

Scrutinizing Taxpayer Perceptions on the Service Quality of Income Tax Services: An Application of SERVPREF Model

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Abstract

Original Research Article

Income tax revenue assortment management is more crucial to every economy as tax is the prime source of revenue for the government that necessitates quality service while collecting tax from tax payers. Income taxpayer perception on service quality has become a perilous element in measuring the quality of Income-tax services. The SERVPREF model of measurement for tax payers' perception was used to test service quality of tax services in Bangladesh and to study taxpayer's understanding on the level of quality service being offered and examining predictors of service quality in respect to items and dimensions such as tangibles, reliability, responsiveness, empathy, and assurance of SERVPREF model. A survey was conducted on a total of 120 income taxpayers to determine the perceived quality and the study revealed both positive and negative relationships among dimensions of the model. In particular, the most negative correlation was found between tangibles and significant correlation among responsiveness, awareness, and empathy of taxpayers' satisfaction on service quality. Assessment and Measurement Model under SMART-PLS imply that almost all dimensions of SERVPREF are the significant predictor for high levels of overall service quality. The findings of the study indicate that awareness, responsiveness and empathy are significantly related to satisfaction of taxpayers but tangibility is insignificant to the satisfaction of taxpayers. The result of the study provides a momentous urge for further research in this field that may help National Board of Revenue (NBR) to make effective central policy, brings positive motivation for taxpayers to submit tax return, as well as might contribute high revenue earning for the economy.

Keywords: Income tax return, Perceived service Quality, SERVPREF Model, Smart PLS.

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1. INTRODUCTION

Taxation, a mandatory levies, imposed on individual or entities, commodities, firms, individuals, and communities by the government (O.T & Yadirichukwu, 2012) of an economy for living in a sophisticated society and almost in every countries of the world use tax as a prime source to raise government revenue that shape relations between the state and the society so that it can maintain its almost all expenditure though the relationship is likely to fiduciary one (Carnahan, 2015)(Ahmed,2016).Tax is also a major sources of revenue for every economy of the world and it generates more than 80 percent internal revenue sources for the fiscal budget of Bangladesh.(Islam, 2016) (Chowdhury & Hossain, 1988) . Bangladesh manage a notable portion of fund from tax revenue for its fiscal policy. For example, In the year 2010 to 2018, around taka 1416,760 core was

collected as tax revenue out of Tk.16, 24,448 core which is almost 87 percent of total revenue and tax revenue increased by 3.3250 times higher in 2017-2018 treating 2010-2011 as the base year and non-tax revenue amounted to Tk 209,835 core which is about 13 percent of total revenue. However, Higher tax rate in the economy discourage investment and adversely affect the economic growth(Ferede & Dahlby, 2012). Direct and indirect taxation are main patterns of taxation and the level of revenue earnings from taxation necessitate proper tax administration. Administrative complexities and shortage of skills result reduction of indirect tax collection that affect government revenue earnings(Md, R. I., Kabir, *et al.*, 2020).). Establishing taxpayers' trust in tax administration and a good performance of tax officials, by prioritizing service excellence for taxpayers. In addition, the tax apparatus is expected to have expertise, responsibility,

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professionalism, and competence in order to provide effective and efficient services to taxpayers. To optimize revenue from the tax sector, voluntary compliance is required from taxpayers. Quality tax services will encourage on taxpayer participation and awareness in carrying out their obligations (Rahayu, 2003). According to Cronin and Taylor (1992) stated that service quality is a comparison between the expectations desired by customers and their assessment of the actual performance on a service provision that occurs through human interaction through a process. Bangladesh, being a developing country, is facing problems in the mobilization of internal resources (Mahmood, 2019) that hinder achieving its social and economic purposes due to greater reliance on indirect tax other than direct tax, narrow tax base, avoidance of MNCs tax payment due to international tax rule, weak tax culture and third party tax information reporting system and taxing the digital economy. Therefore, reformation in the personal income tax structure essential that will encourage people for investments which is important instruments the for taxpayers individual prosperity as well as economic growth of the country(Gupta, 2011).

The prime purpose of the study is to evaluate satisfaction level of direct taxpayers as service recipient from the tax officials and the respective authority connected with collection of income tax revenue in Bangladesh. Result of the study states that service recipients are primarily satisfied with the services but they are not accepting this existing system as an s ideal system as because of inefficiencies in prompt service, scarcity of modern equipment and physical facilities.

The remainder the paper is structured as follows. Section 2 highlights the relevant literature Summarizes previous research on this area section 3 includes methods and methodology. Again, section 4 analyses the result of data, section 5 includes discussion and Findings and rest of the paper is finished with concluding remarks.

2. LITERATURE REVIEW

Several research studies regarding tax administration, compliance, various approaches of collecting tax revenue and finally impact of service quality on taxpayers satisfaction postulates necessity of appropriate and quality service that results greater tax revenue for the economy and government expenditure of a country. Service quality refers to the comparison between expectation of service recipient and the actual systematic service rendered through human interaction (Cronin and Taylor,1992) and tax service is the approach of assisting taxpayers in a definite way that aims to avail success and satisfaction by incorporating sensitivity and interpersonal relationships (Caroko, 2015). Again, the quality of tax services according to (Komala, 2013) is the enactment of services to the

taxpayers that helps attaining optimal services while assessing and paying tax. Therefore, service quality is one of the crucial strategies for all types of organization even in public organization as because of variability in expectation and needs while receiving governmental service (Ramseook-Munhurrun *et al.*, 2010) that facilitate reaching to satisfaction which play vital role in achieving agency goal and satisfaction has significant contribution to stimulate spirit of work and loyalty (Suwardi & Utomo, 2011),.

Jackson, Betty R., and Valerie C. Milliron,1986) explains the emergence of services to the US taxpayer b from the internal revenue service(IRS) and conclude that the behavior of taxpayer is significantly influenced by extent of quality of service provided by tax offices. In the study of (Asubonteng *et al.*,1996) states that ensuring service quality is crucial to tax offices as they requires to provide verities of services to tax payers and sustainability of both public as well as private organization depends on the ability of to meet customers expectation. Another study of (Hadiwijaya, 2019) used Structural Equation Modeling (SEM) to examine the influence of service quality on satisfaction. The result of the study reveals that satisfaction personal vehical tax compliance is affected by service quality. Taxpayer will feel disappointed if service satisfaction fails to meet expectations. Again, on the other hand if service satisfaction outstrips the expectations then taxpayer will be happy with services. Furthermore, In the study of (Ott, Katarina.1998) states that quality of tax service is one of the element of modern society, and noted that the goal of tax authority should be more concern with ensuring healthier service to individual taxpayers.

A notable number of research claims significant impact of service on taxpayers satisfaction while paying tax.(Awaluddin & Tamburaka, 2017) has taken data from 98 mandatory motorized taxpayer's registered under one roof system at Kendari office through a formal questionnaire and the result multiple regression states that higher service quality with is positively and strongly connected with the paying motorized tax. Another research of (Yunianti, Putri, Sudiby, & Rafinda, 2019) attempted to identify the influence of awareness, access tax, tax penalties, moral obligation, and quality service on the motor vehicle taxpayers. Data was taken from 100 respondents through formal questionnaire and data analyzed with multiple regressions. Result of the study states that quality service, consciousness, ethical obligation, tax penalties play positive role on taxpayer compliance in paying motor vehicle tax. (Oktaviani, Juang, & Kusumaningtyas, 2017) examine significant effect using data from 100 respondents, collected through questionnaire states information and understanding of taxation, tax responsiveness, and tax service quality have a significant contribution on the compliance of

individual taxpayers and demonstrates this dimensions have aggregate influence towards individual taxpayer compliance.

On the other hand, the study of (Al-Yasani, 1985) presented the dissatisfaction of most citizens with the level of quality of tax services and it materialized because of worsening political and economic condition of Yemen. An evaluation of (Job and Honaker 2003) claims that the poor service quality of internal revenue service (IRS) leads to dissatisfaction to the tax payers of USA.

To facilitate tax services environment is compulsory guided in the study of (Hendra Sanjaya Kusno Bambang Hariadi, 2019), depending on theory of planned behavior that applied understanding behavior and attitude of taxpayer on the tax payment compliance where findings of the study states that the intention of the taxpayer will be consistent to their behavior if the tax payment environment enables to ensure adequate inspiration and opportunity. Again, Tax payer compliance is tied with taxpayer awareness, tax socialization, tax penalties, compliance cost that rely on the level and quality services which helps in increasing tax revenue. Again, service quality of tax has interceding effect on tax payer awareness, compliance cost, and tax penalties. (E.Savtri, 2016). Moreover, Primary tax offices, Intermediate tax offices and taxpayer service offices were formed throughout the Indonesia reshape the tax administration system for smooth operation functions (Palupi, 2010). (Communication, Ict, & Naveed, 2019). In his study demands ICT is one of the tools to facilitate tax service quality and online tax system as it will improve service quality while paying online tax. Online tax system also gained attention worldwide through the tremendous development of information technology (IT) that shakes tax administration system (Mustapha & Sheikh, 2014) and improved tax collection rate of different countries in the world. Online tax system also makes positive role on the economy by enlarging tax revenue as well as tax payment compliance (Mustapha & Obid, 2015).

Thus, The positive action taken by the tax authority regarding to upgrade in the quality of tax service will enhance taxpayer's compliance behavior through better-perceived service quality (Alabede *et al.*, 1998,) as well as the behavioral approach should be same for all which uphold positive perception about tax

service quality will grow among tax payers (Christensen, Anne L).

The study of (Torgler, Benno) advocated on establishing cooperation to improve tax payer's compliance and sketches the necessity of trust building among taxpayer in tax administration and extensive performance of tax officials, by highlighting service distinction for taxpayers. Moreover, efficient and effective services from tax officials requires more attention on building expertise, responsibility, competence and professionalism as because quality service always stimulates more participation and awareness of tax payers to perform their obligation (Rahayu, 2003).

The above literature study claims an extensive of assessment of level of customer satisfaction generated from the available tax official services.

3. METHODS

3.1. Sample and Sampling technique

This research is an explanatory research conducted to understand the perception of the service recipient from the tax service officials while filling tax return and paying tax. The quantitative approach of this study used structured questionnaire with 5 point Likert scale to collect response from the respondents. In this study, the population was limited within individual taxpayer doing services in Chittagong metropolitan area. A sample of 300 taxpayers was selected under randomly sampling method and received total of 120 taxpayers.

3.2 Measurements

Internal consistency of data

Factor loading usually used to test internal consistency of data or test whether all items under each variable is reliable. Table-1 shows outer loading value of each items of variables namely assurance, tangibility, reliability, responsiveness, assurance and dependent variable as customer satisfaction. The suggested value for reliability of data is 0.70 (Hair, *et al.*, 2016) and all outer loadings values satisfy the rule of thumb, except courtesy of employees from assurance, dealings from customer satisfaction, performance, timeliness and commitment from reliability and physical facilities and equipment from tangibility variable.

Table-1: Outer loadings of the Measurement Model

No.	Items of the Construct	Outer Loadings
Assurance:		
Assu_Cofidence	The behavior of employees (tax officials) instill confidence in taxpayers.	0.842
Assu_courteous	Tax office officials consistently courteous with taxpayers	0.696
Assu_feel safe	Taxpayers feel safe in transactions.	0.771
Customer stisfaction:		
CS_dealings	Tax office official's services are close to ideal in submission of my primary tax return services.	0.275
CS_primary satisfaction	I am Satisfied with my primary tax return submission services.	0.868
CS_ser.expectation	Primary tax return submission satisfy my expectation from tax officials	0.832
Empathy:		
Emp_attention	Income Tax Office officials pays attention to individual taxpayers.	0.884
Emp_availability.	Income Tax Offices have available employees to entertain personal Service to tax payers.	0.798
Reliability:		
Rel_S.Problem	Tax office officials show their interest to solve problem while tax payers face any Problem.	0.844
Rel_performance	Income Tax Office has performed the service right the first time.	0.530
Rel_Commitment	Tax office officials are promised to provide service on time.	0.610
Responsiveness:		
Resp_Promptness	Employees render prompt service to taxpayers	0.827
Resp_Timeliness	Employees of Income Tax Office have told taxpayers exactly when services will be performed.	0.797
Resp_help	Employees are always willing to help taxpayers.	0.834
Tangibility:		
Tang_Appearance	Employees at Income Tax Office has neat in their appearance	0.888
Tang_Equipment	Income Tax Office has modern looking equipment.	0.681
Tang_Physical Facilities	Physical facilities Income Tax Office are visually appealing.	0.448
Independent variable: Tangibility, reliability, responsiveness, assurance and empathy		
Dependent variable: Customer satisfaction.		

The measurement model also tested composite reliability, convergent validity and discriminant validity. The reference value exceeds the cutoff points of 0.70(Hair, *et al.*, 2014) and 0.50 (Henseler, Ringle, & Sinkovics, 2009) to confirm

composite reliability and convergent validity respectively. Thus, the composite reliability value and the Average variance extracted (AVE) in the Table-2, confirms reliability and convergent validity of the Constructs.

Table-2: Composite Reliability and Convergent Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Assurance	0.664	0.696	0.815	0.596
Customer Satisfaction	0.469	0.639	0.725	0.507
Empathy	0.595	0.62	0.829	0.709
Reliability	0.43	0.49	0.707	0.455
Responsiveness	0.755	0.757	0.86	0.672
Tangibility	0.493	0.656	0.725	0.485

Discriminant validity model proof that variables of the constructs have no correlation among themselves. For confirming discriminant validity, two methods, Fornell and Larcker and cross loadings were used. First, according to Fornell and Larcker (Fornell & Larcker, 1981), "the average variance shared between each construct, and its measurements should be greater

than the variance shared between the construct and other constructs". It means, the principle diagonal value will be higher than off diagonal items value. The result of Table-3 proclaims that the value of all constructs satisfy the fornell and larcker criterion which proven nonexistence of correlation among both exogenous and endogenous variables.

Table-3: Discriminant validity using fornel-larcker criterion

	Assurance	Customer Satisfaction	Empathy	Reliability	Responsiveness	Tangibility
Assurance	0.772					
Customer Satisfaction	0.514	0.712				
Empathy	0.355	0.565	0.842			
Reliability	0.233	0.313	0.176	0.675		
Responsiveness	0.307	0.511	0.351	0.196	0.82	
Tangibility	0.106	0.177	0.16	0.181	0.211	0.696

Finally, The cross-loading methods is used to assess discriminant validity and according to this criteria, validity requires that each items under specific construct must have high loadings in compare to other construct (Hair *et al*, 2016). The result of Table-4

reveals that value all item loadings of each variable are higher than the value of items loadings on other constructs. Thus discriminant validity is confirmed by cross loading criterion.

Table-4: Cross Loadings

	Assurance	Customer Satisfaction	Empathy	Reliability	Responsive ness	Tangibi lity
Assu_behavior	0.842	0.484	0.361	0.164	0.297	0.084
Assu_courteous	0.696	0.326	0.18	0.184	0.145	0.053
Assu_feel safe	0.771	0.356	0.252	0.203	0.247	0.106
CS_Dealings	0.149	0.275	0.154	0.048	0.101	0.071
CS_primary Satisfaction	0.462	0.868	0.533	0.242	0.418	0.206
CS_ser.expectation	0.41	0.832	0.425	0.303	0.465	0.084
Emp_Availability	0.458	0.53	0.884	0.211	0.379	0.212
Emp_attention	0.099	0.412	0.798	0.069	0.192	0.037
Rel_Commitment	0.26	0.29	0.176	0.844	0.284	0.251
Rel_S.Problem	-0.057	0.121	0.11	0.53	-0.061	0.009
Rel_performance	0.162	0.179	0.052	0.61	0.041	0.011
Resp_help	0.313	0.424	0.336	0.217	0.827	0.277
Resp_Promptness	0.197	0.399	0.272	0.074	0.797	0.117
Resp_Timeliness	0.242	0.433	0.255	0.186	0.834	0.122
Tang_Appearance	0.084	0.178	0.18	0.082	0.226	0.888
Tang_Equipment	0.145	0.091	0.016	0.198	0.169	0.681
Tang_Physical Facilities	-0.029	0.064	0.1	0.196	-0.051	0.448

3.3 The SERVPREF Model and Conceptual framework

The SERVQUAL model is the integrated performance base measurement tools used to perceive customer satisfaction by making a comparison between customers' expectation before and after delivery of service (Parasuraman *et al.*, 1988).SERVPREF model is the is the modification of SERVQUAL model, offered the first justification for forsaking the expectation portion from of SERVQUAL model by supplementing performance in 1992 by J.J Cronin and S.A. Taylor developed by the same in 1994, that used same dimensions to assess the quality aspect of services especially concentrating on organizations' performance instead of emphasizing on the difference between the expectation of consumer regarding service quality and their perceptions of performance (Ali, Ali, & Radam, 2010), (Ahsan, Raihan, Imam, & Islam, 2020).

Again, there are some benefits of SERVPREF model over SERVQUAL model, for example, this model is time convincing and effective while survey for data collection(Salomi *et al.*, 2005) though this

model doesn't reproduce customer expectation. Furthermore, the perception scale of SERVPREF model amalgamate better psychometric properties than the deviations between perception and expectation applied in SERVQUAL model(Ellen, Webb, & Mohr, 2006). This study incorporates five dimension of SERVPREF model namely(1) Tangibility that represents physical amenities, personnel appearance and communication equipment(2) Reliability that refers to the capacity to render the committed service responsively and precisely (3) Responsiveness means the eagerness of staffs to render service instantly to customers(4) Assurance that means the awareness, courtesy and eligibility of employees and their ability to build firm belief and confidence in the customer towards the service provider (5) Empathy that is defined as the sympathy, caring and attention provided to the customers.

4. RESULTS

4.1 Assessment of the Structural Model

In the assessment of structural equation model we basically run regression' First, Model requires a test of co-linearity in inner model through VIFs that

incorporates suggested VIFs value of Five or Lower(Hair. *et al.*, 2011) otherwise VIF value of 3.3 or lower.(Diamantopoulos, *et al.*, 2006).The results of the report showed that, inner VIF value(Table-5) all inner constructs were 1.228,1.249,1.102,1.233 and 1.076 for Assurance, Empathy, Reliability, Responsiveness and Tangibility respectively, placate the requirement of suggested value, implies no co-linearity constraint exists in the constructs. Again, Table-5 and Figure-1 show the relative significance of the independent variables, assurance, empathy, reliability, responsiveness, and tangibility in forecasting the taxpayers' satisfaction. To see the consequences of assurance, empathy, reliability, responsiveness, and tangibility on taxpayers satisfaction on service, this study finds that, assurance ($\beta =0.275$, $p\text{-value}<.000$), empathy ($\beta =0.345$, $p\text{-value}<.000$), reliability ($\beta =0.132$, $p\text{-value}<.041$), responsiveness ($\beta =0.278$, $p\text{-value}<.000$) has positive significant influence on service satisfaction of taxpayers but tangibility (β

$=0.01$, $p\text{-value}>0.44$) has insignificant influence on satisfaction of taxpayer.

Thus, In Table 5 and Figure 1, coefficient of determination, R^2 of 0.521 claims that 52.1% of total variance in taxpayers satisfaction could be explained by exogenous variables, assurance, reliability, responsiveness, empathy and tangibility.

To understand the effect size of each independent variable on dependent variable in respect of R^2 , the F^2 value was calculated. There are three effect in respect of F^2 value developed by Cohen(1988), familiar as Cohen's thresholds, where $.02 < .15$ represent weak effect, $.15 < .35$ moderate effect, $>.35$ represent strong effect on dependent variable based on R^2 value (Brewster, 2011). Table-5, highlights F^2 value of independent variables, it is cleared that assurance, reliability, responsiveness, and tangibility have weak effect and empathy has moderate effect on the R^2 taxpayers' satisfaction.

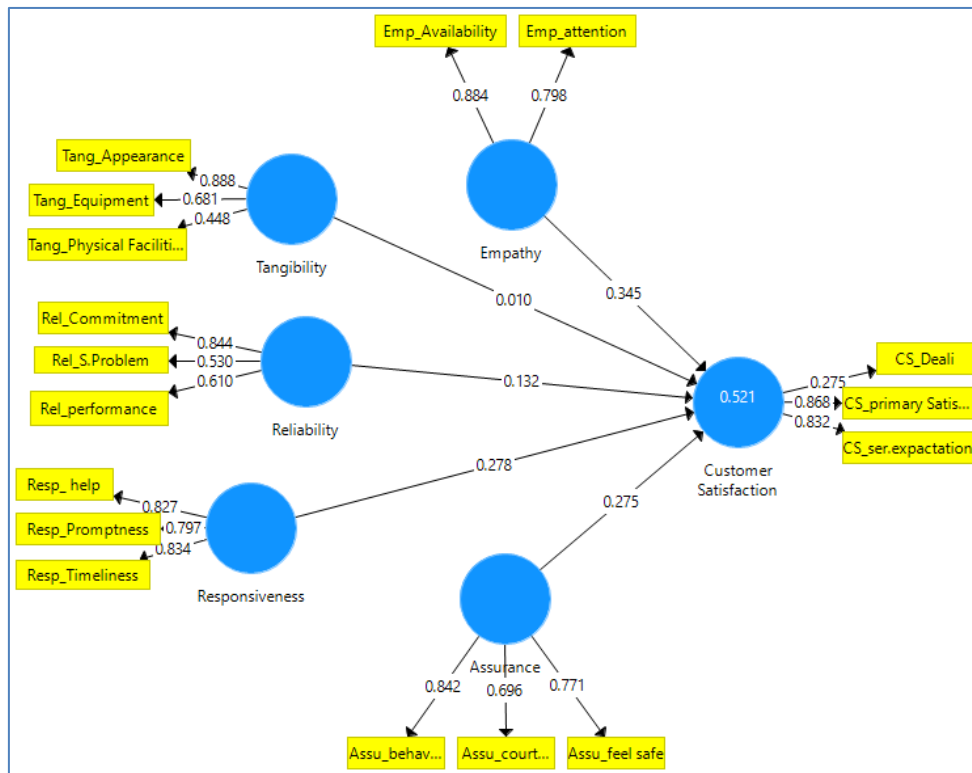


Fig-1: Conceptual framework

Table-5: Assessment Model (Coefficient,T-Values,P-Values, R^2 , F^2 ,VIF)

	Coefficient	Sample Mean (M)	Standard Deviation	T-Value	P-Values	R^2	F^2	VIF
Assurance -> Customer Satisfaction	0.275	0.282	0.065	4.253	0.000		0.128	1.228
Empathy -> Customer Satisfaction	0.345	0.341	0.076	4.552	0.000		0.199	1.249
Reliability -> Customer Satisfaction	0.132	0.136	0.075	1.746	0.041	0.521	0.033	1.102
Responsiveness -> Customer Satisfaction	0.278	0.271	0.067	4.137	0.000		0.131	1.233
Tangibility -> Customer Satisfaction	0.01	0.032	0.076	0.138	0.445		0.000	1.076

To measure indirect impact of independent variables we estimate IMPA index which helps to help specifying variables in terms of their importance and performance that helps management in prioritizing their

actions. IMPA map analysis also aims to improve performance of constructs by specifying construct with their highest importance and performance score.

Table-6: Importance-performance map Analysis (IPMA analysis)

	Importance	LV Performances
Assurance	0.275	52.599
Customer Satisfaction		53.997
Empathy	0.345	56.318
Reliability	0.132	62.604
Responsiveness	0.278	60.366
Tangibility	0.01	60.27

Table 6 presenting IMPA index containing customer satisfaction as dependent variable and assurance, reliability, responsiveness, tangibility as independent variables. The rule of thumb of IMPA map analysis lies between 0 to 1. The result of the analysis presenting empathy score as 0.345 among all other constructs explaining that empathy should be more focal construct to management decision making due to low performance of the construct. On the other hand, performance score of reliability is .6260 claiming significant performance of reliability construct among all other variables that employs to ensure satisfaction of individual taxpayers.

5. DISCUSSION

The study used SERVPERF model to examine the impact of empathy, reliability, responsiveness and tangibility on income tax payers while preparing tax return and paying tax in Bangladesh. The SERVPERF model and hypotheses were tested through class statistical tool PLS-SEM that is applicable for the reflective measurement model and the assessment Model and SERVPERF model incorporates tangibility, reliability, responsiveness, assurance and empathy as independent variables and taxpayer satisfaction from services as dependent variable in this study. If the indicators are highly correlated and interchangeable, they are reflective and their reliability and validity should be thoroughly examined (Haenlein & Kaplan, 2004; Hair *et al.*, 2013; Petter *et al.*, 2007). As the indicators of SERVPERF model are highly correlated and interchangeable, thus our data analysis examined and reported outer loadings, composite reliability, convergent validity (Wong, 2013) and Discriminant validity under measurement model. The success of the result depends on the formulation and implementation a clear plan, policy and strategy of the respective authority regarding income tax collection and services offered from National Board of Revenue of Bangladesh. Analysis of the data revealed that tax payment service officials attitude, attention, intention, willingness, commitment towards availing service to taxpayers at the time of filling tax return and paying tax payment is highly significant to level of customer satisfaction. However, physical appearance, modern equipment and

physical facilities are likely to be insignificant to customer satisfaction. Outer loading analysis summarizes absolute contribution of individual items to its own constructs like assurance, empathy, reliability, responsiveness, tangibility and customer satisfaction. Using rule of thumb regarding suggested value of outer loading, they analysis finds low contribution of outlier variables like courtesy, commitment, timely service, physical facilities and use of modern equipment on the constructs of the SERVPERF model.

6. CONCLUSION

SERVPERF model is the most popular model used to measure customer's perception about quality of service in a service Industry and probably this is the first attempt of research in this area. The purpose of the study is to find focal factors that hinders collection of tax payment indirectly, postulates some recommendations for the decision maker attached with tax revenue collection of Bangladesh and left some possible clues for further research that will make collection authority identical and smoother in the process during collection of tax revenue in Bangladesh. Data examination and result of the analysis revealed that the service recipients are primarily satisfied with the services render from service officials and it is viewed that service personnel attached with tax payment services employ their effort to satisfy expectation of individual tax payer. This level of satisfaction is availed because of satisfactory service provided through creating self-confident, feel them safe in tax payment Moreover; paying attention to individual client, providing right service etc is also act as contribution factors to the satisfaction of the tax payers. In contrast, if we think of sustainability of quality service, the study claims that income tax payers do not consider the quality of service as ideal service. This is because of more time consumption, lack of commitment of the person towards services, scarcity of modern equipment and physical facilities of the income tax offices that hinders ideal satisfaction of service recipient. Therefore, the study recommend strategic development and policy implication particularly focusing on enrichment of office services by offering more training programs for service personnel as well as

improving physical facilities of the office services like introducing modern equipment and upgrading system technology which helps rendering quality and expected services for the betterment of collecting more income tax revenue of Bangladesh. The main limitations of the study are, number of sample respondents is too narrow and low-cooperation from respondents due to tax related issue. Population area is limited within a city, profession and pattern of business in respondents are not sufficient enough to reflect satisfaction scenario of whole respondents of the economy. This research will create scope for further extensive research and policy maker to make a concrete decision so that revenue earning of economy become smoother and finally contribute GDP the country. Alternative methods of tax return submission like Tax fair, online return submission process may be adopted to ensure service satisfaction.

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Appendix:

Revenue Receipts				
			(In Crore Tk.)	
Year	Total Revenue	Tax Revenue	Non-tax Revenue	Growth rate(TR) base year
2010-2011	95,188	79,052	16,135	
2011-2012	114,885	94,754	22,279	
2012-2013	139,670	116,824	22,846	
2013-2014	156,671	130,178	26,493	
2014-2015	163,371	140,676	22,695	
2015-2016	177,400	155,400	22,000	
2016-2017	201,210	178,075	23,135	
2017-2018	259,454	232,202	27,252	
2018-2019	316,599	289,599	27,000	
Total	16,24,448	1416,760	209,835	
Sources: Bangladesh Economic Review- 2019				

