not clear (Ragimun 2015), lack of taxpayer response to follow tax administration policies and systems that have not been fully reformed. In some American countries, the application of the amnesty tax has been effective, it can be seen that there is a significant increase in tax implementation. This is also a major policy in the United States in increasing tax revenues. Unlike the case with Indonesia, this policy raises pros and cons, among entrepreneurs, and the community. However, it is expected to run well so that it can increase tax revenues and can increase tax subjects and tax objects. The tax subject in question is the refund of funds abroad, and the tax

object is an increase in the number of taxpayers, both personal taxpayers and corporate taxpayers.

Taxpayer Identification Number is a number given to the taxpayer as identification to facilitate in conducting tax administration activities. Taxpayers are also often referred to as tax subjects. Under article 1 of the Income Tax Law is defined as the Tax imposed on the subject of tax on income received or accrued in the tax year. The Company is subject to the tax liability established by the Indonesian government if the company's domicile in Indonesia. Similarly, permanently established foreign companies in Indonesia - and conducting business through these local entities - are under the Indonesian tax regime. If a foreign company does not have a permanent establishment in Indonesia but generates revenues through business activities in Indonesia, it is necessary to settle its tax liabilities by withholding taxes by Indonesians paying revenue.

The tax system adopted by Indonesia is a self-assessment system by giving the taxpayer the confidence to count, calculate, apply and report the tax amount paid to the Tax Office after the tax period has expired. This should be followed by adequate supervision to achieve tax policy objectives. One form of supervision is through tax audits. According to B Ilyas (2003: 18), the self-assessment system is a tax collection that gives authority, trust, responsibility to the taxpayer to count, calculate, pay and self-report the amount of tax to be paid. In its application, greater supervision is required where the authority is granted to the tax authorities to conduct tax audits. In fulfilling the obligations and taxation rights This system requires Taxpayers to be more active in managing taxation obligations, thus becoming a taxpayer appropriate in paying taxes. The government has its own function in the implementation of the self-assessment system, which provides taxation counselling, tax service, and tax supervision. The effectiveness of tax revenue is the ability of the tax office to meet

the target of tax revenue based on the realization of tax revenue. This means how far the tax office can reach the target of tax revenue (Ellya Florentin, 2012). Tax Office is a work unit of the Directorate General of Taxes that performs services in the field of taxation to the public who have registered as a Taxpayer and who has not registered as a Tax Payer. Tax Office within the scope of working area of Directorate General of Taxes there are 341 Tax Service Office, each spread in the territory of Indonesia. Each of these Tax Offices annually has set tax revenue targets and evaluates its performance on the basis of actual tax revenues received. If these three functions are implemented optimally, the voluntary compliance of the taxpayer in meeting the tax obligations will increase and are accompanied by an increase in tax ratio.

The higher the tax ratio of the higher the tax revenue collected. That way, tax revenues should be increased. It depends on the Taxpayer's awareness to comply/obey pay taxes.

Perceptions are often interpreted as opinions, attitudes, judgments, feelings towards a specific object or event involving human activity to describe the object, event, or relationship acquired/woven. based on experience and infer information and interpreting about the object (Liliweri, 1997: 138). Perception is a process by which individuals select, organizers and interprets stimuli into a meaningful of a coherent picture of the world (Wahyuni, 2008). More perceptions involve cognitive activity, which is a meeting between cognitive processes and reality so that it is defined as being intricately active. The number of perceptions of each corporate taxpayer regarding the new policy made by the government, some accept and agree, there is also a disagree that can be seen from the number of taxpayers who follow the tax amnesty, as well as the amount of debt and property that has been reported during the tax amnesty period. From the taxpayer's perception of this body can be

known how the application of tax amnesty for corporate taxpayers, and the influence of the taxpayer's perceptions of the agency can improve taxpayer compliance bodies as well as knowing the reasons and the main factor taxpayers want to follow the tax amnesty program and do not want to follow tax amnesty program.

Corporate taxpayer compliance may increase tax revenue arising from Intention to comply with taxes is the wishes of Taxpayers to behave in accordance with taxes. Taxpayer intentions can be seen from personal taxpayers where individual taxpayers of employees or employees have a higher level of compliance than the Non-Employee Taxpayer Individual. This is because Individual Employers' Taxpayers have job demands, by creating a Taxpayer Identification Number, then reporting tax returns. The compliance in question relates to the Taxpayer correctly calculates the tax payable, pays the tax on time and reports all information on time. Anisa (2012) revealed that the compliance rate of Agency Taxpayer is better than individual taxpayers. This is because most of the Taxpayer Agency uses the services of consultants in dealing with corporate tax issues, while the Individual Taxpayer takes care of his tax problem with himself

However, there is still a problem of taxation due to bad attitudes (negative) of the taxpayer because the low awareness of the taxpayer will be a positive contribution for the state and the subjective norm is still weak. Subjective Norms are individual beliefs against the normative of others referred by individuals. This has been used by some previous researchers, namely using Theory of Planned Behavior that has examined the compliance of both corporate taxpayers and individual taxpayers. Broadly speaking, Theory explains that the obedient taxpayer behavior of tax laws can be influenced by attitudes, subjective norms and behavioral control perceived.

Fulfilment of tax obligations can be influenced by individuals or groups. If taxpayer compliance is high then tax revenue also

increases. However, there are still many Indonesian citizens who are abroad, both in liquid and non-liquid form, which should be utilized to increase tax revenue and encourage state revenues. The problem is that some taxpayers' property outside the territory of the Republic of Indonesia have not been reported in its Annual Income Tax Returns, Value Added Tax, Sales Tax on Luxury Goods.

Therefore, the government made a policy that is reforming the law in the field of taxation with the enactment of self-assessment system, with institutional transformation Directorate General of taxation based on PMK No. 260.2 / PMK 2015 on the Organization and Working Procedures of Vertical Institutions of the Directorate General of Taxes and implement Tax Amnesty as regulated in Regulation of the Minister of Finance No. 91 / PMK.03 / 2015 on the reduction or elimination of administrative sanctions for late delivery of notices and also by making and ratifying Law No. 11 of 2016 on Tax Amnesty on July 1, 2016, by the Joint House of Representatives of the President. Tax Amnesty is the government's way of expressing taxpayer properties, by removing tax debt and is not subject to administrative tax sanctions and criminal sanctions in the field of taxation. The Directorate General of Taxes invites corporate taxpayers to disclose the origins of assets that have not been reported in the Tax Return as completely as possible, with an opportunity granted for 3 periods during July 2016 to March 2017. This tax amnesty policy is followed by other policies, such as law enforcement which is more assertive by improving the Law on General Taxation Provisions, Income Tax Law, Value Added Tax Law, and Sales Tax of Luxury Goods, as well as other policies in the field of taxation for taxpayer compliance will be further enhanced through databases resulting from the Tax Law Amnesty this. Tax Amnesty is designed not only to increase tax revenues but also to permanently reduce the amount of economic activity occurring in the underground economy, thereby

increasing taxes in the future. Implementation of Amnesty Tax is expected to help macroeconomic stability and increase public awareness and compliance in the implementation of tax obligations.

A similar policy was adopted in Indonesia in 1984, but it was less effective because of the lack of taxpayer response to follow the policy and tax administration system that has not been fully reformed. In some American countries, the application of forgiveness taxes has been effective, as can be seen in significant increases in tax adoption. It is also a major policy in the state of the United States in increasing tax revenues. Unlike the case with Indonesia, this policy raises the pros and cons, among businessmen, the public. However, it is expected to run so that it can increase tax revenues and increase tax subject and tax object. Tax subject in question is a tax refund, taxpayers, both personal taxpayers, and corporate taxpayers.

The breakthrough of Tax Amnesty policy encourages the taxpayer's likelihood of concealing wealth outside the territory of the Unitary State of the Republic of Indonesia due to the increasingly transparent global financial sector and increasing the intensity of information exchange between countries.

Table 1.1 Amount of state revenues during the Amnesty Tax program

Income	Total (in rupiahs)
Declaration of domestic property	3676 trillion
Declaration of foreign property	1031 trillion rupiah
Withdrawal of funds from abroad (repatriation)	147 trillion
Ransom	114 trillion
A ransom from non-MSM private persons	91,1 triliun
Individual of Micro, small, and medium-	7,73 trillion

scale business Taxpayer	
The entity non Micro, small, and medium-scale business Taxpayer	656 billion

Source: Liputan6.com

The high rate of tax amnesty is also influenced by taxpayers' intention to comply with taxes. Where in this tax amnesty program, successfully invited 68,422 taxpayers who have not reported the Annual Tax Return. So far, the compulsory level of obligation to invite entities still low. From Intention to comply with tax is the Taxpayer's desire to behave according to the tax.

Table 1.2 Budget of State Revenue in APBN 2017 indicates that state revenue from the tax sector contributes 85.6% of the total state budget or equivalent to IDR 1,498.9

Description	The Amount (in trillion rupiahs)	Percentage
Tax	1.498,9	85,6%
Non tax revenue of Country	250,0	14,3%
Grant	1,4	0,1%
Total	1.750,3	100%

Source: *kemenkeu.go.id*

Tax ratio is a benchmark used to measure the productivity and performance of tax revenue by calculating the ratio of tax revenue to Gross Domestic Product. The higher the tax ratio of the higher the tax revenue collected. That way, tax revenues should be increased. It depends on the Taxpayer's awareness to comply/obey pay taxes.

Ministry of Finance stated that the realization of tax revenue until the end of December 2017 reached 1.157 billion rupiah. This amount has reached 89.68% of the target of State Budget Revenue (APBN) 2017 which amounted to 1.105.97 trillion rupiah (Liputan6.com "*Penerimaan Pajak 2017 capai Tp 1,151 Triliun, tumbuh 4.08 persen*") and finance.detik.com "*Setoran Pajak Hingga*

Akhir 2017 Capai 89,6%”). Compared to the same period at the end of December 2016 where tax revenue reached 1,105 billion rupiahs, that number reached 81.54% of the state tax revenue target. budget of 1.355 trillion rupiahs Tax Compliance is the impetus to bring the terms or rules of tax requested or requested to be implemented (Tjondro, 2002). Tax fulfillment plays an important role to determine the amount of tax levied by the Directorate General of Taxation (DGT).

According to Ragimun (2015) taxpayer compliance level (plays an important role to the success of the government in determining the amount of revenue from the tax sector. Higher tax compliance will have an impact on tax increases. In its implementation, the government has socialized the program to all Indonesian people, including providing technical understanding to stakeholders, public accountants, entrepreneurs, owners of the company and convincing the public that the tax amnesty is aimed at Joint interests. This system requires the Taxpayer to be more active in managing taxation obligations, thus becoming a taxpayer appropriate in paying taxes. Basically, the tax amnesty program is a tax amnesty for rich people who deliberately do everything possible to avoid paying taxes. Therefore, the government, especially the Director General of Taxes, continues to increase the motivation of taxpayers to fulfill their tax obligations. Because the higher the motivation of the taxpayer to pay taxes, the higher the level of compliance will be. It is caused by positive thinking that taxpayers have an obligation to pay taxes to facilitate development (Putri, 2015). Based on this, researchers are interested in making research on the perception of corporate taxpayers regarding tax amnesty, the influence of these perceptions on corporate taxpayers' compliance and motivation or the main factor of corporate taxpayer participating or not participating in

tax amnesty. This research entitled **"PERCEPTION OF CORPORATE TAXPAYER ON TAX AMNESTY"**

1.2 PROBLEM LIMITATION

Limitations of the problem from this research are:

1. Corporate Taxpayer's Perception of Tax Amnesty Program
2. The compliance behaviour of corporate taxpayer to tax amnesty
3. Factor under which Corporate Taxpayer pays taxes and follows Tax Amnesty after the enforcement of Law no. 11 Year 2016

1.3 PROBLEM FORMULATION

The problem formulation for this research are:

1. What is the perception of Tax Amnesty for Corporate Taxpayer?
2. Can the perception affect the compliance behaviour of the corporate taxpayer?
3. Why Corporate Taxpayer Following Tax Amnesty?

1.4 OBJECTIVE OF THE RESEARCH

The purpose of this study is to reveal the corporate taxpayer Tax Amnesty, to learn whether or not such perception affect the compliance behaviour, and to know the motivation or factors the taxpayer following or not following the tax amnesty

1.5 BENEFIT OF THE RESEARCH

1.5.1 THEORETICAL BENEFIT

This research is about a perception of corporate taxpayer concerning Tax Amnesty policy which has been made by the government as an effort to collect taxes with the self-assessment system in Indonesia. The results of this study can be used as a reference research related to this research, and can also be used as information that will increase the reader's insight, especially in the

field of taxation is the existence of various ways that can be done to obtain tax from taxpayers.

1.5.2 PRACTICAL BENEFIT

a. For academics

In academia, can analyze so as to produce a solution based on research that has been done in order to further improve the compliance of corporate taxpayers after the tax amnesty in tax payments and increase the state income especially in taxation sector.

b. For Researchers

Based on the above phenomenon, this study aims to determine the perceptions of corporate taxpayers against tax amnesty, what is the main factor of corporate taxpayers after tax amnesty, so to know the corporate taxpayer perceptions of tax amnesty and know how the impact of the application of tax amnesty in Indonesia, can make a good appropriate policy in the future in increasing the state revenue from the taxation sector.

c. For the Directorate General of Taxes

With this research, it is expected to be a guide or consideration in implementing a policy, in the case of Tax Amnesty, to know the effectiveness of tax policy in the future, and can prosper the community of tax revenues earned. Because this is beneficial to the business because investors want to run their business in Indonesia

1.6 SYSTEM OF WRITING

Systematics thesis writing refers to the Guidance of Final Paper Writing Business School, University of Pelita Harapan Medan as follows:

Chapter I: Introduction

In this chapter detailing the background of the problem, problem formulation, problem definition, research objectives, research benefits,

and systematic writing in the background explain the background of the report: the taxpayer's perception of tax amnesty that has been applied in Indonesia, with which the problem formulation. This study has limitations of the problem in order to clarify and deepen the case that will be studied so that the focus will be on related matters only. Therefore, the purpose of research is to know and answer the formulation of research.

Chapter II: Literature Review

Contains on the foundation of the Theory and Prior Research. In the theoretical basis, describe clearly and completely about the definition of taxation according to experts and the Law of General Taxation. In the KUP Law defines tax is a compulsory contribution to a state-owned by an individual or a coercive body under the Act, without obtaining a direct reward and being used for the state's maximum use of the people's welfare; explain the functions and types of taxes; which is included in the subject and tax object; sanctions to be received by taxpayers if they do not pay or underpay taxes in accordance with laws and regulations; describes the meaning of tax amnesty is a government amnesty pardon program granted to the individual taxpayers and the body includes the abolition of taxes that should be owed, the elimination of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation on property acquired in 2015 and before that has not been reported in the Notice Yearly, by paying off all tax arrears and paying the ransom; describes the purpose of the tax amnesty; know how knowledge and understanding of taxpayer about tax amnesty regulation; see how many taxpayers are willing to become tax amnesty participants. Researchers also wrote the results of previous research that became the guidance and reference sources in finding data related to the research.

Chapter III: Research Methodology

This chapter describes the object of research by using data collection and data analysis. This study is a qualitative research using primary data obtained directly from the source and also using secondary data in the form of journals and research conducted previously. The Technique of data collecting done by direct interview method to research subject. Qualitative research uses theoretical basis as a basis for focusing research and highlighting the processes and meanings contained in the phenomenon.

Chapter IV: Research Object and Data Analysis And Discussion

In this chapter, the researchers describe what has been studied, the perception of tax amnesty, how the taxpayer perception influence the tax compliance, why taxpayers want to follow the tax amnesty and why not want to follow, and what impact will be felt by the taxpayer in the future will come after the end of the tax amnesty program

Chapter V: Conclusion

Contains of conclusions, implications and Recommendations. The result of the research is concluded to produce a new idea that can solve the phenomenon or problems that are happening, which can be recommended to the related parties, such as Government, Directorate General of Taxes, in improving compliance behaviour of corporate taxpayer