

---

# Tax Awareness Among Potential Taxpayers

---

Noor Farazila Binti Radzi<sup>1</sup>, Hashamuddin Bin Ya'akob<sup>2</sup>

<sup>1</sup> *Jabatan Matematik, Sains dan Komputer, Politeknik Ungku Omar, Ipoh, Perak, Malaysia*  
E-mail: [farazila@puo.edu.my](mailto:farazila@puo.edu.my)

<sup>2</sup> *Jabatan Perdagangan, Politeknik Ungku Omar, Ipoh, Perak, Malaysia*  
E-mail: [hashamudin@puo.edu.my](mailto:hashamudin@puo.edu.my)

---

## ***Abstract***

The greatest challenge faced by IRBM is increasing the voluntary tax compliance among taxpayers. The issues of fail to fulfil the tax obligation become significant when the self-assessment system (SAS) implemented. The early awareness from taxpayers is necessary to increase tax compliance. Therefore, this study was conducted to determine factors influencing tax awareness among taxpayers. The respondent of this study consists of DPA50163 Malaysian Taxation 2 students for Session II: 2022/2023. The data was collected using questionnaire which consists of 2 sections. Section A collect demographic profile data. Section B collect the data related to the role of tax authorities and tax knowledge. The data was analysed using descriptive statistic and correlation analysis. The data was analysed using descriptive statistic and correlation analysis. Result indicated that the role of tax authorities and tax knowledge influence tax awareness among potential taxpayers. The findings of this study could help to increase tax compliance among taxpayers.

***Keywords:*** *Tax Awareness, Taxpayers.*

---