



JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION

P-ISSN 2528-7281 E-ISSN 2528-729X

E-mail: jabe.journal@um.ac.id

<http://journal2.um.ac.id/index.php/jabe/>

Determinants of Efficiency of Tax's Collection in Oman

Yousuf Nasser Amur Alsarmi¹

Essia Ries Ahemed²

¹Collage of Economics, Management and Information Systems, University of Nizwa, Oman

² Faculty of Business, Karabük University, Turkey

email: essa_ahmed15@yahoo.com

DOI: <http://dx.doi.org/10.26675/jabe.v7i1.29835>

Abstract: This study examines the relationship between determinants of tax efficiency (tax awareness, electronic procedures and auditing procedures) and efficiency of tax collection in Oman. The research uses method of a quantitative method via survey 150 usable data based on tax inspectors of Tax Authority in Oman. The hypotheses of the present study utilized its variables via using Smart PLS and SPSS statistical tools. The findings revealed that a positive and significant link between tax awareness and efficiency. As well as, the findings revealed other possible determinants (electronic procedures and auditing procedures) has an insignificant influence on efficiency of tax collection in Omani Tax Authority. The model of the current research might be beneficial to realize determinants of tax efficiency to growth the effective of tax collection. Yet, practicing tax inspectors might understand tax awareness to improve firm effectiveness.

Article History

Received:
30 August 2022

Revised:
27 September 2022

Accepted:
28 September 2022

Keywords

Efficiency of Tax's,
Collection, Oman

Citation: Alsarmi, Y.N.A., & Ahemed, E.R. (2022). Determinants of Efficiency of Tax's Collection in Oman. *Journal of Accounting and Business Education*, 7(1),59-71

INTRODUCTION

Governments always have many options at hand for financing their activities and routes for their fiscal policy (Asher, 2007). These routes include the imposition of taxes revenues and the most of non-tax revenues, levies, cost recovery and charges, property and investments income, local and foreign borrowing. Since taxes are the basic income of many countries, this leads to an increase in the social and economic development of the state (Shkarlet et al., 2019). A wave of several previous studies has mentioned and suggested that there is a notable and significant impact of the rates regarding to firm tax on firm performance (Moayad et al., 2013; Kanaan-Jebna et al., 2022; Tawfeeq & Alabdullah, 2017; Ahmed et al., 2020; Qian et al., 2016; Alabdullah, 2016; Abushammala et al., 2015; Alsulmani et al., 2021). The issue of ensuring the economic and regional security of the country is always considered related to the issues of the tax system (Allayarov & Rakhimov 2022). The tax issue in the GCC is no different from tax issues around the world. Taxes are similar in nature around the world. In the late 1980s, direct and indirect taxes appeared. Among the first to impose taxes in the Gulf are Saudi Arabia and Kuwait. They relied on different policies. Kuwait began imposing corporate taxes in 1955, and Saudi Arabia imposed taxes on foreigners' income until 1975.

It was later suspended due to its heavy dependence on foreigners in the field of development (Harrison, 2010). As well as, in 2000, in order to attract investors and increased foreign investment, Saudi Arabia and also Oman notified tax rates decreasing for foreign businesses. An IMF in 2001, reports that GCC countries might no longer depend on some indicators and elements such as sailing the oil and asked them to cutting using and implementing individual tax of income, value added tax, and corporate tax and also for consumption tax. The International Monetary Fund referred to Kuwait's tax policies and described them as effective, and advised adding taxes on consumption as well as on luxury goods (Almutairi, 2014). Around the world, the countries of GCC have one of the least demanding tax system. The average overall tax rate in the region of Middle East is 23 percent, which is less than the global average around 44.7%. Here we point out that the tax structure as well as the tax system in the GCC countries is not complicated compared to the rest of the world. The Gulf states depend for most of their revenues on the energy market, and do not depend on the income generated internally. Although there are advantages to this system, but it worries the authorities in the Gulf states, looking to the future, they should consider other options (Harrison, 2010). State fiscal policy requires effective tax control. As well as the development of the digital space requires high-efficiency control (Drobyshevskaya, et al., 2020). The researchers always suggested axes and integrated new variables, they show the methods of tax fudging and the high effect of the auditing quality in the commitment of payment of the tax (Soltani, 2022). Tax awareness and knowledge certainly, is a fundamental part to ensure the compliance regarding tax payer with tax rules and laws (Palil et al., 2013).

To build an effective state fiscal policy requires tax control and a discreet tax system (Eggertsson, 2010). On the one hand, Expenses of the state's general budget must be covered and provided by this system., and on the other hand, The tax must be fair and not inhibit the level of growth in the country. Today, taxes supplement the state budget with huge amounts (European Commission, 2011). The difference between base rate and effective rate is most important issue when improving the efficiency of the VAT system. Many countries face different difficulties and challenges related to VAT frau., but these countries must discover a way to enhance the collection efficiency by taking anti-fraud actions. Despite the fact that VAT is the primary source of tax revenues, there are essentially two concerns about the development of the VAT system: the slow improvement in the collection of VAT on domestic transactions and the composition of tax returns (Sharma & Sarker, 2014). There is uncover a troubling reality: a general poor of knowledge of the VAT, for both expatriates and citizens (Ewers et al., 2017). Thus, the main objective to this work is to test the relationship between determinants of tax's (tax awareness, electronic procedures, auditing procedures and efficiency of tax collection in Oman.

LITERATURE REVIEW AND HYPOTHESES

Tax Awareness and the Efficiency of Tax Collection

Hamid et al (2022) utilized quadrant analysis system to examine the opinions of taxpayers by to recognize the organizational weaknesses and strengths. They made a questionnaire online, and it was distributed to owners of small and medium enterprises. And their results can help tax authorities to take the necessary measures to increase tax awareness among SMEs. Oladipo et al (2022) examined tax non-compliance of some taxpayers. They also studied the impact of tax justice on taxpayers, their behavior, and the state's tax revenues. The findings show that regarding the tax compliance level in the registered industrial companies in Nigeria were significant. Ewers et al (2017) study community awareness and perceptions of taxation in GCC a changing Gulf economy is essential. People need to understand and know how why the VAT will impact on budgets and purchases. The disturbing fact that the researchers found, is that there is a real lack of information among people about the value-added tax.

Hamid et al (2022) use a quadrant analysis system to determine the organisational flaws and strengths regarding the ordering between the satisfaction and priority about tax complexity, tax awareness, and tax education. They created a questionnaire online and disseminated it to the owners of small and medium-sized businesses. And their findings can assist tax authorities in taking the required steps to boost SME tax knowledge. Oladipo et al (2022) investigated the tax noncompliance of a subset of taxpayers. In addition, they tested the impact of tax justice on taxpayers, their behaviour, and state tax collections. There

were four hundred copies already have been distributed to the selected consumer goods and industrial goods manufacturing companies. Their findings indicate that there is a tax compliance with high ratio of among Nigeria's registered industrial enterprises. The purpose of [Al-hadrami \(2019\)](#) study is to determine the awareness and perception of VAT among Bahraini consumers. The current study employed a quantitative methodology by calculating the population of Bahrain. They proposed that the government of UK and the plan-makers in Bahrain devote additional time and energy to establishing a plan and system for raising awareness among the Bahraini populace. [Ewers et al \(2017\)](#) investigate community understanding and perceptions of taxation in GCC; a change in the economics of the Gulf is required. People must comprehend how and why VAT will impact their budgets and purchases. The troubling finding of the researchers was that there is a genuine lack of knowledge regarding the value-added tax. In addition, several studies try to be useful in knowing how best the management of companies can effectively taxes for better business performance ([Alabdullah, 2016a](#); [Al-Aamri et al., 2021](#); [Alabdullah et al., 2016](#); [Abushammala et al., 2015](#); [Alabdullah et al., 2021](#); [Al-hadrami, 2019](#)). Furthermore, see for instance ([Ahmed et al., 2018](#); [Ahmed et al., 2019](#); [Ahmed et al., 2018](#); [Alabdullah, 2016b](#); [Al-Aamri et al., 2021](#); [Alabdullah et al., 2016](#); [Moayad et al., 2013](#); [M Almashhadani, 2020](#); [Yousif Alabdullah & Ahmed, 2021](#); [Abushammala et al., 2015](#); [Mohammed Almashhadani & Almashhadani, 2022](#); [Ahmed et al., 2014](#)). Also other studies have shown that financial firm performance linked to the rate of taxes ([Abdulkarim Kanaan-Jebna et al., 2021](#); [Kanaan-Jebna et al., 2022](#); [Jebna & Baharudin, 2015](#); [Jebna & Baharudin, 2015](#)).

Electronic Procedures and the Efficiency of Tax Collection

[Thottoli & Ahmed \(2022\)](#) tested existing the compliance of Omani corporations that Value Added Tax and the role of the growing compliance officer in listed firms in Oman financial market. The period time that he chose in his study was from 2011 to 2019. He mentioned in his study that there is a shortage of compliance in time by firms and that might affect a pressure to comply with the implementation of VAT in Oman. [Thottoli & Ahmed \(2022\)](#) examined present Omani corporate compliance with VAT and the expanding position of compliance officers in Omani firms. From 2011 to 2019, his study compiled many measurements of compliance has been set by the CMA. In addition to CMA, MSX, the Tax Authority in Oman, and additional similar websites. According to his research report, corporations are not complying with the current law in a timely manner, and these enterprises may face pressure to comply with the introduction of VAT in Oman.

[Wang \(2020\)](#) It mainly studies the application of block chain technology in tax collection and administration. Building on a literary criticism of current studies on the application of block chain technology in the field of taxation, it analyzes the potential limitations of applying block chain technology on tax collection and administration based on the technical characteristics of block chain. The results of his research paper are of great importance for the application of block chain technology in tax collection and administration. [Naveed et al \(2019\)](#) The study to examine the impact of tax service quality on the online tax system and examine the mediating role of information and communication technology and information and communication technology. A cross-sectional research design and a quantitative research approach were chosen. Thus, the present study is useful for tax authorities to increase the level of tax collection. [Olaoye and Olatunji \(2017\)](#) study of the impact of information technology on tax administration in southwestern Nigeria. A descriptive research design was used, whereby a questionnaire was used to collect and analyze data using multiple regression and Pearson product moment correlation. It is thus suggested that the relevant agencies responsible for collecting tax and implement individual consciousness in the method of seminars and consciousness of information technology suitability in tax management.

[Wang \(2020\)](#) focuses primarily on the application of blockchain technology to tax administration and collection. Based on a study of existing research on the application of block chain technology in the area of taxes, this paper examines the potential constraints of utilising block chain technology in tax collecting and administration based on its technical characteristics. The implications of his research article for the implementation of block chain technology in tax collecting and administration are significant. [Naveed et al \(2019\)](#) investigate the influence of tax service quality on the online tax system and the function of information and communication technology and information and communication technology as

mediators. We selected a cross-sectional research design and a quantitative research methodology. Consequently, the present study is valuable for tax agencies seeking to increase tax collection. [Olaoye and Olatunji \(2017\)](#) investigate the influence of information technology on tax administration in southwest Nigeria. Utilizing a descriptive research methodology, a questionnaire was utilised to collect data, which was then analysed using multiple regression and Pearson product moment correlation. Therefore, it is suggested that the relevant agencies (federal, state, and municipal governments) responsible for tax collection implement individual education in the form of seminars and education regarding the procedure and applicability of information technology in tax administration.

Auditing Procedures and the Efficiency of Tax Collection

[Lohapan \(2021\)](#) the study aims to test the impact of implementing digital accounting on the audit performance of tax auditors through audit efficiency and audit report as a result. As well as, it test the impact of digital culture, audit learning and stakeholder expectations on the implementation of digital accounting. The findings are useful to audit practitioners and regulators, allowing them to take advantage of these findings to develop training programs to improve audit professional competency. [Lohapan \(2021\)](#) the purpose of this research is to learn how adopting digital accounting has affected the audit efficiency and audit report quality of tax auditors in Thailand. It also analyses the way in which stakeholder expectations, digital culture, and audit learning influence the transition to digital accounting. A survey of 349 tax auditors from across Thailand was used to compile this data. The findings can be used by audit professionals and regulators to improve auditing education and practise.

[Thottoli and Ahmed \(2022\)](#) Examines the appropriateness of a compliance audit on companies' compliance with financial statements disclosure guidelines with special reference to the status of companies listed on the Muscat Securities Market (MSM), Oman. The result shows that there is a positive correlation to auditing companies' compliance with financial data disclosure guidelines that enrich companies to ensure compliance with the regulatory guidelines of the Sultanate of Oman. With a focus on the situation of firms listed on the Muscat Securities Market (MSM), Oman. [Thottoli & Ahmed \(2022\)](#) investigates whether or not a compliance audit of companies' compliance with financial statements disclosure rules is warranted. It uses the direct measure of compliance detailed in the CMA's annual report and governing laws from 2011 through 2019. The outcome demonstrates a significant association between auditing companies' compliance with financial data disclosure rules and the enrichment of companies to ensure compliance with the regulatory guidelines of the Sultanate of Oman.

[Benkraiem et al \(2021\)](#) presenting new global evidence about the effects of these two factors on tax evasion. In general, although strong audit standards may mitigate tax evasion, ethical corporate behavior has a stronger statistical impact in achieving this goal; These findings hold after we control for heterogeneity and different sub-periods of global financial crisis. Their findings, however, were that ethical behaviour and auditing regulation are mutually effective for high-income countries, countries with a medium level of investor protection, and medium- and high-efficiency corporate boards. [Rahayu \(2020\)](#) research is to test the appropriateness of the acquisition results of the tax auditor's violations by the tax auditor using an effective tax information system, which is influenced by the level of competence of the tax auditors themselves. His research used a quantitative method using data from a questionnaire answered by 88 respondents (tax auditors) at the Tax Services Office in West Java, Indonesia; In November 2018. Its results show that the use of the tax information system is effective; It can increase the ability of tax auditors to comprehensively detect tax violations of specific taxpayers, which greatly contributes to enhancing the quality of tax audits. Frequent change in the dynamics of tax rules and an ineffective information system can frequently dampen the effectiveness of tax audits.

[Benkraiem et al \(2021\)](#) provide additional global evidence about the influence of these two variables on tax evasion. In general, although robust audit requirements may reduce tax evasion, ethical business behaviour has a greater statistical influence on attaining this objective; these results are maintained after controlling for heterogeneity and different sub-periods (before, during and after the recent global financial crisis). However, according to their findings, ethical behaviour and auditing requirements are mutually effective for high-income countries, countries with a medium level of investor protection, and

corporate boards with medium and high efficiency. Thus, this study provides companies and policymakers with valuable insights. The purpose of [Rahayu \(2020\)](#) research is to examine the suitability of the acquisition findings of the tax auditor's breaches by the tax auditor utilising an effective tax information system, which is influenced by the competence level of the tax auditors themselves. In November 2018, he conducted a quantitative study based on the responses of 88 tax auditors to a questionnaire administered by the Tax Services Office in West Java, Indonesia. Its results indicate that the use of the tax information system is effective; it can strengthen the ability of tax auditors to comprehensively uncover tax infractions by specific taxpayers, which contributes significantly to the improvement of the quality of tax audits. Frequent changes in the dynamics of tax rules and an inefficient information system can frequently reduce the efficacy of tax audits.

The Relationship between Tax Awareness and Efficiency of Tax Collection

[Hamid et al \(2022\)](#) their study suggests helping tax authorities by focusing on the elements that require urgent attention to raise tax awareness. [Oladipo et al \(2022\)](#) found that there is an important level of tax compliance on the listed manufacturers. [Al-hadrami \(2019\)](#) found that governments and policy makers should do more in designing a mechanism to spread awareness among individuals. [Ewers et al \(2017\)](#) the results, reveal a disturbing truth: a widespread lack of knowledge of VAT, for both citizens and residents. Thus, the hypothesis developed is:

[Hamid et al \(2022\)](#) propose assisting tax authorities by concentrating on the aspects requiring immediate attention to increase tax knowledge. [Oladipo et al \(2022\)](#) discovered that the listed manufacturers have a high degree of tax compliance. [Al-hadrami \(2019\)](#) discovered that governments and policymakers should do more to build a mechanism to increase public awareness. [Ewers et al \(2017\)](#) the results indicate a troubling reality: widespread ignorance about VAT among both citizens and residents. Thus, the developed hypothesis is:

H₁: A positive relation between Tax Awareness and Efficiency of Tax Collection.

The Relationship between Electronic Procedures and Efficiency of Tax Collection

[Thottoli & Ahmed \(2022\)](#) recognized that there is a need of timely compliance by firms under the current law, and these firms may face pressure to comply with the implementation of VAT in Oman. [Wang, \(2020\)](#) results are of great importance to the application of blockchain application in tax collection. [Naveed, et al., \(2019\)](#) a study is useful for tax authorities to improve the level of tax collection. [Olaoye and Olatunji \(2017\)](#) it is recommended that the relevant agencies responsible for tax collection implement individual awareness in the form of seminars and awareness of the process and suitability of information technology in tax administration.

According to [Thottoli & Ahmed \(2022\)](#), there is a lack of timely compliance by businesses with the current law, and these businesses may be forced to comply with the installation of VAT in Oman. [Wang's \(2020\)](#) findings have significant implications for the implementation of blockchain technology in tax collecting and administration. [Naveed et al \(2019\)](#) the study is beneficial for tax agencies seeking to increase tax collection. [Olaoye and Olatunji \(2017\)](#) it is suggested that the relevant agencies responsible for tax collection implement individual education in the form of seminars and education on the procedure and applicability of information technology in tax administration. Thus, the developed hypothesis is:

H₂: A positive relation between Electronic Procedures and Efficiency of Tax Collection.

The Relationship between Auditing Procedures and Efficiency of Tax Collection

[Lohapan \(2021\)](#) his findings are useful to regulators and audit practitioners, allowing them to take advantage of these findings to develop activity programs to improve audit professional competence. [Thottoli & Ahmed \(2022\)](#) studies indicate a positive correlation between auditing companies' compliance with disclosure guidelines for financial statements that enrich companies to ensure compliance with the regulatory guidelines of the Sultanate of Oman. [Benkraiem et al \(2021\)](#) they provides useful insights for

institutions and policy makers. [Rahayu \(2020\)](#) the research says that frequent change in the dynamics of tax rules and an ineffective information system can frequently dampen the effectiveness of tax audits. Thus, the hypothesis developed is:

The findings of [Lohapan \(2021\)](#) are beneficial to audit practitioners and regulators, allowing them to build training programmes to improve audit professional competence using these findings. Thottoli's analysis reveals a favourable association between auditing companies' compliance with disclosure rules for financial statements and the companies' adherence to the Sultanate of Oman's regulatory guidelines. [Benkraiem et al \(2021\)](#) provide organisations and policymakers with valuable insights. According to [Rahayu \(2020\)](#), the dynamic nature of tax rules and an ineffective information system can frequently reduce the effectiveness of tax audits. Thus, the developed hypothesis is:

H₃: A positive relation between Auditing Procedures and Efficiency of Tax Collection.

METHODS

This study is part of a larger study aiming to improve the competence of accounting students in an auditing course. The larger study examines the development of several areas of competence, including auditing, information technology, teamwork, ethics, professional scepticism and judgment, and written communication. This paper specifically reports the development of written communication competence. This study employs a mixed methods, counterbalancing experimental design. Quantitative data were gathered from auditing writing tests conducted before and after each intervention, and qualitative data were collected from group interviews. The study was conducted in two phases, each lasted for six weeks. Two groups of students received intervention in reverse order.

This study a cross sectional and we used a quantitative method. We collected the data via questionnaire. The dependent variable was efficiency of tax collection the factors affecting tax awareness, electronic procedures and auditing procedures are also called independent variables. This is a quantitative cross-sectional research in which quantitative data are obtained by questionnaire (primary data). This study's dependent variable is tax collection efficiency Tax awareness, electronic procedures, and auditing procedures are referred to as independent variables. Tax inspectors who are presently working in Tax Authority (TA) are representing the population of the current study and we chose a sample size of 75 tax inspectors. This current research tested the link between tax awareness, electronic procedures and auditing procedures and efficiency of tax collection uses the questionnaire for analysis.

For this study, the population will consist of tax inspectors currently employed by Tax Authority (TA). In this study, 75 tax inspectors served as the sample size. This questionnaire-based study evaluates the relationship between tax awareness, electronic procedures, and auditing procedures and the efficiency of tax collection.

Table 1. Population of Research

Tax Authority	Population Inspectors	Samples
Muscat	65	50
Nizwa	3	3
Sohar	7	7
Total	75	60

This study used questionnaire for the measurement of variables (Tax Awareness, Electronic Procedures, Auditing Procedures and Tax revenue effeminacy), and adapted questionnaire from ([Hsieh, Chou, and Chen, 2002](#)). This study measured factors (Tax Awareness, Electronic Procedures, Auditing Procedures, and Tax revenue effeminacy) using questionnaires adapted from [Hsieh, Chou, and Chen \(2002\)](#). The unit of analysis that we used was the questionnaire for inspectors working in Tax Authority that have information of the nature of the taxation in Oman in 2022. This study's analytical units are Tax Authority inspectors who are familiar with the nature of Oman's taxation in 2022. They were requested to

complete this study's questionnaire. This study collected data and analyzing it via using SEM and PLS approach.

RESULTS AND DISCUSSION

Response Rates

According to Table 1, 71.7% of respondents were males and 28.3% were females. Furthermore, 81.7% have a bachelor’s degree, where 5% hold a degree of master and 8.3% were a diploma. Also, 58.3% of the respondents, their ages were between 23-32 years, however 38.3% were between 33-45 years. Also, 48.3% of the respondents work experience 6 to 10 years, 18.3% in the field work experience 11 to 15 years. The inspectors have response are 57.6% in other hand 10.2% of managers response.

Table 1. Demographic Profiles

Demographics	Frequency	Percentage %
Gender		
Male	43	71.7
Female	17	28.3
Total	60	100
Education		
Diploma	5	8.3
Bachelor's degree	49	81.7
Master's degree	3	5
Doctoral degree	3	5
Total	60	100
Age		
less than 23 y	0	0
23-32	35	58.3
33-45	23	38.3
46-55	2	3.4
Above 56	0	0
Total	60	100
Experience in Tax Authority		
Less than 6 years	29	48.3
6 to 10 years	17	28.3
11 to 15years	11	18.3
16 to 20 years	2	3.3
21 to 25 years	1	1.7
more than 25 years		
Total	60	100
principal role in Tax Authority		
Staff	13	22
Inspector	34	57.6
Senior Inspector - Team Leader	5	8.5
Manager	6	10.2
General Manager	1	1.7
Total	60	100

Descriptive Statistics

Table 2 shows the descriptive statistics of the research variables under study, namely; Revenue efficacy (RE), tax awareness (TA), Electronic procedures (EP) and Audit procedures (AP). The minimum value of RE is 1 while the maximum value of RE is about 5. The average of the RE is about 3.060. The minimum TA is about 1 while the maximum TA is about 5. On average the TA is about 3.133. The

minimum EP is about 1 while the maximum EP is about 5. On average the EP is about 3.182. The minimum value of AP is 1 while the maximum value of AP is about 5. The average of the AP is about 2.821.

Table 2. Descriptive Statistics of Variables

	Mean	Mini	Max	S. D.
RE1	3.250	1.000	5.000	1.022
RE2	2.661	1.000	5.000	0.950
RE3	3.036	1.000	5.000	0.981
RE4	3.339	1.000	5.000	1.040
RE5	3.018	1.000	5.000	1.157
TA1	2.375	1.000	5.000	1.028
TA2	2.446	1.000	5.000	0.962
TA3	2.482	1.000	5.000	0.926
TA4	4.357	1.000	5.000	0.990
TA5	4.554	1.000	5.000	0.905
TA6	2.589	1.000	5.000	0.941
EP1	3.429	1.000	5.000	0.863
EP2	2.482	1.000	5.000	1.018
EP3	3.196	1.000	5.000	0.934
EP4	3.143	1.000	5.000	0.990
EP5	3.661	1.000	5.000	1.057
AP1	3.214	1.000	5.000	0.977
AP2	2.518	1.000	5.000	1.134
AP3	2.875	1.000	5.000	1.196
AP4	2.750	1.000	5.000	1.004
AP5	2.750	1.000	5.000	1.039

Discriminant Validity

Table 3. Discriminant Validity

	Audit-Pr	Electr- Pr	Tax- Aw	Tax- Eff
Audit-Pr	1.000			
Electr- Pr	0.357	1.000		
Tax- Aw	0.536	0.541	1.000	
Tax- Eff	0.145	0.292	0.411	1.000

Source: Data processing output for Smart PLS. The table above furnish values of AVE above 0.5 for all variables contained in the study model. Reliability examine is done by looking at the Cronbach's Alpha and composite reliability value from the index block that measures the variables.

The assessment of the determination coefficient (R^2) has been measured. Throughout this work, a variable that is endogenous shows an R^2 value of 0.185. Tax Revenue Efficiency suggests that 18% of the variance in Tax Revenue Efficiency will be explained by the predictors (Tax Awareness, Electronic Procedures and Auditing Procedures).

Table 4. Variance Explanation

	R Square	R Square Adjusted
Tax- Eff	0.185	0.138

The results in the table 5 showed findings with one hypothesis supported and two hypotheses not supported. The results revealed that a positive link and it is significant between Tax Awareness and Efficiency of Tax's Revenue, with $P < 0.038$, $t = 1.784$. As well as, show there is insignificant link between audit procedures and efficiency of Tax's Revenue, with $P < 0.266$, $t = 0.626$. Also, the results showed no relationship between Electronic Procedures and Efficiency of Tax's Revenue, with $P < 0.309$, $t = 1.784$.

Table 5. Path Coefficients

	Original Sample	Mean	ST.DEV.	T test	P test	Results
Audt-Pr > Tax-Eff	-0.115	-0.081	0.184	0.626	0.266	Not Support
Electr- Pr > Tax-Eff	0.109	0.144	0.219	0.499	0.309	Not Support
Tax-Aw > Tax-Eff	0.414	0.379	0.232	1.784	0.038*	Support

*** P < 0. 001 **p < 0. 01, *p < 0.05

The tax system in of the social systems that were created to ensure the use of an open system and a tax performance that combines political, legal provisions and economic (Nazarov, 2016). Tax revenue has become an essential target in the tax drive strategy (Le et al., 2021). The utilization of the electronic tax system is of great implication to enterprises. Thus, the importance of the proposed determinants for the efficiency of tax collection should be determined and evaluated using new opportunities created by innovations changes (Gazieva, Abbasov, & Guliyeva 2020).

The findings show a positive and significant link between the tax awareness and efficiency of tax's revenue, with P<0.038, t = 1.784. This revealed that when the tax inspectors have more awareness about tax will lead to enhanced efficiency of tax's collection Omani tax authority. This findings are consistent with prior study from (Yang & Chen, 2018). The findings show that the Revenue-Sharing scheme and Cost-Sharing scheme can improve system efficiency and manufacturer's incentive. Another study done by Bernard et al (2018) found the tax awareness and knowledge had a significant and positive relationship on tax compliance. Asrinanda (2018) found that the tax awareness positive and significant impact on taxpayer compliance. Thus, the findings of this study indicate when increase awareness will improve and enhance the efficiency of tax's collection.

For the second determinant of tax is audit procedures, the findings show there is a negative and insignificant relationship between audit procedures and efficiency of tax's revenue, with P<0.266, t= 0.626. This revealed that when the tax inspectors play more role with audit procedures with tax will lead to decrease efficiency of tax's collection. This findings are consistent with prior study by Amah and Nwaiwu (2018) they found that the audit practice is poor and low contribution of personal income tax and firm income tax in Nigeria.

For the third determinant is electronic procedures, the role of the electronic system is ease of collection and assessment and improve the efficiency with which revenue is collected. The findings showed there is no relationship between electronic procedures and efficiency of tax's revenue, with P<0.309, t= 1.784. This revealed that when the ignore the electronic procedures with tax will lead to decrease efficiency of tax's collection. The findings indicated that the electronic tax management system is poor and not increased efficiency of revenue collection in Oman.

CONCLUSION

The main key of the current work is to test the impact of determinants for the tax effectiveness represented by tax awareness, audit and electronic procedures on the tax efficiency of tax collection. The findings of this research point out that the tax awareness was significant to the efficiency of tax collection. The study also revealed that audit procedures has negative impact on efficiency of tax collection. The current work reveal insignificant relationship between tax electronic procedures and efficiency of tax collection. Due to the existence of a gap in the previous studies and a lack in test few tax determinants in Oman, the current study contributes by providing knowledge to the existent literature in Omani tax authority. This work suggest that tax authority and their tax inspectors to focus on such tax awareness for enhancing efficiency of tax collection in Omani. Therefore, this study implies that when tax determinants' are properly implemented, the efficiency of tax collection will be improved. Thus, this improved efficiency of tax collection will positively improve country economy in the long-running.

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