TAXPAYER'S ADOPTION OF ELECTRONIC TAX SYSTEM IN SRI LANKA

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ABSTRACT

The main objective of this study is to examine the impact of the taxpayer's adoption of the electronic tax system in Sri Lanka, addressing the research problem "What is the impact of the taxpayer's adoption on the use of electronic tax system in Sri Lanka?". To fulfil the above objective, the current study employed a quantitative approach, collecting data from Sri Lankan taxpayers. The population of this study was 437,547 taxpayers in Sri Lanka with a sample size of 383. The current study used a convenience sampling method for data collection as it was challenging to take the list of taxpayers in Sri Lanka and obtain 124 responses through an online questionnaire. This research used a structured questionnaire to collect information from taxpayers and used a 05-point scale from 1 (strongly disagree) to 5 (strongly agree). After data collection, SPSS version 26 was used to analyze the data. According to the Pearson correlation value, this study can conclude that Performance Expectancy (PE), Effort Expectancy (EE), Social Influence (SI), and Facilitating Condition (FC) correlate with the taxpayer's adoption of the electronic tax system, as all the Pearson correlation values are positive and more significant than 0.1. Finally, regarding the coefficient analysis, under the regression analysis, the findings show that PE and SI positively impact taxpayers using the e-tax system, but EE and FC do not affect taxpayers using the e-tax system. According to the final analysis, this study concludes that PE and SI impact taxpayers' use of the e-tax system.

Keywords: Adoption, effort expectancy, facilitating condition, performance expectancy, social influence