



Received: 04.01.2023; Revised: 27.01.2023, Accepted: 18.02.2023, Published Online: 14.02.2023

THE ROLE OF TAX APPRAISING IN REDUCING TAX EVASION AND INCREASING TAX REVENUES (AN APPLIED STUDY IN THE GENERAL TAX AUTHORITY, AL- DIWANIYAH BRANCH)

Hayder Oudah Kadhim

hadier.saidy@qu.edq.iq

Department of Accounting College of Administration and Economics
University of Al-Qadisiyah, Iraq

Ali Sahib Noor

Ali-Sahib@qu.edq.iq

College of Fine Arts /University of Al-Qadisiyah, Iraq

Mohammed Muneam Ali

10212639@students.jinan.edu.lb

College of Medicine /University of Al-Qadisiyah, Iraq

Abstract:

The research aims to explain the theoretical framework for tax accounting and to indicate the role that it can play in reducing tax evasion and increasing the tax proceeds in order to help cover the state's public expenditures and provide the best services to its citizens. The research was applied in the General Authority for Taxes, Al-Diwaniyah branch, by designing a questionnaire that is consistent with the objectives and hypotheses of the research, by following a set of appropriate statistical methods. The research reached a set of conclusions, the most important of which was that there is an important role that tax inventory committees can play in the availability of information to the tax administration, through which it is possible to work on taking appropriate measures to reduce tax evasion and thus help in increasing revenue and tax proceeds.

Introduction:

The state relies on taxes as final revenue in order to provide public services to its citizens, and taxes represent a means to encourage activity in the economic field. The state resorts to raising the tax bill on citizens in order to reduce liquidity and thus reduce the phenomenon of inflation. In the case of deflation represented by economic stagnation In this case, the state seeks to reduce the tax value imposed on its citizens, and thus this leads to an increase in liquidity in the society and is accompanied

by an increase in spending on the purchase of goods and services, and thus significantly revitalizes the economic reality in the state. Therefore, a new mechanism must be found in order to develop the efficiency and effectiveness of employee performance in the tax departments, develop various skills, and work on periodic evaluation of employees, training and development within modern and advanced foundations that ensure the success of the performance of the training administration to carry out its role successfully.

The first topic: research methodology

1.1 Research problem:

The problem of the research lies in the presence of many influences that increase cases of tax evasion, such as tax awareness, rights and obligations of economic units and the provision of good and objective services. The problem is through this question: Can tax accounting help reduce tax evasion and increase tax revenue. ?

1.2 Research importance:

The importance of the research stems from the importance of tax inventory in reducing tax evasion practices in a way that can help increase tax revenue by meeting the tax departments' need for leaders with high administrative and professional qualifications, which reflects positively on the relationship between tax departments and economic units to help reduce evasion tax revenue to the minimum possible in addition to increasing tax revenue.

1.3 Research Objectives:

The research aims to address the theoretical framework for tax accounting and to indicate the role that it can play in reducing tax evasion and increasing the tax proceeds in order to help cover the state's public expenditures and provide the best services to its citizens.

1.4 Research hypothesis:

The research is based on two basic hypotheses, which are as follows:

1. Tax appraising can help reduce tax evasion.
2. The tax appraising can help in increasing the tax revenue.

1.5 Research Sample:

The research sample is represented by a group of individuals working in the General Authority for Taxes, Al-Diwaniyah branch, including administrators, accountants, auditors, evaluators and financial analysts.

The second topic: the theoretical side of the research

2.1 The concept and importance of tax appraising:

Tax appraising is seen as the process of identifying the names of taxpayers, the types of activities they practice, their places of residence, their addresses, the types of taxes they are subject to, their capital

and other information, with the need to update this information when changing the activity or any other changes (Al-Shafi'i, 2005: 34).

It also represents the policies and strategies adopted by the government and put into practise by the tax administration, which can stop or lessen tax evasion, one of the outcomes of which is to expose the taxpayer's true financial and economic situation and to accurately and correctly access the taxable property using the texts. legalisation of the tax evaders' exposure to prosecution (Gheorghe, 2013: 167).

Tax counting is the process of locating taxpayers who must pay each form of tax and entering their names and addresses in the tax authority's records. Through this step, it is possible to ascertain the taxpayers' legal status, as well as the procedures and effects that follow, as well as the measures taken by the government and put into practise by the tax administration to prevent the occurrence of tax evasion. (Jaeger & Biafra, 2014:13).

Tax inventory is an important factor in determining the tax base of the taxpayer, and the importance of tax inventory stems from the following: - (Al-Saadi, 2007: 37), (Auras, 2014: 78)

1. Expanding the tax base: Any defect in the tax inventory process means a loss of public treasury funds. This necessitates the existence of an effective system of tax accounting for the community to increase the number of taxpayers and thus expand the tax base.
2. Increasing the level of tax compliance: it helps to reach the taxpayers who are not registered in the tax records, and this would generate a feeling among them of the existence of an effective tax inventory system, which contributes to raising the level of tax compliance in the tax community.
3. Combating tax evasion and achieving tax justice: Tax evasion is one of the facts of contemporary economic life, and it is classified among economic crimes because of the bad consequences it causes on the national economy because it reduces the tax proceeds, which is a basis in the government spending process to implement economic, social and development policies. During the fight against tax evasion, tax justice is achieved by imposing tax on taxpayers who are subject to it under the law without exception for a specific category or segment, by finding proper ways when conducting a tax inventory process in order to help reduce tax evasion.
4. Detecting fraud and swindling operations: It detects fraud and swindling operations, because the effective tax accounting system obliges taxpayers to submit professional licenses, official certificates, and personal information that support the validity of their professional or economic activity, or what they practice during their various work.

Based on the foregoing, it can be said that the tax inventory is a set of procedures carried out by the tax administration in order to identify the taxpayers and determine the funds that will be accounted for to determine the exact amount of the tax in order to help reduce tax evasion and expand the tax base by increasing revenues tax .

2.2 The importance of tax appraising in reducing tax evasion:

Tax evasion is a form of fraud because, by using forgery and other unlawful methods, the tax evader

actually benefits, either directly or tangentially, with the goal of avoiding paying all the taxes that are due and keeping the money instead. for the proprietor (Grundy, 2006:212).

Tax evasion, an issue that affects both developed and developing countries, is one of the most important aspects of contemporary economic life. When a taxpayer declines to pay all or part of the tax out of personal preference, the state's tax revenue is impacted, and it loses its right to that money. (Al-Anzi, 2004: 56).

Tax fraud, which is forgery, is one practise that the law considers to be tax evasion, and this concept is limited to the circle of behaviours that are not covered by the law, such as legal tax evasion. Regardless of whether these behaviours are legal or illegal, what unites them all is that they are done for an economic purpose, i.e. with the intention of achieving financial gains in order to miss out on legitimate benefits for others. (Mohammed, 2010:57).

Tax evasion is defined as the failure of the taxpayer to recognise his obligation to pay the tax he incurred, whether by failing to provide the required information in accordance with the law or by providing false and inaccurate information to the financial departments. This is done with the intention of reducing tax revenues through a variety of means, which means depriving the state of its financial revenues, and since the tax was incurred by the taxpayer, and since the tax was not paid, Since the taxpayer's willingness to pay the tax without complaining demands a civilised response, it prevents the taxpayer from enjoying some of his money.

awareness, there was a tendency among some taxpayers to evade the tax (Hambali & Sapuan, 2009: 193).

Tax evasion is represented by the behaviors and practices that are carried out for the purpose of defrauding and avoiding tax payment. Tax fraud in this sense presupposes the actual fact established for the tax, but the taxpayer evades its payment in whole or in part by taking advantage of tax exemptions, loopholes in the law, and the deficiency in its texts (Al-Karkhi, 2012: 74).

Therefore, tax evasion is one of the ways to resort to fraud or deception to get rid of the tax or reduce its amount, and this is done either by the individual trying to deny the existence of a tax base or to disclose an amount less than the real amount, It is also defined as the intentional disregard of the legal legislation to evade obligations and tax dues, and evasion may be achieved by providing false statements or concealing facts that reveal the true profits of the taxpayer during a period of time (Washita & Sancho, 2014: 48).

Through the aforementioned, it can be said that each of the aforementioned definitions defines the fundamental components of tax evasion, which are represented by both the reduction in tax proceeds, whether this evasion is done entirely or in part, and the taxpayer's failure to pay the tax despite the existence of the law, which results in a loss. In the event that taxpayers fail to pay their dues, the state is entitled to compensation and may hold them liable in court.

2.3 The importance of tax appraising in increasing the tax revenue:

Tax revenue is defined by the applicable law, which granted the financial authority the authority to impose and collect taxes, as either the process of obtaining and receiving the tax amount from the taxpayer as a final revenue to the state treasury represented by the General Tax Authority fund or as a series of actions taken by the tax financial authority to collect government debts in line with. In accordance with the Government Debt Collection Act's requirements (Watson & Homfosted,

2013:106).

Since taxes have a positive impact on society and the economy, the tax system helps increase tax revenues by putting in place effective mechanisms to reduce tax evasion and avoidance. These actions include the failure of taxpayers to pay all or part of the tax due or taxpayers' attempts to escape all or part of their legal obligations to pay the tax due on them during the financial period. (Harvey, et.al., 2014: 46).

Reducing tax evasion and avoidance aids in raising funds to support the state treasury, allowing it to spend on social necessities like public utilities, health care, defence, and education. Tax evasion can be avoided by using policies and measures put in place by the government and the tax office. The state's public funds are important, but so are the economic and legal issues that tax studies help to illuminate. raise. Researchers have outlined the purposes that can be achieved with taxes in the following: (Saadoun, 2013: 25).

1. Economists advocated for government intervention in the form of taxes to reroute economic resources to meet the requirements of both the state and the people.
2. In times of inflation, taxes have the power to transfer purchasing power from individuals to the government; in times of depression, tax reductions can boost incomes.
3. One of the methods of forced savings, the proceeds of which go towards public investments because people are reluctant to use them due to the disparity between personal benefits and societal benefits.

In order to increase and improve tax revenues and subsequently finance the state's general budget, the appraisal units that collaborate with the General Authority for Taxes deduct tax amounts from materials and goods that enter the state. (Grundy, 2006: 213).

It can be said that the tax inventory helps reduce tax evasion by identifying the taxpayers and the tax of each of them while working to follow up the collection process in order to help increase revenues and tax proceeds.

The third topic: the practical aspect of research

3.1 An introductory overview of the Iraqi General Tax Authority:

The General Revenues Directorate, which was enforcing the Real Estate Tax Law, and the General Income Tax Directorate, which was in charge of carrying out the income tax legislation, merged to form the General Tax Authority. The Income Tax Law No. 113 of 1982 was put into effect the same year the merging took place. operating in the customs border regions are various divisions and branches of the authority as well as guessing units. The General Authority for Taxes seeks to raise revenues that go towards funding the state budget and to gather revenues in accordance with the best interpretation of the applicable tax laws., and pursuing fresh revenue streams, Increasing the tax base will help to decrease tax evasion, accomplish fiscal balance while applying the principle of tax justice, and strengthen the voluntary commitment culture to taxpayers. The authority's goals include monitoring the achievement of revenues that go towards funding the state budget, broadening the tax base to combat tax evasion, achieving economic balance in light of the application of the principle of tax justice for all taxpayers, and achieving equality in tax assignments.

3.2 The population and sample of the research and the statistical methods used:

The research sample was chosen from among the community's members (48 people), and a questionnaire was given to them. All forms were retrieved and are valid for analysis from the research sample's members, which is 100%, and the questionnaire was used as one of the research tools. The research community is made up of people who work for the Iraqi General Tax Authority, including administrators, accountants, auditors, and evaluators.. (6) Paragraphs.

The Pearson correlation coefficient and the corrected correlation coefficient were discovered using the half-segmentation technique and the corrected coefficient in order to guarantee the stability of the resolution's paragraphs.

Table (1):

Stability coefficient using the split-half method

Axis address	split half		
	Number of items	Pearson correlation coefficient	Corrected correlation coefficient
The relationship between tax restriction and tax evasion	6	0.877	0.769
The relationship between tax inventory and tax revenue	6	0.863	0.745
all paragraphs	12	0.870	0.757

Source: prepared by the researcher.

The high reliability ratings support the use of the particular resolution, and Table (2) shows that this approach was also used to gauge the stability of the resolution.

Table (2):

Stability coefficient using Grenache's alpha method

Axis address	Number of items	Gronbach's alpha coefficient
The relationship between tax restriction and tax evasion	6	0.822
The relationship between tax inventory and tax revenue	6	0.814
all paragraphs	12	0.818

Source: prepared by the researcher.

For the purpose of achieving the research's goals and testing its hypotheses, the data was entered into the computer using a five-degree Likert scale. For each expression of the research variables, the arithmetic mean was computed to determine the degree of the research staff's high or low responses, and the standard deviation was used to determine the degree of the deviation of the

3.3 Testing the research hypotheses:

During this section, the research hypotheses will be tested as follows:

3.3.1 Testing the first hypothesis:

The first objective states the following: (tax counting can help reduce tax evasion), and the paragraphs of this hypothesis can be analyzed using a set of statistical tools, as shown in the following table:

Table (3): Analysis of the first paragraphs of the hypothesis

No.	items	paragraph arithmetic mean	standard deviation	T value
1	Tax counting helps reduce the manipulation of the value of the revenue generated by following appropriate procedures through which the taxable revenue can be accurately determined.	4.423	0.556	9.206
2	Tax tally helps reduce the manipulation of the value of expenses by inflating it by subtracting expenses that cannot be considered a deduction of taxable income.	4.218	0.512	8.219
3	The tax inspection committees ensure that the economic units keep proper accounting records that include all revenues and expenditures and that they have been correctly recorded.	3.885	0.432	9.896
4	The tax inspection committees are obligated to abide by all tax laws and instructions when estimating and calculating the amount of tax	4.004	0.653	8.774
5	Through tax inventory, economic units cannot hide any information useful in determining the amount of tax	3.554	0.540	7.439
6	Tax inventory helps reduce the preparation and maintenance of fictitious and incorrect accounts and works to reduce the processes through which tax assessment and inventory committees can be misled.	3.787	0.326	9.034
	total	3.979	0.503	8.761

Source: prepared by the researcher.

It is noted from the above table, that the paragraph (tax counting helps to reduce the manipulation of the value of the generated revenues by following appropriate procedures through which the taxable

revenues can be accurately determined) was its weighted arithmetic mean (4.423) and its standard deviation was (0.556), where the calculated value was For a T-test of (9.206), either the paragraph (The tax count helps reduce the manipulation of the value of expenditures by inflating it by subtracting expenditures that cannot be considered a deduction of taxable income) and its weighted arithmetic mean (4.218) and its standard deviation was (0.512), where The calculated value of the T-test was (8.219), And the paragraph (the tax inspection committees make sure that the economic units keep fundamental accounting records that include all revenues and expenditures and that they have been recorded correctly) its weighted arithmetic mean was (3.885) and its standard deviation was (0.432), where the calculated value of the T-test was (9.896), Also, the paragraph (tax inspection committees are obligated to abide by all tax laws and instructions when estimating and calculating the amount of tax) its weighted arithmetic mean was (4.004) and its standard deviation was (0.653), where the calculated value of the T-test was (8.774), while the paragraph (through Tax enumeration Economic units cannot hide any information that may be useful in determining the amount of tax) Its weighted arithmetic mean was (3.554) and its standard deviation was (0.540), where the calculated value of the T-test was (7.439), And the paragraph (tax inventory helps in limiting the preparation and keeping of fictitious and incorrect accounts and working to reduce the processes through which tax assessment and inventory committees can be misled) its weighted arithmetic mean (3.787) and its standard deviation was (0.326), where the calculated value of the T-test was by (9.34), and finally, the weighted arithmetic mean for all the paragraphs of this hypothesis was (3.979) and its standard deviation was (0.503), where the calculated value of the T-test was (8.761).

Based on the foregoing, it can be said that tax accounting can help reduce tax evasion through the following:

1. Assisting in limiting the manipulation of the value of the generated revenues by following appropriate procedures through which the taxable revenues can be accurately determined.
2. Assisting in limiting the manipulation of the value of expenses by inflating it by subtracting expenses that cannot be a reduction of taxable income.
3. Ensure that the economic units keep fundamental accounting records that include all revenues and expenditures and that they have been correctly recorded.
4. The tax inspection committees are obligated to abide by all tax laws and instructions when estimating and calculating the amount of tax.
5. Through tax inventory, economic units cannot hide any information that may be useful in determining the amount of tax correctly.
6. Assisting in reducing incorrect preparation and working to reduce the processes through which tax assessment and committees can be misled.

3.3.2 Testing the second hypothesis:

The second hypothesis states the following: (The tax count can help in increasing the tax proceeds), and the paragraphs of this hypothesis can be analyzed through the following table:

Table (4): Analysis of the paragraphs of the second hypothesis

No.	items	paragraph arithmetic mean	standard deviation	T value
1	The tax inventory can help increase the effectiveness of the information system in the tax department and thus help in increasing the revenue and tax proceeds to the maximum extent possible.	4.217	0.528	8.016
2	The tax inventory helps in giving an encouraging discount to those who submit a real report of their income to the income tax by matching the work of the tax inventory committees with the data provided by the economic unit	3.884	0.453	5.897
3	The tax inventory works through its committees formed in the tax department to achieve justice and equality in the imposition of tax	3.564	0.676	7.905
4	Through the reports submitted by the chairman and members of the tax examination committee, the penalties for tax evaders can be tightened, and thus they can be reduced and the tax proceeds increased.	4.215	0.550	6.098
5	Tax inventory can help increase tax awareness among taxpayers, which helps simplify procedures and improve tax returns.	4.410	0.454	5.671
6	Through tax inventory committees, assistance can be provided in providing the necessary information through which tax-related legislation can be simplified	4.119	0.674	5.008
	total	4.068	0.556	6.433

Source: prepared by the researcher.

It is noted from the above table, that the paragraph (the tax inventory can help increase the effectiveness of the information system in the tax department and thus help increase revenues and tax proceeds to the maximum extent possible) was its weighted arithmetic mean (4.217) and its standard

deviation was (0.528), where the value was Calculated for the T-test by (8.016), either the paragraph (tax counting helps in giving an encouraging discount to those who submit a real report of their income to the income tax by matching the work of the tax survey committees with the data provided by the economic unit) was its weighted arithmetic mean (3.884) and its standard deviation was (0.453), where the calculated value of the T-test was (5.897), The paragraph (tax counting works through its committees formed in the tax department to achieve justice and equality in the imposition of tax) was its weighted arithmetic mean (3.564) and its standard deviation was (0.676), where the calculated value of the T-test was (7.905), and the paragraph (from During the reports presented by the head and members of the tax inspection committee, the penalties for tax evaders can be tightened and thus can be reduced and tax revenue increased) its weighted arithmetic mean was (4.215) and its standard deviation was (0.550), where the calculated value of the T-test was (6.098), While the paragraph (The tax count can help in increasing tax awareness among taxpayers, which helps in simplifying procedures and improving tax returns), its weighted arithmetic mean was (4.410) and its standard deviation was (0.454), where the calculated value of the T-test was (5.671), and that the paragraph (through tax inventory committees can help provide the necessary information through which to simplify tax-related legislation) had its weighted arithmetic mean (4.119) and its standard deviation was (0.674), where the calculated value of the T-test was (5.008), Finally, the weighted arithmetic mean for all the paragraphs of this hypothesis was (4.068) and its standard deviation was (0.556), where the calculated value of the T-test was (6.433).

Based on the foregoing, it can be said that tax accounting can help in increasing the tax proceeds through the following:

1. Helping to increase the effectiveness of the information system in the tax department and thus helping to increase revenues and tax proceeds to the maximum extent possible.
2. Assistance in giving an encouragement discount to those who submit a real report of their income by matching the work of the tax inventory committees with the data provided by the economic unit.
3. Tax inventory works through its committees formed in the tax department to achieve justice and equality in imposing tax for identifying the names of taxpayers, the types of activities they practice, their places of residence, their addresses, the types of taxes they are subject to, their capital and other information.
4. Through the reports submitted by the chairman and members of the tax inspection committee, the penalties for tax evaders can be tightened, reduced and tax revenue increased.
5. Tax inventory can help increase tax awareness among taxpayers, which helps in simplifying procedures and improving tax returns.
6. Through the tax inventory committees, assistance can be provided in providing the necessary information through which tax-related legislation can be simplified.

Fourth topic: conclusions and recommendations

4.1 Conclusions:

1. The tax count is the procedures carried out by the tax administration in order to identify the taxpayers and determine the funds that will be accounted for, to determine the exact amount of tax, reduce tax evasion and expand the tax base.
2. The main elements of tax evasion are represented in the decrease in the proceeds of tax revenues, and the non-compliance of the taxpayer to pay the tax, which leads to the state losing its financial rights.
3. The tax inventory helps reduce tax evasion by identifying the taxpayers and the tax of each of them while working to follow up the collection process in order to help increase revenues and tax proceeds.
4. With the presence of tax inventory committees, it is possible to contribute to the expansion of the tax base, so that the objectives of tax administration can be achieved in an effective and efficient manner.
5. Despite the contribution of the tax inventory committees to the availability of useful information for the tax administration to help it achieve its goals, it has not attained the importance that is commensurate with its role in the tax accounting process by specialists and decision makers.

4.2 Recommendations:

1. The necessity of paying attention to the tax inventory committees in the information they can provide to the tax administration that helps in increasing tax revenues.
2. Investing the information obtained from the tax inventory committees and making the tax inventory process successful for the taxpayers, whether they are new ones or those who are trying to hide part of their activities.
3. The necessity of cooperation and coordination between the tax administration and tax inventory committees to overcome problems that may hinder or delay the arrival of information to the tax administration by finding more effective ways of communication and understanding.
4. The necessity of strengthening cooperation and coordination between the tax administration and tax inventory committees, and facilitating the exchange and access of information to overcome difficulties or problems that may hinder or delay this by finding more effective ways of communication and understanding.
5. Benefit from tax inventory procedures in order to effectively reduce tax evasion and thus help increase revenues and tax revenues.

References:

1. *Al-Anazi, Haider and Wahab Abboud, "Provisions of Recognition in the Legislation of Direct Taxes" PhD thesis in Law - College of Law - Al-Nahrain University 2004.*
2. *Al-Karkhi, Hussam Hamid Sultan, The Internal Control System in the General Tax Authority and its role in increasing tax revenue, University of Baghdad, 2012.*
3. *Al-Saadi, Morouj Tariq Hassan, "Estimating the tax base using the self-assessment method", Higher Diploma, Higher Institute of Accounting and Financial Studies, 2007.*

4. Al-Shafi'i, Alaa Hussein Alwan, *Factors Affecting the Income Tax Outcome in Iraq, Research of a Higher Diploma Equivalent to a Master's, Higher Institute for Accounting and Financial Studies, University of Baghdad, Iraq, 2005.*
5. Auras, E. (2014), "Effective Tax Planning within the Property and Casualty Insurance Industry", *Journal of Economy*, Vol.(17), Issue (2), pp:(76-83).
6. Gheorghe, C. (2013), "Tax Evasion and Avoidance Typologies", *Journal of Industrial and Business Management*, Vol.(1), No.(4), pp:(165-178).
7. Grundy, Tony G. (2006), "Tax Planning, Corporate Governance and Equity Value", *International Sciences Review*, Issue (15), pp:(210-228).
8. Hambali A. C. & Sapuan, S. M. (2009), "The Incentives for Tax Planning", *Scientific Researches and Essay Review*, 4(4), pp:(188-201).
9. Harvey, H. ; Vilas, K. & Paris, G. (2014), "Tax Planning or Tax Fraud", *Journal of Mechanical Engineering*, Vol.(5), No.(8), pp:(42-55).
10. Jaeger, Z. & Biafra, A. (2014), "Gauging IFRS Effect on Tax Planning", *Journal of Environmental and Earth Sciences*, Vol.(4), No.(5), pp:(12-29).
11. Mohammed, H. (2010), "Tax Planning and Costs Management", *Journal of Sciences and Technology*, Vol.(5), No.(5), pp:(55-69).
12. Saadoun, Abbas Nasser, *The use of determinants of tax evasion in enhancing confidence between the taxpayer and the tax administration, a high diploma thesis equivalent to a master's degree presented to the Council of the Higher Institute for Accounting and Financial Studies, University of Baghdad, 2013.*
13. Washita, S. & Sancho, P. (2014), "The Effect of Tax Planning in Financial Performance", *Journal of Accounting*, Vol.(4), No.(2), pp:(44-56).
14. Watson, Z. & Homfosted, A. (2013), "Gauging IFRS Effect on Tax Planning", *Journal of Sciences*, Vol.(4), No.(5), pp:(102-125) .

Appendix (1)

Questionnaire form

We put in your hands the tagged research questionnaire (the role of tax inventory in reducing tax evasion and increasing tax proceeds - an applied study in the General Tax Authority, Al-Diwaniyah branch), through which we seek to explore your views on the existing paragraphs, and that your accurate answer about it will contribute to achieving the objectives of the research So please kindly choose the answer that you think is more in line with the actual reality, and we hope that you will cooperate with us in reading the paragraphs of the form and answering them in the light of your experience and vision, knowing that all the information included in the form will be used for scientific research purposes only.

First: personal information:

Please put an (X) in the appropriate box:

1. Age: From 30-40 years, From 41-50 years....., More than 50 years..... .
2. Gender: Male....., Female..... .

3. Academic Qualification: Bachelor's....., Master's....., Ph.D..... ,
4. Years of Experience: From 5-10 years....., From 11-15 years....., More than 15 years..... .

Second: Questions related to the study variables:

Please put an (X) in front of the alternative that you see fit.

No.	Questions	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	Tax counting helps reduce the manipulation of the value of the revenue generated by following appropriate procedures through which the taxable revenue can be accurately determined.					
2	Tax tally helps reduce the manipulation of the value of expenses by inflating it by subtracting expenses that cannot be considered a deduction of taxable income.					
3	The tax inspection committees ensure that the economic units keep proper accounting records that include all revenues and expenditures and that they have been correctly recorded.					
4	The tax inspection committees are obligated to abide by all tax laws and instructions when estimating and calculating the amount of tax					
5	Through tax inventory, economic units cannot hide any information useful in determining the amount of tax					
6	Tax inventory helps reduce the preparation and maintenance of fictitious and incorrect accounts and works to reduce the processes through which tax assessment and inventory committees can be misled.					
7	The tax inventory can help increase the effectiveness of the information system in the tax department and thus					

	help in increasing the revenue and tax proceeds to the maximum extent possible.					
8	The tax inventory helps in giving an encouraging discount to those who submit a real report of their income to the income tax by matching the work of the tax inventory committees with the data provided by the economic unit					
9	The tax inventory works through its committees formed in the tax department to achieve justice and equality in the imposition of tax					
10	Through the reports submitted by the chairman and members of the tax examination committee, the penalties for tax evaders can be tightened, and thus they can be reduced and the tax proceeds increased.					
11	Tax inventory can help increase tax awareness among taxpayers, which helps simplify procedures and improve tax returns.					
12	Through tax inventory committees, assistance can be provided in providing the necessary information through which tax-related legislation can be simplified					