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Factors Determining Tax Administration Efficiency in Hadhramout, Yemen: Perception from Individual Taxpayers

Saliza Abdul Aziz*, Abobakr Ramadhan Salem Al_Harethi

Tunku Puteri Intan Safinaz School of Accountancy, Universoto Utara Malaysia

Abstract

Tax is one of the main sources of government revenue. However, not every national government has been able to exploit this excellent opportunity to generate revenue effectively. The tax is collected at a lower level because of the inefficient of tax administration in Yemen. The purpose of this study is to investigate the determinants of tax administration efficiency from the Yemeni perspective. This study is based on four variables used to determine factors that affect tax administration efficiency in Yemen. The four variables that are measured in this current study are autonomy, accountability, transparency and motivation. This study is underpinned by the goal-setting theory and further supported by the governance theory. The data were collected through the distribution of questionnaires to 379 participants in Yemen. A total of 223 questionnaires were analysed using the IBM Statistical Package for Social Sciences (SPSS) version 24. Based on multiple regression analysis and other statistical techniques, the results of the study showed a significant relationship between autonomy, transparency, accountability and motivation with the efficiency of tax administration. Given the findings from the study, it is highlights several limitations and suggestions future studies that can be conducted in this scope.

Keywords: autonomy, transparency, accountability, motivation, tax administration efficiency.

1. INTRODUCTION

Among Middle Eastern countries, Yemen is categorised as one of the least developing countries suffering from a magnitude of financial and administrative problems, including tax administration (Transparency International's Quarterly Newsletter [TIQN], 2016). Tax revenue is one of the main financial sources of the Yemeni government's revenue, of which 24% of the Yemeni budget has been financed by tax revenue during the period from 2004 to 2013 (Al-Fasel, 2014). However, the tax administration is highly plagued by the problems of inefficiency in the tax process, lack of autonomy, accountability, poor leadership style, lack of transparency and lack of motivation, as among the important factors that are adversely affecting the tax authority's performance and effectiveness (Al-Saadi, 2014; Al-Sharabi & Al-Slehi, 2015).

Indeed, from the year 2000 to 2010, many new tax laws were legislated to improve and reform the Yemeni tax administration and the tax system's weaknesses and increase its efficiency and effectiveness (Presidential Decree No. 17/2010 PD17, 2010). The essence of the laws and reforms is to facilitate the way the tax administration is being governed and to increase its commitment, efficiency and effectiveness toward generating sufficient tax revenues for financing the budget and at the same time, increasing service quality provided for taxpayers. Although in 2004, the Self-Assessment System (SAS) was introduced in Yemen to facilitate the process of computing and to collect tax revenue and also to reduce the delays in disbursing the income to the government, the problems of inefficiency and ineffectiveness of the tax administration still prevail (Al-Batly, 2014; Al-Saadi, 2014; Al-Sharabi & Al-Slehi, 2015). Thus, this problem needs to be addressed to ensure the Yemeni government can have an effective tax system that is capable of generating income for financing public expenditure and ensuring tax compliance of

*Corresponding author.
E-mail: saliza@uum.edu.my

taxpayers. Taxpayers always maintain an attitude of weighing what can be received in return for the tax paid and the benefits they can yield as a result of noncompliance (Al-Ttaffi & Abdul-Jabbar, 2016).

As mentioned above, Yemen is a country with a high level of tax evasion and tax avoidance due to the inefficiency of the tax administration and the ineffectiveness of the tax system. Taxpayers have been unable to trace the impact of previous tax collected that can encourage them to continue complying (Al-Saadi, 2014). The issue of tax administration efficiency has been examined by several previous studies around the world, such as in Malaysia, China, Nigeria, Albania and Libya. Mostly, these past researches have focused on autonomy, accountability, transparency and motivation as the main predictors of tax administration efficiency (Muaen, 2016; Kiri, 2016; Shagari, 2014; Mba, 2012; Mansor & Tayib, 2010; Shah, 2006; Kiser & Baker, 1994). However, the literature review shows a lack of studies conducted in the Middle Eastern countries, and Yemen is one of them.

According to the annual report by the OECD (2011), the internal structure, autonomy, accountability and transparency, are among the factors which have a role in determining the efficiency of the tax administration. Therefore, the current study attempts to address determinants of autonomy, accountability, transparency and motivation and their influence on tax administration efficiency in Yemen. In addition, this research is likely to be the first study in an environment, like Yemen. This study is intending to identify factors determining tax administration efficiency in Yemen. To achieve this, the study seeks to answer the following research question: What is the relationship between autonomy, accountability, transparency and motivation with tax administration efficiency?

2. AN OVERVIEW OF THE YEMENI TAX SYSTEM

The Yemeni tax system is characterised by two main tax laws, and both lows are administered by the Yemeni Tax Authority (YTA) which is under the Ministry of Finance. If compared to the tax authority of other Middle Eastern countries, Yemen's tax system is considered complex to understand, less efficient and ineffective (YTA, 2010). This is because the country's tax system is primarily administered by only two main fundamental tax laws, which are: The Income Tax Laws and the General Sales Tax Laws, as amended by Presidential Decree No. 17/2010. The Income Tax Laws No. 31 of 1991 as amended by Presidential Decree No. 17/2010, apply to salaried income, wages, real estate, business and property (YTA, 2010). On the other hand, general sales taxes apply to certain commodities purchased or consumed or and imported or manufactured, such as cigarettes, petroleum products and Khat, based on a certain percentage (Al-Rubaidi, 2012, YTA, 2010).

Al-Rubaidi (2012) and Al-Asaly (2003) stated that the Yemeni government has categorised taxes into direct tax and indirect tax. A direct tax is commonly collected from individual taxpayers for commercial or non-commercial operations, and corporate or non-corporate businesses from the income earned. The rate of the taxes differs depending on the type of individual or corporate taxpayer's sources of income. For instance, the corporate tax rate is 20%, the investment project is 15%, and the individual rate is a progressive rate which ranges from 10% to 15%. Small firms are also charged based on a progressive rate between 10% to 20%, and mobile service providers are charged 50% (YTA, 2010). The indirect taxes are collected in the country in the form of general sales tax (GST). From 2006 to 2016, the standard rate charged was 5%, whereas the average charge is 4.7% (YTA, 2010). For example, the tax charged on manufacturers and importers is 35%, service providers, as well as consumers of certain commodities, such as Khat, is 40%, cigarettes, 35% and petroleum products from 5% to 25% Fils per litre (Al-Rubaidi, 2012).

Salaried individual taxpayers must compute and file their taxes to the authorities within 10 days after the month of earning the salary. If an individual is working for a non-resident employer, the employer is responsible for filing and submitting the taxes to the authorities within the specified period. In a situation where the employee is a foreigner, he or she is obliged by law to submit his or her tax returns before leaving the country and must show the tax clearance certificate to the immigration during exit (Al-Rubaidi, 2012, YTD, 2010). For the corporate taxpayers, they have 120 days to file taxes starting from the year-end supported by the documents showing the profit or loss and audited financial report (YTD, 2010). In addition, large corporate taxpayers' tax returns must be certified by a registered chartered accountant.

2.1 Theories Related to Tax Administration Efficiency

Two fundamental theories are used to explain the relationships between the variables of the framework in this study. The essence of using theoretical underpinnings in explaining relationships among the variables is to give a true guide, appropriate logical inference, solid philosophical base and proper understanding of the study and potential contribution the study intends to make to the body of knowledge. The two theories are the goal-setting theory and the governance theory.

2.1.1 Goal-Setting Theory

Locke and Latham (1990), started studying the goal-setting theory in, the mid-1960s and continued to research on it for more than 30 years. Locke derived the idea of setting goals from Aristotle's form of ultimate causality. Aristotle speculated that purpose could cause work. Thus, Locke began to research the objectives which influence human activity.

Locke developed and refined his theory of goal-setting in the 1960s, and published his first paper on, "The Theory of Motivation" in 1968. In addition, Locke and Latham (1990), the goal-setting theory states that many conditions are particularly important for achieving a successful goal. These objectives include accepting and adhering to goals, the characteristics of goals, the difficulty of objectives and the reactions (O'Neil & Drillings, 1994). Locke and Latham (1990), studied the effects of goal-setting in the workplace. The results support Locke's findings that there is an inextricable link between goal-setting and workplace performance. In 1990, Locke and Latham published their core work, Theory of Setting Goals and Performing Tasks, while identifying five other characteristics of goal-setting success (clarity, challenge, commitment, feedback and complexity of tasks).

The motivation concept as a variable is employed in the model to examine its significance about the administrative efficiency of tax administration in Yemen. For instance, the motivational goals put in place to motivate the tax collectors into carrying out their duties diligently with patriotism as well as the taxpayers in complying with the tax payment. Therefore, this study seeks to explain the link between motivation and tax administration efficiency in the framework.

This concept was employed by (DeWalt) et al. (2009), where he found a direct relationship between those who achieved motivation and the set goals to generate additional goals or create additional challenging features to the present goals based on feedback. Also, another vital concept that the goal-setting theory lays much emphasis on is autonomy. Autonomy allows the tax administrators to act independently of any external influences that can jeopardise their activities.

The underlying assumption is that autonomy leads to a high degree of efficiency. Parker et al. (2009) observed that autonomy in the workplace enhances self-efficacy, which in turn, improves performance towards achieving the set goals of an organisation. Based on the assertions mentioned above, the general vision and structure of the goal-setting theory are to motivate individuals and teams to do more and perform better.

2.1.2 Governance Theory

According to Stoker (2007), the emergence of governance theory from the early 1990s onwards has been one of the core developments in public administration. The governance theory starts by recognising that public administrations stretch beyond multiple government institutions to those drawn from the community, voluntary and private sectors. Rakner and Gloppen (2003) looked at governance as the decision-making process and the process through which decisions are implemented. For tax administration to achieve efficiency and effectiveness or to implement the decisions appropriately, good governance plays a vital role.

The study of Stoker (1998), states that tax administration is considered as a formal government structure by which decisions are arrived at and implemented; therefore, in the absence of good governance mechanisms, tax administration decision-making may lead to corrupt practices. There are eight major characteristics of good governance: consensus-oriented, participatory, transparency, accountability, equitable and inclusive, responsible, effective and efficient and follow the rule of law (Aguilera & Cuervo-Cazurra, 2004; Stoker, 1998). Good governance is an ideal, which is hard to accomplish in its totality and very few tax administrations in the world have come close to achieving good governance in its totality (Mba, 2012).

The governance theory is the other theory employed by this study. In accordance with the governance theory, accountability and transparency are likely to have a more significant impact on tax administration efficiency. The more accountable and transparent the tax administration is, the higher the compliance rate by the taxpayers, which will eventually translate into higher tax revenue generation by the tax authorities. The main aim of corporate governance is to enhance accountable disclosure and transparency, the monitoring role and performance of the board of directors, ensuring the independence of auditors and guaranteeing the autonomy of non-executive directors.

Therefore, the governance theory is a concept that refers to the organisation and balance of powers of various actors involved in the organisation’s activities, most especially accountability and transparency. Having linked the variables in the framework with the theoretical underpinnings, the next section is summary.

2.2 Tax Administration Efficiency

According to Rahman (2009), tax administration efficiency is a primary determinant of effective revenue generation, implementation of tax policy and conducive environment for investment. Earlier, Erard (1994) argued that the main objective of any tax authority is to collect tax revenue for the government according to the established tax laws and enforce government tax policies that can increase tax compliance and restore taxpayers' confidence in the tax system as well as tax administration. This is a good quality of tax administration, include efficient in the process and ensure high compliance rate in implementing and administering the tax system and tax policies.

Inefficient tax administration would not provide quality services to the taxpayers, and hence, there will be a high cost of running the system and problems for voluntary tax compliance. The OECD (2011) states that efficient tax administration would enhance tax compliance, reduce operational and compliance costs, and above all, increase revenue generation. In addition, they further opined that internal structure and design of tax administration would also determine the efficiency of the process together with resource allocation, motivation and autonomy of the tax authority. According to Alm and Duncan (2014), the efficiency of tax collection and tax administration is high in many OECD countries and low in non-OECD nations because of variations in the tax system and tax policies that are designed to monitor the revenue authorities and increase tax revenue collection.

Several factors have been identified as the causes of tax administration inefficiency in developing countries. Ogbonna (2011) argued that lack of trained officials, lack of autonomy, poor record-keeping, lack of accountability and transparency, corruption and poor service quality are some of the factors that cause tax administration inefficiency in a country's tax system. Normally, tax administrations are faced with different issues related to tax collection due to some predominant characteristics in the economy and taxpayers' attitude toward taxation. Often, the tax administration's incapability results in inefficiency and ineffectiveness.

Gurama and Mansor (2015) stated that any modern and efficient tax administration needs to review its tax policies and tax administration style by incorporating new strategies and efficient tax processes through motivation, accountability and transparency of all of the administrative processes. Joon and Kim (2011) added that the function of the tax administration could be enhanced by establishing effective tax policies, tax laws, autonomous administration, staff and taxpayer's motivation and strong commitment by the government.

A study sponsored by the United Nations (2000) on improving tax administration performance in African Sub-Saharan countries shows that to achieve tax administration efficiency; there is a need to have clear administrative strategies, accountability, transparency in decision-making, motivated tax officials and incentives for taxpayers. In addition, an adequate time framework and competent human resources that can handle the improvement process and deliver positive outcomes, are also vital. This discussion and identification from the UN and other studies highlighted above, clearly show the importance of an efficient tax administration and how efficiency is determined using the same factors.

Baurer (2005) studied tax administration in developing countries and concluded that external oversight and duty segregation, good internal control, robust code of conduct, transparency and accountability, are some of the strong factors that determine efficient tax administration in many emerging economies. Also, Shagari (2014) argued that autonomy of tax administration, motivation, transparency, trained personnel and ICT are strong determinants of tax administration efficiency. Furthermore, Muaen (2016) added that leadership style, motivation, ICT, autonomy and training are the determinants of tax administration efficiency in Libya. Therefore, strong tax administration is characterised by the efficiency of processes and effectiveness of tax administration in coordinating all the resources under its disposal to earn a meaningful and fruitful outcome (Schlotterbeck, 2017).

The State Revenue Service (SRS) also contended that adequate regulatory framework, open and fair communication across all organisational levels, training of personnel and optimal allocation of resources, can enhance tax administration efficiency (Shagari, 2014). Therefore, to attain efficiency, the tax administration must have trained personnel, utilise its resources professionally and follow the tax laws, rules and regulations.

Ogbonna (2011) concluded that lack of tax administration efficiency in Nigeria is due to tax officials' and taxpayers' poor motivation, lack of transparency and accountability, weak fiscal autonomy, the complexity of tax laws and other related tax policies. Also, Olatunji et al. (2009) showed that the dishonesty of tax administration staff negatively affects tax administration efficiency. Hassan (2012) added that the lack of adequate staff, motivation and incentives and infrastructure could affect the tax administration's efficiency.

In summary, tax administration efficiency is essential in a country for promoting an effective tax system. Any tax administration that is not efficient and fails to determine the factors that limit its efficiency would no longer be effective. If the tax system of a country is not effective, it sends a signal that the government of that country would not have sufficient revenue from its tax collection and hence, tax evasion and tax avoidance would prevail.

Therefore, there is a need to have an efficient tax administration that is capable of generating income for the government in an effective manner, where taxpayers would see the benefit of paying taxes for their social well-being.

3. METHODOLOGY

The objective of this study is to examine the determinants that influence tax administration efficiency in Yemen. To achieve this objective, the study adopted a survey method for data collection. According to Jain and Srivastava (2013), the survey is a way to achieve self-reporting facts about the ideas, behaviour, opinions and assertions characteristic of a particular population. For that reason, the present study is a quantitative research approach in which a cross-sectional process was used to collect data only at one point in time. In addition, the instrument used to collect the data is a questionnaire. The questionnaire is defined as a set of important constructs used to collect data efficiently from the primary sources of the data (Sekaran & Bougie, 2013). Moreover, a questionnaire was used to collect information from the respondents on the factors that influence tax administration efficiency. In this study, the data collected were analysed using the Statistical Package for Social Sciences (SPSS) version 24.

In this study, the questionnaire was distributed to individual taxpayers in Hadhramout Governorate. The data was collected from the public, private and self-employed registered taxpayers in the governorate. The names and addresses of the taxpayers were obtained from the Hadhramout Tax Authority.

4. RESEARCH FINDINGS

The current study's data were collected from individual taxpayers registered with the Hadhramout Tax Authority in the Hadhramout Governorate by using the questionnaire instrument. A total of 379 questionnaires were distributed to individual taxpayers. The number of questionnaires returned was 223, equal to a response rate of 58.8%. Table 1 shows the details and frequency of the response rate.

Table 1. Questionnaire Response Rate

Items	Frequency	Percentage of the response
No. of distributed questionnaires	379	-
Returned questionnaires	223	58.8%.
Unusable returned questionnaires	0	-
Usable returned questionnaires	223	58.8%.

Based on the rating of the response rate in the literature indicating that the response rate of 70% is very good and the 60% response rate is considered good, and the response rate with at least 50% is sufficient for analysis and reporting (Babbie, 2007; Grove, 2006). Hence, it can be concluded that a response rate of 58.8% (n=223) for this study is good for the analysis and reporting.

4.1 Respondents' Profile

This section consists of demographic and related information about respondents, i.e., age, gender, marital status, educational background, the source of income and years of experience in paying tax to the government for all respondents. The descriptive analysis was run through the analyses-descriptive-frequency procedure as explained by Pallant (2013).

Most respondents are aged between 31 to 40 years (58.7%) and 41 to 50 years (30.5%), while 5.8% and 4.9% for the group of respondents of the age between 20 to 30 years and 51 to 60 years, respectively. No respondent is aged above 60 years. Most of the respondents are male (91.9%), and the rest are female (8.1%). For marital status, 89.7% of the respondents are married, followed by the single status of respondents at 7.6% and the remaining 2.7% are divorced.

As for education background, it is found that more than half of the respondents have a bachelor's degree representing 57.8% of the respondents. This is followed by 17% had a secondary school certificate, while a postgraduate degree is 11.2% of respondents. Respondents who hold before secondary school certificate is 6.3% and 7.6% are diploma holders. In terms of the type of employment, this study finds that the highest percentage who answered the questionnaire are employees of the public sector (52%), followed by business – self-employed with 31.4% of the respondents and of the private sector with 16.6%.

In terms of the period of becoming a taxpayer, the result highlights that 140, which is exactly 62.8%, have between 2 to 5 years' experience in paying tax; while about 23.3% or 52 respondents have less than one year of becoming taxpayers; and 28 (12.6%) and three (1.3%) have between 6 to 10 and above than 10 years, respectively.

4.2 Multiple Regression

In this section, through the diffusion of multiple regressions technologies, the analysis is more focused on the relationship between the dependent variable, i.e. the efficiency of tax administration and independent variables, which are autonomy, accountability, transparency and motivation. Multiple regression analysis is the most commonly used method in a situation where the research aims to predict the effect of continuous independent variables on a single continuous variable (Genser, Strina, Teles, Prado, & Barreto, 2007).

The regression results are as produced shows that adjusted $R^2 = 0.412$, which indicates that the predictor variables, i.e., autonomy, accountability, transparency and motivation successfully explained the variance in tax administration efficiency around 41.2%. Indeed, the result of ANOVA analysis shows that F value of 39.922 is significant at the 0.000 level of significance. Therefore, it can be inferred that the model in this study is appropriate and fit. Moreover, the general regression model with four variables (autonomy, accountability, transparency and motivation) has run well in defining tax administration efficiency.

According to Lind, Marchal and Wathen (2013), the t-value > 1.9645 shows that the relationships between the independent and dependent variables are significant, and thus, the hypotheses are accepted. According to Table 2, the t-values of four independent variables, i.e., autonomy, accountability, transparency and motivation, are more than 1.9645; therefore, these variables have a significant relationship with the dependent variable, i.e., tax administration efficiency.

Table 2. Multiple Regressions Analysis

Model	Unstandardized Coefficients		Standardised Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	.927	.249		3.722	.000***
Autonomy	.201	.056	.198	3.607	.000***
Accountability	-.212	.069	-.243	-3.061	.002**
Transparency	.274	.077	.297	3.564	.000***
Motivation	.515	.112	.460	4.595	.000***

Note: *p< 0.05, **p< 0.01, ***p< 0.001

4.3 Hypothesis Testing

To achieve the objectives of this study, four hypotheses were developed to examine the relationship between the independent variables autonomy, accountability, transparency and motivation and the dependent variable tax administration efficiency. Consequently, the hypotheses of this study were tested as follows:

Hypothesis 1: There is a significant relationship between autonomy and tax administration efficiency.
As illustrated in Table 2, the t-value of 3.607 for autonomy (p = 0.000) shows that autonomy has a significant influence on tax administration efficiency. Therefore, this result supports and accepts the prediction of hypothesis H_1, that there is a significant relationship between autonomy and tax administration efficiency.

This shows that the granting of autonomy leads to effective administrative processes. This means that the autonomy of the tax administration increases the efficiency of the administration too. It concludes that the tax administration in Hadhramout is independent in the decision-making process. In addition, the autonomy of the tax administration encourages tax compliance, and thus its effectiveness, which also discourages tax evasion, thus increasing efficiency. Moreover, the efficiency of tax administration is significantly correlated with autonomy.

Hypothesis 2: There is a significant relationship between accountability and tax administration efficiency.
In addition, the relationship between accountability and tax administration efficiency is significant, as reported in Table 4.3 (B= -3.061, p= 0.002). Thus, the regressions results show that H_2 is supported. This means that the accountability of tax officials has a significant impact on the efficiency of tax administration and the tax administration in Hadhramout is accountable and efficient. In addition, accountability of actions in tax administration increase administrative efficiency, transparency and effectiveness and the administration of tax subject to accountability promote the efficiency of the tax system and tax compliance. Moreover, the efficiency of tax administration performance is more effective with account management.

Hypothesis 3: There is a significant relationship between transparency and tax administration efficiency.
Table 2 shows that transparency (Beta=.297, t value=3.564, p=.000) is significant at .000. In addition, transparency has a significant value of .000, which is less than .05, which confirms that there is a significant relationship between transparency and tax administration efficiency. Thus, the regressions result shows that H_3 is supported.

This means that transparent tax administration is efficient in procedures and transparency reduces bottlenecks and misappropriation in tax administration by enhancing efficiency and encouraging tax compliance. Transparent tax administration also performs efficiently and effectively. Moreover, transparency is significantly linked to the efficiency of tax administration.

Hypothesis 4: There is a significant relationship between motivation and tax administration efficiency.
As shown in Table 2, there is a significant relationship between motivation and tax administration efficiency. The analysis shows a significant relationship between motivation and tax administration efficiency (Beta= .460, t value=4.595, p=.000). The regressions result shows that H_4 is supported.

This shows the perception of individual taxpayers of the level of motivation in tax administration. If the level of motivation is high, then the level of tax administration efficiency will also be high. This means that stimulating tax officials increases the efficiency of tax administration and leads to increased efforts in the field of tax administration and efficiency. In addition, ethical standards and efficiency will be encouraged at work by motivating staff in tax administration; this prevents them from corrupt practices in tax administration and thus increases efficiency. Moreover, motivation enhances accountability, transparency and efficiency of tax administration.

5. CONCLUSION

This study examines the determinants of the efficiency of tax administration in Yemen. The results show that four factors, namely autonomy, accountability, transparency and motivation, have a significant impact on the efficiency of tax administration. Therefore, the Yemeni government and the tax authority should take note of the factors that affect the efficiency of tax administration, which could be useful for reducing problems. Although this study has successfully tested research hypotheses and made valuable theoretical and practical contributions to knowledge, there are many limitations that pave the way for future studies to investigate this phenomenon further.

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