



## Recent Trends for The Development of the “Tax System” and its Impact on Improvement “Tax Revenues” in Iraq

Abdulameer Zamil Lateef<sup>1</sup>, Fadhil abbas kadhim<sup>2</sup> & Noor Nadhim Hameed AL-Jassam<sup>3</sup>

<sup>1</sup>*Chemical Department, College of Engineering, Al-Qadisiyah University, Iraq.*

<sup>2,3</sup>*Economics Department College of Administration and Economics, University of Al-Qadisiyah, Iraq.*

**Corresponding Author:** Abdulameer Zamil Lateef, **Email:** abdulameer.zamil@qu.edu.iq

**Received:** 10<sup>th</sup> August 2022

**Accepted:** 15<sup>th</sup> September 2022

**Published:** 5<sup>th</sup> October 2022

### ABSTRACT

The objective of the study is to decide the correct methods through which the "Tax system" may be advanced in a way this is well matched with numerous environmental variations and trends, in addition to displaying the position of the "Tax system" in improving "Tax Revenues" and encouraging financing the state's budget. The research is based on two fundamental assumptions: (1) the development of the "Tax system" allows to enhance tax revenue and finance the state's budget. The sample of research is of personnel inside the General Tax Authority, which include administrators, accountants, and auditors, for the fiscal year finishing December 31, 2019. Analytical equipment was used to attain the studies outcomes, which showed that the tax branch has a susceptible hobby in transferring towards appropriate and cutting-edge techniques that It is feasible to reduce tax evasion, as study has concluded that there is a set of appropriate scientific methods that can help in decreasing tax evasion, improving tax sales, and financing the country's budget.

**Keywords:** Tax system, Tax Revenues, Iraq

## INTRODUCTION

Residents are obligated to contribute to the state in many ways, including providing necessary services, entertainment, development support, etc. The state invests in for-profit businesses and other socially beneficial endeavors in order to generate the necessary funds for these purposes. In addition to the effort and responsibilities that are sometimes too much for institutions and businesses, tax evasion has been broken down into two distinct but related types: tax avoidance and tax evasion. They come together to discuss legal strategies for reducing their tax obligations. When people evade taxes, they use methods that are illegal under the current "Tax system." Both sides use a variety of methods, with the knowledge that avoiding payment of taxes has a negative impact on "Tax Revenues, which are the sum total of all money collected from taxpayers and deposited into the state's coffers". "It is a set of steps taken by the GTA to collect government debt on the mentioned date under" the "Wesal government debt in a form that inevitably results to investment promotion as well as financing of the state's general budget, and is represented by the GTA fund under the applicable law that authorized the budgetary authority to impose and collect the tax".

### Research Problem

The citizens of a country are tasked with carrying out a variety of roles, such as providing basic services, providing forms of entertainment, acting as a resource for those working to better their communities, etc. To pay for these commitments, the state must seek out revenue sources, such as funding income-generating programmes or purchasing assets for the benefit of the general public. Tax evasion has been broken down into two distinct but related categories: tax avoidance, in which businesses and organisations consciously work to minimise their tax liability, and tax evasion, in which those same entities knowingly and willfully try to evade their tax obligations. When it comes to evading taxes, criminals use strategies that run counter to the law. Both courses are structured in a certain way, with the understanding that tax evasion has a negative impact on Tax Revenues, which are the final revenue to the national treasury and represent the process of collecting taxes from taxpayers. "It is a series of processes followed by the economic tax authority to acquire government debt on its mentioned date below the" "Wesal government budget to lessen avoidance and tax evasion to develop tax revenue as well as finance of the state

budget and is thus represented by the GTA fund in accordance with the applicable regulation that authorized the economic authority to impose and accumulate the tax”.

### **The Importance of Research**

In modern times, tax evasion has become a growing social phenomenon with its own implications and direct outcomes. Taxes are significant economic resources of the region finances to feed its sales, its expenses, and its plans. However, the advent of avoidance and tax evasion, as well as the complex nature of methods used in each of them, has caused damage to the revenues of the country, which has been viewed negatively. This research was conducted to determine the best strategies for lowering tax avoidance, which in turn would increase exports and bolster revenues for the federal government.

### **RESEARCH OBJECTIVES**

The objective of the study is to decide the correct methods through which the "Tax system" may be advanced in a manner this is well matched with numerous changes and trends, in addition to displaying the position of the "Tax system" in improving "Tax Revenues" and encouraging investment the state's budget.

### **RESEARCH HYPOTHESIS**

(1) There is a correct method through which the "Tax system" may be advanced in a manner this is well matched with numerous environmental changes and trends. (2) In addition to displaying the position of the "Tax system" in improving "Tax Revenues" and encouraging financing the state's budget.

### **The concept of the “Tax system”**

The tax structure may be seen as the collection of taxes levied within a certain context for the allocation of economic means in a particular society and with its technical and legal regulations for taxes of economic elements with which the ones rules engage, and it is to recognize that there is argument Broad and approximately the function of the nation in economic function among unique financial ideas, which includes traditional and cutting-edge concept. In the beginning, we

understand on what basis we deal with the tax, shall we cope with it, and this may be clarified via the subsequent: - (Ming, et.Al., two hundred)

First: Traditional notion: Traditional concept requires the nation's neutrality and its non-interference in economic function, meaning that the dependence on tax turned into susceptible due to the fact the nation does not want large revenues because it became the redistribution of wealth and earnings among individuals and the rules governing the "Tax system" have been the abundance of the final results And justice before tax (Paradises, 2004).

Second: Modern idea: led by the scientist John Mairder Keynes, with the recurrence of economic crises of depression, unemployment and damage between the 2 global wars. The nation had to intrude with economic regulations and used that tax, so interest inside the Tax system, because it began to interfere within the redistribution of earning. Achieving social justice and expanded the rules that governed the "Tax system" to the abundance of the outcome, reaching justice and equality in the distribution of incomes (Abbas et al., 2022).

1) The "Tax system" as defined by the economic model: There are two main types of economic systems, first the capitalist system, the government plays a smaller role in the economy and citizens have more say over the direction of production through the patronage principle, and the socialist system, in which the government and central planning bodies make all of the important financial decisions (Abdullah et al., 2021).

In addition, the tax structure is dynamic, changing as the economy develops: Since the "Tax system" in developing countries serves a different purpose than the "Tax system" in developed countries, the former has inefficiency and limited capabilities due to low and constrained production, while the latter's productive activity is vast and varied, necessitating an effective "Tax system." The ultimate aim changes between stages of growth in response to unique political and social contexts. To avoid taxing foreigners, as was the case in Egypt before the revolution, the government may decide to provide them special rights. The country is now legally obliged to collect taxes covertly. In order to line the country's coffers with the proceeds from her appointment to managerial positions, and to adorn its public budget (Abbas et al., 2022).

### **Suitable Methods for Developing the "Tax system"**

As it's far in precept that it can't be imposed, changed, or abolished besides By the legislature, nowadays most countries impose taxes and collect them in cash, in contrast to what became universal in some preceding eras, in which the tax become collected from what became produced or dealt by the citizen and other system operating inside the economy (Ong, & Abbas, 2021). Therefore, implementing and accumulating the tax calls for an powerful and efficient system that facilitates in attaining the favored dreams associated with improving sales, encouraging investment and financing the country's budget, and there is a fixed of methods that may be accompanied to develop the "Tax system" that disappear from one nation to any other, and those methods may be explained through the subsequent:

1. The suitable methods for growing the "Tax system" in developed countries: These techniques may be illustrated via the subsequent (Aman-Ullah, et al., 2021)

A. "Countries that depend on direct taxes tend to be more advanced capitalist nations with a strong commercial reputation; these countries have a uniform, unified tax on the profits of financiers and are distinguished by progressive rates of taxation on the lower income brackets". For such countries, indirect taxes now account for just 5% of total tax collection.

B. There are international locations with a balance among direct taxes and oblique taxes, which can be capitalist nations as nicely, but they may be less reasonably-priced of their stage than countries that rely on direct taxes best, along with Italy, France and Germany. These nations are characterized in increasing of consumption, thus one chooses to apply indirect taxes with direct.

2. The suitable methods for growing the "Tax system" in under developed countries: These techniques can be illustrated by means of the subsequent: (Kazem, et al., 2022).

A. There are nations which apply indirect taxes, the socialist countries that like possession of the f production in standard possession, and this is why they have no way however to apply indirect taxes to acquire revenues.

B. Growing the comparative significance of indirect taxes, which is suitable for the situations of these international locations, the decrease the level of entry beyond the restrict that lets in

reliance at the outcome of direct taxes, and this further to the failure of the competence of tax management.

### **The Role of the “Tax system” in Improving “Tax Revenues” and the State's Budget**

“Income taxes is provided by the GTA fund as well as being evident as a process of accumulation and collecting the income taxes from the individual as a final profit to the national treasury”, “consistent with the regulation that authorized the economic authority to compel and acquire the tax, or is a sequence of strategies that the fiscal authority follows to gather government debt”. “As per the dates through the government debt collection regulation, if it is not possible to gather it consistent with the profits” tax regulation”. After the tax is finished and the tax calculation tactics are completed, the gathering level begins. It is considered very important inside the tax system (Patil, 2010).

The “Tax system” enables in improving tax revenue with the aid of making suitable means to lessen tax evasion of taxation, as the tax works for the society and the economic system, and failure to comply with paying the tax due at the taxpayer in whole or in element, or attempts with the aid of the taxpayer to do away with all or element and with legal responsibilities to pay the tax due on him is referred to as tax evasion, which cause monetary, financial and social harm, and tax evasion has been categorized as follows: (Kadim, et al., 2021).

1. Tax Avoidance: first of all Tax avoidance indicates to eliminating the tax evasion in entire or in part without this important to violating the law or violating its provisions, and it's also known as " pastime with the aid of someone or company to lessen the tax in the regulation, as it is defined as the use of any of the method Legal requirements to lessen the modern-day tax or reduce future tax duties.
2. Tax evasion: Tax evasion mentions to the taxpayer’s strive no longer to pay the tax owed to him in complete or in element by the usage of methods and techniques that violate the provisions of the “Tax system”, bearing the nature of fraud, and he is referred to as “an act opposite to the law where the taxpayer refuses to pay the tax or lessen the tax for a fee that is much less than the fee that it is stick to it.

Thus, “the principle distinction among avoidance and tax evasion is the lawfulness of the occasion, and Patil's study showed that avoidance is constrained to reducing the amount of tax by using numerous techniques” and “strategies inside the framework of regulation and evasion”. Reducing the tax or no longer paying it the usage of methods which might be against the law” (Patil, 2010).

Reducing tax evasion and avoiding off taxation allows in obtaining economic resources to assist the state’s treasury to spend on society’s needs for education, health, protection, and public service facilities, and the importance of taxes isn't always simplest the country’s public revenue but also due to the fact tax studies boost monetary, prison, and social problems (Patil, 2010). Further, the researchers Auras, (2014), defined the reasons that can be achieved through taxes as follows

1. Generating the funds required to meet public demands: economists referred to as for the nation to mediate during taxes to direct monetary assets to convince the desires of people and the state.
2. Economic stability: Taxes have the capacity to switch buying electricity from people to the situation in inflation, as well as the enhance in incomes happens while the amount of taxes collection is low in times of recession.
3. Economic development: A method of obligatory saving manner, the outcome of which is used in public investments because individuals are reluctant to do so, due to the fact man or woman blessings in it differ from social advantages.
4. Taxes are “utilized to reduce social inequalities by way of redistributing countrywide profits: by means of increasing taxes on the upper income brackets and reducing them from the lower income brackets”.

With regard to the importance of reducing tax avoidance and tax evasion, the primary and traditional objective of the tax is to provide the necessary funds for the public expenditures of the state and this is what was taken in the old thought, either in the modern era, the tax has an effective role in terms of economic, social and political, and from the previous concept, goals can be summarized Taxation and it always seeks to achieve three main objectives arising from reducing tax avoidance and tax evasion operations, which are as follows:

## THE APPLIED SIDE OF THE RESEARCH

### Sample of Research and Analysis

The research community includes a group of directors, divisions, auditors in the General Authority for Taxes, and for the reason of reaching the research desires a questionnaire has been designed and organized in particular for this purpose. Use a five Likert Scale to answer the questionnaire. The obvious honesty of the tool become established after growing its initial parent and displaying more than a few N college members of the Iraqi universities to make sure their insurance of components of basic studies and the clarity of its clauses, and to make certain the stableness of the hunt tool turned into used Cronbach's alpha test to verify the internal her consistency, Table 1 suggests the effects of this result.

**Table 1**  
*Alpha Cronbach Test*

Cronbach Alpha Factories	The number of variables	Hypothesis text	Hypotheses
0.88	6	There are a set of suitable methods that may assist in growing the "Tax system" in a manner this is suitable for modern-day environmental developments.	The first
0.86	6	The improvement of the "Tax system" helps to enhance tax sales and finance the state's general budget range.	the second
0.87	12	Total	

It is cited thru the above table that the fee of the Cronbach's alpha for the variables ranged among (0.86 - 0.88), and which means there is a credibility in the solutions of the people of the research sample, and the sample may be allotted consistent with demographic traits, as proven in Table (2).

**Table 2**  
*Demographic Analysis*

percentage	the number	Category	variable	no
%24	12	Less than 40 years old	Age	1
%32	16	From 41 to 50 years old		
%44	22	Over 50 years old		
%70	35	Male	Sex	2
%30	15	Females		
%84	42	Bachelor or less	Qualification	3
%16	8	Master and above		



%22	11	From 5 to 10 years	Years of Experience	4
%28	14	From 11 to 15 years		
%50	25	Over 15 years old		

### Test the Hypotheses:

Throughout this paragraph, the outcomes of the responses of the pattern members will be offered, then the hypotheses could be examined to expose the importance of appropriate techniques for developing the “Tax system” in enhancing “Tax Revenues” and financing the nation's preferred price range, as follows:

First: The effects of the first speculation test: There are a hard and fast of suitable strategies that could assist to make the Tax System in a way this is appropriate for present day environmental tendencies. To take a look at these hypotheses, the researcher removed the averages and the “standard deviations” for every of the variables for the first studies hypothesis, as shown inside the next table:

**Table 4**

*Test the Hypotheses*

standard deviation	Arithmetic mean	#SR
0.594	4.618	1
0.492	3.822	2
0.601	4.665	3
0.557	4.332	4
0.469	3.651	5
0.513	3.988	6
0.538	Total 4.179	

Source: prepared by the researcher.

“It is apparent from the above table that the paragraph (the improvement of the Tax system requires the issuance of a law that is consistent with the modern commercial enterprise environment, with the want to amend the regulation in accordance” with the brand new changes on this surroundings in a way which could attain the goals set effectively) has got an arithmetic suggest (4.618) with a “standard deviation” (0.594), either of the paragraph” (the Tax system can be evolved through the usage of current day generation and the schooling of employees on it and enjoy the benefits it offers in phrases of reducing time and expenses similarly to enhancing the high-quality of the services furnished) I were given a mean (3.822) with a “standard deviation” (0.492), While the paragraph (Uninterrupted personnel continuously and take part in every of the clinical conferences and symposia that purpose to expand the “Tax system” can help in figuring

out factors of imbalance inside the system and work to address them) I were given an mean propose (4.665) with a trendy deviation (0.601), and the paragraph (if thinking about Taxes are one of the predominant and essential resources via which the country's "budget may be funded, similarly to encouraging investment that allows you to develop the economic system. It may be a motivation for growing the Tax system (have acquired mean imply (4.332) with a standard deviation (0.577), both paragraph)" "With a mean of 3,651 and a standard deviation of 0.469, the paragraph (The development of the" Tax device can aid in relying on Various "sources of tax sales in order to enhance and grow them in a way that helps th) is based on the results of previous studies and reviews performed by other countries or other systems that have proven successful". One (T) test got employed to examine this hypothesis, and the results are shown in Table (5).

**Table 5**

*The Results of (One Sample T-Test)*

The confidence interval is 95% for the difference Arithmetic average		The difference in SMA	level indication	Degree Freedom	T value Calculated	deviation The normative	The average Arithmetic
Upper	Lower						
1.655	1.343	1.499	0.000	49	3.512	0.538	4.179

The "above table indicates that there could be a statistical essential between the parameters of the primary hypothesis, obviously it depends at the calculated value (T) of (3.512), which is a proportionally giant cost at the level of significance" ( 0.001), "indicating the popularity of this speculation and suggesting that there is a set of Appropriate" strategies that can aid in emerging the "Tax system" in a way this is appropriate for current environmental trends. Appropriate strategies can be clarified to expand the" "Tax system" thru the subsequent:

1. Issuing a law this is regular with the modern business environment, with the want to amend the regulation in step with the brand new adjustments in this surrounding in a manner which can achieve the goals set effectively.
2. The use of contemporary era, education its employees, and profiting from the advantages it presents in terms of lowering time and prices further to enhancing the fine of the offerings provided.

3. Training people continuously and participating in medical meetings and seminars geared toward growing the “Tax system” so that points of deficiency within the system may be addressed.

4. Considering taxes one of the fundamental and critical assets via which the overall budget of the state may be funded “in addition to encouraging investment in order to develop” the financial system that may be a motivation for growing the Tax system and making it more suitable to the requirements of the present day business surroundings and the associated modifications.

5. The “Tax system” can be advanced through benefiting from previous studies and reviews completed through other nations or different structures which have confirmed successful, and adjusting them in step with the requirements of the present day environment and the wishes of the nation so that you can cover public costs and provide the best services to citizens.

6. The improvement of the “Tax system” can help to rely on diverse sources of tax sales with the intention to develop as well as enhance it in a way that helps the countrywide economy and may attain the public gain for citizens by way of encouraging funding and assisting the country's budget range.

Second: The effects of the check of the second one hypothesis: which states: (The development of the “Tax machine” enables in improving “Tax Revenues” and financing the state's fashionable finances). To check this “hypothesis, the researcher extracted mathematics averages and preferred deviations, as shown in the following desk”: -

**Table 6**

*Mean and Standard Deviations The Second Hypothesis*

standard deviation	Arithmetic mean	#sr
0.558	4.338	7
0.629	4.894	8
0.471	3.664	9
0.534	4.223	10
0.511	3.971	11
0.499	3.875	12
0.534	Total 4.161	

It is obvious from the preceding table that the paragraph (The green and effective “Tax system” can assist in lowering times of tax evasion, which helps in growing and improving “Tax Revenues” and consequently assist in encouraging investment and financing the nation's public

budget) has got an suggest (4.338) with a “standard deviation” (0.558), either of the paragraph (The “Tax Revenues” enable the enlargement of latest and deliberate businesses among companies which might be comparable of their activities or are interconnected in their production chain, do no longer work a long way apart or competing in their seizure of natural resources) it were given an mathematics imply (4.894) with a standard deviation (0.629), even as the thousand “Tax Revenues” offer a worldwide view of occasions and capability expectations with their numerous scenarios after which manage with local mechanisms which can be suitable to their environment and instances and in a manner that enables in financing the overall price range. My average is 3.664%, and my standard deviation is 0.471”. The paragraph titled “Tax Revenues” (which "helps from using Intelligence and organisational sensitivity in looking ahead of activities, diagnosing, watching for crises, as well as adopting a prevention approach before remedy in a manner that encourages in order to encourage the pleasant investments) has a mean of 4.223 and a standard deviation of 0.534. In terms of fairness, equity, and equality, whether dealing with residing creatures or other beings, and in a way that allows inside the development of the national economic system (it got mean imply (3.971), with a standard deviation (0.511), at the side of the paragraph), that "Tax Revenues" allow agencies to work with what is In the core and subtleties of things and the phenomena covering them in the foundation of what is plain from them and in a maze-like fashion. the mean suggest has reached (0.161) ) With a standard deviation (0.534), it's far stated from the previous table that every one poverty S have accomplished better than three stages of Likert scale, which shows the attractiveness of the second hypothesis. To take a look at this hypothesis, the (T) test changed into used for one pattern with a purpose to make sure that the relationship among those variables is a real relationship and does no longer belong to pure threat, and Table No. (7) Illustrates this.

**Table 7**

*Sample T-Test*

The confidence interval is 95% for the difference Arithmetic average		The difference in SMA	level indication	Degree Freedom	T value Calculated	deviation The normative	The average Arithmetic
Upper	Lower						
1.315	1.179	1.247	0.000	49	3.445	0.534	4.161

Source: prepared by the researcher.

It is obvious from the facts of the overhead table that there is a statistical importance among the variables of this hypothesis by way of relying on the calculated fee (T) of (3.445) which is a

statistically considerable value at the extent of significance ( $\alpha < 0.001$ ), and this suggests the reputation of the second one hypothesis and shows that the development The “Tax system” enables in improving “Tax Revenues” and financing the state's fashionable budget range, as follows:

1. A green and powerful “Tax system” can assist lessen instances of tax evasion, which facilitates enhance tax sales, inspire funding, and finance the country’s fashionable budget.
2. Tax revenue enables the expansion of latest and planned companies between businesses which are interconnected in its manufacturing chain, no longer working far apart or competing in their use of natural sources.
3. “Tax Revenues” provide a international view of activities and potential expectations with their numerous situations, after which degree with local mechanisms which can be appropriate to their surroundings and conditions and that help in financing the overall finances.
4. “Tax Revenues” from employing intelligence and organizational sensitivity help in waiting for activities, figuring out problems, awaiting crises, and adopting a prevention technique before treatment.
5. “Tax Revenues” are translated thru the regulations and behaviors of the precept of justice, and equality, each in their dealings with the taxpayers and in a way that helps in growing the country wide economic system.
6. “Tax Revenues” permit corporations to paintings with what's inside the essence and subtleties of things and the phenomena surrounding them, and in one of this way as to inspire investment and finance the nation’s budget.

## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusions**

1. The "Tax system" is the collection of taxes that are applied within a specific system of using financial art in a specific society at a specific moment, with its legal and procedural tax regulations as well as ideological, economic, and administrative components that interact with those regulations.

2. A strong and effective system that helps in attaining the intended aims linked with expanding revenues, encouraging funding, and financing the budget is required for the levying and collecting of the tax.
3. Tax “revenue is the act of obtaining and collecting the amount of tax from the taxpayer as final income to the budget, which is represented by the GTA fund, in accordance with the relevant legislation that empowers the reserve bank to impose and collect the tax”.
4. Reducing tax evasion as well as avoiding taxes enables the network to build up financial assets that may be used to direct the budget and pay for the network's priorities including health, education, and defense.
5. The capacity of the tax system to accurately and effectively realise the intended aspirations means that there is a close link between the development of the "Tax system" and "Tax Revenues" and the funding of the budget.

### **Recommendations**

1. Work to broaden tax legislation which has been tightly drafted to make certain that ambiguity from those taxpayers is performed is averted with a purpose to growth tax revenue.
2. Maintaining right accounting information that display the costs and revenues effectively, orderly and now not fabricated to decrease the estimator's bias as well as make his choice extra goal, similarly, to running on all suitable strategies by using which tax avoidance and tax avoidance may be averted.
3. Growing the effectiveness of the tax series gadget and growing the competence of tax assessors to hit upon numerous instances of evasion through rehabilitation with a purpose to aid the budget.
4. Spreading tax recognition through numerous media, retaining seminars for citizens, introducing them to the various tax desires, and explaining their role to support the nation's budget and motivating investment.
5. Increasing an incorporated method that addresses all elements as well as gaps within the “Tax system” and direct efforts to enhance tax sales and assist the budget in the excellent viable way.

## REFERENCES

- Abdullah, Y., Ahmad-Zaluki, N. A., & Abd Rahim, N. (2019). Supply chain strategy in initial public offering in Malaysia: A review of long-run share price performance. *International Journal of Supply Chain Management*, 8(4), 642-652.
- Abdullah, Y., Ahmad-Zaluki, N. A., & Abd Rahim, N. (2021). Determinants of CSRD in non-Asian and Asian countries: A literature review. *Journal of Global Responsibility*, 12(1), 114-135.
- Abbas, Y.A., Mehmood, W., Manhal., M. H., & Aman-Ullah, A. (2022). The level of sustainability reporting of Malaysian IPO companies. DOI: <https://doi.org/10.21203/rs.3.rs-1478999/v1>.
- Abbas, Y.A., Mehmood, W., Lazim, Y.Y., & Aman-Ullah, A. (2022). Sustainability reporting and corporate reputation of Malaysian IPO companies. DOI: [10.1007/s11356-022-21320-9](https://doi.org/10.1007/s11356-022-21320-9).
- Ahmed, C. (2015). Tax evasion and typologies avoidance. *Journal of Business Management*, 2(8), 213-228.
- AL-Maliki, H. ; Mohamed, K. & Ali, G. (2014). Tax Planning vs. Tax Fraud. *Journal of Mechanical Engineering*, 7(8), 12-33.
- Aman-Ullah, A., Aziz, A., Ibrahim, H., Mehmood, W., & Abbas, Y. A. (2021). The impact of job security, job satisfaction and job embeddedness on employee retention: An empirical investigation of Pakistan's health-care industry. *Journal of Asia Business studies*. DOI 10.1108/JABS-12-2020-0480.
- Auras, E. (2014). Effective tax planning within the property and casualty insurance industry. *Journal of Economy*, 17(2), 76-83.
- Gheorghe, C. (2013). Tax evasion and avoidance typologies. *Journal of Industrial and Business Management*, 1(4), 165-178.
- Grundy, Tony G. (2006). Tax planning, corporate governance, and equity value. *International Sciences Review*, 15, 210-228.
- Kadim, J. R., Sabti, Y. M., Ali, G., Abbas, Y. A., & Shliot, S. M. (2021). The effect of applying organizational justice on job burnout (an applied study in the municipality of Samawah). *South Asian Journal of Social Sciences and Humanities*, 2(2), 135-155.
- Kazem, J.R., Abbas, Y.A., Sabti, Y.A., Ali, G., & Nasser, R.H. (2022). The effect of strategic awareness on creative performance an analytical study of the opinions of faculty members at a university level. *South Asian Journal of Social Sciences and Humanities*, 3(3), 53-72.
- Ming, X., Yan, J., & Maria, D. (2005). Tax compliance internationally. *Management Status Review*, 12(8), 304-323.
- Paradises, T. (2004). Influence of capital gains tax policy. *Journal of Financial Management*, 6(4), 154-166.
- Patil, A. (2010). The case of income tax evasion in Malaysia. *Journal of Accounting*, 15(8), 1-16.

Mehmood, W., Mohd-Rashid, R., & Ong, C. Z., & Abbas, Y. A. (2021). Factors driving IPO variability: Evidence from Pakistan stock exchange. *Journal of Economics, Finance and Administrative Science*. DOI 10.1108/JEFAS-04-2021-0036.