

## **HOW CONVENIENT IS THE IMPOSITION OF VALUE ADDED TAX: PERCEPTIONS OF BUSINESSES IN THE UNITED ARAB EMIRATES**

RINAE BUDELI,\* RUANDA OBERHOLZER\*\* AND ESM (LIZA) COETZEE\*\*\*

### ABSTRACT

A tax policy should meet the fundamental principles of a good tax system, which includes convenience. The study explores whether United Arab Emirates (UAE) businesses acting as collecting agents, perceive the imposition of value added tax ('VAT') to be convenient. Prior studies focused on the perceptions of consumers only.

Data collected by way of online questionnaires were analysed electronically and the results indicate that businesses perceive VAT in the UAE to be imposed in a manner and at a time convenient to them.

In addition, the study provides valuable insight that may lead to suggestions for improved VAT administration and compliance, resulting in maximum revenue collection and improved taxpayer experience.

**Keywords:** value added tax ('VAT'), tax policy, convenience

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\* Department of Taxation, University of Pretoria. Email: budelirm@gmail.com

\*\* Department of Taxation, University of Pretoria. Email: Ruandaoberholzer@gmail.com

\*\*\* Department of Taxation, University of Pretoria. Email: liza.esm.coetzee@gmail.com

## I INTRODUCTION

According to Albert Camus, 'it is no more immoral to directly rob citizens than to slip indirect taxes into the price of goods that they cannot do without'.<sup>1</sup> Indirect taxes are one of the ways in which governments collect revenue. Indirect taxes are often used to describe consumption taxes such as excise taxes, customs duty and value added tax ('VAT').<sup>2</sup> Typically, they are imposed on transactions, goods or events and are collected from businesses involved in the manufacturing and distribution process before they are transferred to the end users as a component of the cost of purchasing an item or service.<sup>3</sup> In their nature, indirect taxes are not imposed on income or wealth, but are levied on expenditure of that income and wealth finance on goods or services.<sup>4</sup> An intermediary usually collects the indirect taxes from the end user who ultimately bears the financial burden thereof.<sup>5</sup>

VAT continues to be a key source of income for countries around the world.<sup>6</sup> In other countries, VAT is known as goods and services tax ('GST').<sup>7</sup> In New Zealand, GST is a broad-based VAT levied on general consumption of goods and services, imposed under the *Goods and Services Act 1985*.<sup>8</sup> By 2018, VAT had been adopted by 166 countries and contributed 20% of the world's tax revenues.<sup>9</sup> VAT was officially introduced in France in 1954 and then in many other countries, including Brazil in 1964, Germany in 1968, the United Kingdom in 1973, Japan in 1989, Kenya in 1990,

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<sup>1</sup> Albert Camus, quoted in Geoffrey James, '130 Inspirational Quotes about Taxes' *Inc.* (Web Page, 13 April 2015) <<https://www.inc.com/geoffrey-james/130-inspirational-quotes-about-taxes.html>>.

<sup>2</sup> O Pavelko et al, 'Optimization of Forestry Indirect and Direct Taxation in Sustainable Development Conditions' (2023) 1269 *IOP Conference Series: Earth and Environmental Science* 012034: 1-13 <<https://iopscience.iop.org/article/10.1088/1755-1315/1269/1/012034/pdf>>.

<sup>3</sup> Organisation for Economic Co-operation and Development, *Consumption Tax Trends 2022: VAT/GST and Excise, Core Design Features and Trends* (2022) <<https://doi.org/10.1787/6525a942-en>>.

<sup>4</sup> *Ibid.*

<sup>5</sup> Suna Korkmaz, Metehan Yilgor and Fadime Aksoy, 'The Impact of Direct and Indirect Taxes on the Growth of the Turkish Economy' (2019) 43(3) *Public Sector Economics* 311.

<sup>6</sup> Brandon de la Cuesta et al, 'Do Indirect Taxes Bite? How Hiding Taxes Erases Accountability Demands from Citizens' (2023) 85(4) *Journal of Politics* 1305.

<sup>7</sup> Karima Toumi Sayari, Suaad Jassem and Sahar E-Vahdati, 'VAT Revenue and Economic Growth in the Middle East and North Africa Region: Evidence from Panel Data Analysis' (2023) 9(2) *Journal of Tax Reform* 233.

<sup>8</sup> Anna Percy, 'New Zealand's GST v Exclusions: A Case for the Exclusion of Basic Food and Menstrual Products from Goods and Services Tax in New Zealand' (2019) 25 *Auckland University Law Review* 228.

<sup>9</sup> Priyanka Verma, Sugandha Agarwal and Deepa Gupta, 'UAE Hogging in the Limelight of VAT: 1st January 2018' (2019) 11(1) *Global Journal of Enterprise Information System* 131.

South Africa in 1991, Nigeria in 1993, Australia in 2000 and, in the United Arab Emirates ('UAE') in 2018.<sup>10</sup> GST started in New Zealand on 1 October 1986.<sup>11</sup>

With effect from 1 January 2018, the UAE enacted the *Federal Decree-Law No 8 of 2017 on Value Added Tax*, which established the Federal Tax Authority ('FTA') and introduced VAT in the country.<sup>12</sup> The FTA was established to manage and collect VAT as well as associated penalties.<sup>13</sup> The introduction of VAT in the UAE was to generate revenue to support the government with its high quality supply of public services such as public hospitals, public schools and the police service, while reducing the reliance on revenue generated from oil and other hydrocarbons.<sup>14</sup> For more details on this, see section III A (p 73).

The introduction and implementation of a new tax system (in this study a VAT system) has an impact on the people, economy, businesses and how business are conducted.<sup>15</sup> Corporate entities that are obliged to register for VAT must have information technology ('IT'), accounting systems and software in place for the collection of VAT.<sup>16</sup> Additionally, for the implementation of this type of tax to be successful, corporate entities must keep a proper record of all documentation, provide the necessary training to employees, and update systems to ensure consistent compliance with the VAT legislation and any amendments thereof.<sup>17</sup>

On the implementation of a new tax or a tax type, it is important for the legislator to ensure the tax system meets the underlying principles of a good tax system. Although there is no ideal tax policy, a tax policy can be measured against commonly

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<sup>10</sup> Elmugtaba Ali Mohayed Bannaga, 'Implications of Introducing the Value Added Tax (VAT) to the UAE' (Master's Dissertation, Middlesex University, Dubai, 2017) <[https://www.academia.edu/download/56389274/Dissertation\\_Paper\\_-\\_Elmugtaba\\_Bannaga\\_-\\_FINAL.pdf](https://www.academia.edu/download/56389274/Dissertation_Paper_-_Elmugtaba_Bannaga_-_FINAL.pdf)>.

<sup>11</sup> Andrew Maples and Adrian Sawyer, 'The New Zealand GST and Its Global Impact: 30 Years on' (2017) 23(1) *New Zealand Journal of Taxation Law and Policy* 9.

<sup>12</sup> *Federal Decree-Law No 8 of 2017 on Value Added Tax (UAE)* (Unofficial Translation, 2018) <<https://tax.gov.ae/DataFolder/Files/Pdf/VAT-Decree-Law-No-8-of-2017.pdf>>; Shamsa Abdalla Alsalloum and Miguel Angoitia Grijalba, 'Assessing the Revenue Performance of the UAE VAT System' in Aleksandra Przegalinska et al (eds) *EBOR Conference: 4th Economics, Business and Organization Research Conference 21-22-23 May 2021, Poland: Full Paper Proceedings Book* (EBOR Academy Publishing House, 2021) 54 <[https://www.researchgate.net/profile/Lukas-Starek/publication/361583771\\_EBOR\\_2021\\_book](https://www.researchgate.net/profile/Lukas-Starek/publication/361583771_EBOR_2021_book)>.

<sup>13</sup> Ibid.

<sup>14</sup> United Arab Emirates Ministry of Finance 'Value Added Tax (VAT): Everything You Need to Know about VAT Implementation in the UAE' (Web Page, 2023) <<https://mof.gov.ae/vat>>.

<sup>15</sup> Muhammad Zafarullah, 'Impact of VAT on UAE Economy' (2018) 6(1) *Asian Development Policy Review* 41.

<sup>16</sup> Mohd Ariff Kasim, Siti Rosmaini Mohd Hanafi and Norazah Mohd Suki, 'What Shapes Muslim Business Operators' Attitudes towards Value-Added Tax? Evidence from the United Arab Emirates' (2022) 13(5) *Journal of Islamic Marketing* 1016.

<sup>17</sup> Ibid.

accepted principles of a good tax system. The first formally recognised taxation principles were formulated by Adam Smith: equity, certainty, convenience and efficiency.<sup>18</sup> Over centuries, these principles have been formed, discussed and documented by individuals and tax bodies.<sup>19</sup> The following are internationally recognised as important modern tax policy design principles: equity, certainty, convenience, economic efficiency, administrative efficiency, flexibility and simplicity.<sup>20</sup>

The objective of this study is to evaluate the perceptions of UAE businesses on whether the newly introduced VAT legislation in the UAE meets the convenience principle of a good tax system. The convenience principle entails that a tax should be imposed in a manner and at a time that is convenient to the taxpayer, making it easy for taxpayers to comply with the tax legislation and to pay their taxes. Smith described the convenience principle to mean taxes should be levied in a manner that is convenient to the taxpayer.<sup>21</sup> According to du Preez, the convenience principle means the payment of taxes should be in a manner and at a time that is suitable for the taxpayer.<sup>22</sup>

The perceptions of taxpayers with regard to a tax system are important to determine in order to influence tax policy and enable government to promote itself and its services to the public.<sup>23</sup> The *Oxford English Dictionary* defines perception as ‘the faculty of perceiving; the ability or power to perceive’ and further defines perceive as ‘to apprehend with the mind; to become aware of or conscious of; to realise; to discern’.<sup>24</sup> Currently, there are limited studies that focus on VAT-registered businesses’ perceptions of whether VAT in the UAE represents a good tax system. A study by Dahan focused on individual consumers’ perceptions of the implementation of VAT in the UAE and the importance of VAT to consumers as well as how VAT can be used to enhance the FTA’s revenue collection.<sup>25</sup> This study did not, however, address VAT-registered businesses’ perceptions on whether the VAT

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<sup>18</sup> Adam Smith, *The Wealth of Nations* (J M Dent & Sons, 1947).

<sup>19</sup> Hanneke du Preez, ‘A Construction of the Fundamental Principles of Taxation’ (PhD Thesis, University of Pretoria, 2015) <[https://repository.up.ac.za/bitstream/handle/2263/57171/DuPreez\\_Construction\\_2015.pdf?sequence=1&isAllowed=y](https://repository.up.ac.za/bitstream/handle/2263/57171/DuPreez_Construction_2015.pdf?sequence=1&isAllowed=y)>.

<sup>20</sup> Madeleine Stiglingh et al, *Silke: South African Income Tax 2023* (LexisNexis, 2023).

<sup>21</sup> Adam Smith, discussed in Clinton Alley and Duncan Bentley, ‘A Remodelling of Adam Smith’s Tax Design Principles’ (2005) 20 *Australian Tax Forum* 579.

<sup>22</sup> Hanneke du Preez, ‘Constructing the Fundamental Principles of Taxation through Triangulation’ (2018) 16(2) *ATA Journal of Legal Tax Research* 25 (‘Triangulation’).

<sup>23</sup> Ruanda Oberholzer and EM Stack, ‘Perceptions of Taxation: A Comparative Study of Different Individual Taxpayers in South Africa’ (2009) 44(3.1) *Journal of Public Administration* 737.

<sup>24</sup> *Oxford English Dictionary* (Online edition, 29 October 2024): ‘perception’, ‘perceive’. <<https://www.oed.com/search/dictionary/?scope=Entries&q=perceive>>.

<sup>25</sup> Abdulkarim Ali Dahan, ‘Consumers’ Perception Towards Value Added Tax (VAT) in the United Arab Emirates’ (2019) 81(November–December) *Test Engineering & Management* 2008, 2009.

system in the UAE meets the fundamental principles of a good tax system. Currently, understanding is limited about UAE VAT-registered businesses' perceptions on the implementation of VAT.

The aim of this study is to explore and determine the perceptions of UAE VAT-registered businesses on whether the VAT system implemented in the UAE represents the convenience principle of a good tax system. This study explores whether VAT in the UAE is imposed in a manner (how) and at a time (when) convenient to taxpayers. Additionally, the study aims to provide insight to tax policy makers and the tax administration in the UAE, which may lead to suggestions on improving VAT compliance, effective administration, maximum revenue collection and improved taxpayer experience. Other countries could draw on these findings and adapt their individual VAT or GST policies where it would lead to an improved taxpayer experience.

## II PROBLEM STATEMENT

UAE businesses that are registered for VAT act as tax collection agents for the FTA. These businesses incurred compliance costs to handle the implementation of VAT.<sup>26</sup> Numerous changes were required, such as an alteration to the businesses' finance systems and IT finance infrastructure, the introduction of a collection system, and even the employment of qualified VAT advisors.<sup>27</sup> Further compliance costs can arise in the form of fines and penalties on non-compliance with the VAT legislation.<sup>28</sup> In addition, in some instances, the businesses might incur certain expenditure where the input VAT cannot be claimed back from the FTA. The expenses on which input VAT recovery is blocked can be grouped into three broad categories: entertainment, motor vehicles used for private purposes, and employee-related expenses.<sup>29</sup>

It is, therefore, important to study VAT-registered businesses' perceptions because they act as an intermediary for the collection of VAT revenue for the FTA. These perceptions must be studied and understood to enhance VAT administration and maximise VAT revenue collections. If businesses that are registered for VAT believe the VAT system meets the underlying principles of a good tax system and the VAT legislation will assist the government in improving the economy and service delivery to the public, those businesses will ensure VAT is collected effectively at each stage of the value-added process and their sentiment towards VAT will be positive.

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<sup>26</sup> Ahmed Mohamad Youssef Alhamadi, 'The Impacts of the Introduction of Value-Added Tax in the UAE' (Accounting Research Project, Abu Dhabi University, 19 July 2020).

<sup>27</sup> Bannaga (n 10).

<sup>28</sup> Alhamadi (n 26).

<sup>29</sup> 'Non-Recoverable Input VAT in UAE', *Alaan* (Web Page, 2024) <<https://www.alaan.com/blogs/non-recoverable-input-vat-uae>>.

As mentioned, there are limited studies on the perceptions of VAT-registered businesses on the implementation of VAT in the UAE and on whether they perceive it to constitute a good tax system. Studies mainly focus on consumer or individual perceptions.<sup>30</sup> Accordingly, this study seeks to fill the gap in the literature and contribute to the body of knowledge regarding VAT-registered businesses' perceptions on the convenience of the VAT system in the UAE.

Section III summarises a literature review on VAT in the UAE and the principles of a good tax system with a focus on the convenience principle. This is followed by an outline of the research methodology, sampling and data collection employed (sections IV–VI). The results are set out in section VII, with an analysis in section VIII, the limitations of this study in section IX, and further research in section X. The last section (XI) provides a conclusion.

### III LITERATURE REVIEW

In general, a good tax system should adhere to the principles of equity, certainty, convenience, economic efficiency, administrative efficiency, flexibility and simplicity.<sup>31</sup> Tax systems must be easy to comprehend, which will ensure lower tax collection cost for tax authorities, facilitate taxpayer compliance and lower taxpayer compliance costs.<sup>32</sup> Furthermore, a tax policy must be neutral and progressive.<sup>33</sup> Ineffective administrative practices can lead to economic inefficiencies, injustice and inequality.<sup>34</sup> This study utilises the principles of a good tax system according to Smith as a benchmark but focuses on the convenience principle.<sup>35</sup>

#### A *VAT in the UAE*

As VAT is an indirect tax, businesses in the UAE are expected to register for VAT to collect revenue on behalf of the FTA. It is mandatory for businesses with taxable supplies exceeding AED 375,000 (approximately NZD 150,104 and AUD 137,942) per annum to register for VAT. However, businesses that fall below this threshold may voluntarily register for VAT provided their taxable supplies are not below AED 187,500 (approximately NZD 80,440 and AUD 73,700).<sup>36</sup> The term 'taxable supply' is defined as a supply of goods or services for a consideration by a person conducting business in the UAE but does not include any exempt supplies.<sup>37</sup>

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<sup>30</sup> Dahan (n 25).

<sup>31</sup> Smith (n 18) 308.

<sup>32</sup> Alsalloum and Grijalba (n 12).

<sup>33</sup> *Ibid.*

<sup>34</sup> *Ibid.*

<sup>35</sup> Smith (n 18) 307–08.

<sup>36</sup> United Arab Emirates Ministry of Finance (n 14).

<sup>37</sup> Federal Decree-Law No 8 of 2017 on Value Added Tax (n 12).

VAT is levied at a standard rate of 5%. However, the Federal Decree-Law also provides for goods and services that are subject to VAT at zero rate. These include the international transportation of passengers or goods, initial supply of residential buildings, supply of crude oil and natural gas, supply of educational services, and supply of some healthcare services.<sup>38</sup> As taxable supplies include both standard-rated and zero-rated supplies, businesses making solely zero-rated supplies may be required to register for VAT. However, the FTA may exempt them from registration.<sup>39</sup>

Businesses can register for VAT only online using their e-Services account (UAE's e-filing platform) and clicking on 'Register for VAT'.<sup>40</sup> The registration process involves submitting the applicant's details, eligibility for VAT registration, banking information, confirmation of the intention to import goods or services from other Gulf Cooperation Council (GCC) member countries, UAE Customs registration details, and authorized signatory information.<sup>41</sup> The FTA also allows for registration as a tax group to simplify the accounting for VAT.<sup>42</sup>

Once the registration has been submitted and is successful, the FTA issues a tax identification number and allocates a random quarterly VAT period to the business.<sup>43</sup> This period might not necessarily coincide with the financial year end of the applicant. A business must file a VAT return and make payment within 28 days from the end of the VAT period.<sup>44</sup>

### B *Convenience principle of a good tax system*

Convenience is described as 'the quality of facilitating personal ease or comfort or saving trouble or effort for a person or group advantage'.<sup>45</sup> According to Du Preez, the convenience principle means the payment of taxes should be in a manner and at a time that is suitable for the taxpayer.<sup>46</sup> This may include taxpayers being able to

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<sup>38</sup> Ibid.

<sup>39</sup> Ibid.

<sup>40</sup> United Arab Emirates Federal Tax Authority, 'VAT User Guide | Registration, Amendments & De-registration' (Web Document, 2021) 16 <[https://tax.gov.ae/DataFolder/Files/Pdf/VAT%20User%20Guide\\_English\\_V9.0%2016%2011%202021.pdf](https://tax.gov.ae/DataFolder/Files/Pdf/VAT%20User%20Guide_English_V9.0%2016%2011%202021.pdf)> ('VAT User Guide').

<sup>41</sup> Ibid 17.

<sup>42</sup> United Arab Emirates Federal Tax Authority, *10 Things You Need to Know about VAT* (2023) <<https://tax.gov.ae/DataFolder/Files/Pdf/01%20VAT-10-QA-291017.pdf>>.

<sup>43</sup> 'VAT User Guide' (n 40).

<sup>44</sup> 'Filing VAT Returns and Making Payments' *Federal Tax Authority* (Web Page, 2023) <<https://tax.gov.ae/en/taxes/Vat/vat.topics/filing.vat.returns.and.making.payments.aspx>> ('Filing VAT Returns').

<sup>45</sup> Oxford English Dictionary (n 24) 'convenience'.

<sup>46</sup> du Preez, 'Triangulation' (n 22).

file their returns and making payment electronically rather than having to physically visit the revenue authority to do so.

When a tax payment is made, it must be made at the appropriate time, and that is when it is most convenient for the taxpayer.<sup>47</sup> For example, convenience in relation to payments of tax may mean taxpayers should make payment at a time convenient for them, which may be when their cash flow is favourable. As stated by Putra et al, tax administration should be simplified to influence taxpayer compliance by providing convenience.<sup>48</sup>

Palil states that tax authorities should consider convenience for both the tax authority and the taxpayer, particularly in terms of tax legislation, filings, assessments, payments, administration and administrative costs associated with the tax system.<sup>49</sup> The method of determining what is taxable, calculating the amount of tax, and the payment method should be acceptable to both the taxpayer and the revenue authority.<sup>50</sup>

The convenience principle relates also to how taxes are administered and enforced.<sup>51</sup> According to Afuberoh and Okoye, a tax system should not impose taxes that are impossible to enforce, even when taxpayers comply voluntarily with tax laws.<sup>52</sup> Therefore, tax administrations should verify tax payments to avoid allowing non-compliance with the tax laws.<sup>53</sup>

E-filing is a good example of a system that promotes convenience, providing taxpayers with a fast, easy, comfortable and effective way of filing and paying their taxes online from anywhere at any time.<sup>54</sup> E-filing is, therefore, a critical component

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<sup>47</sup> Hanneke du Preez and Madeleine Stiglingh, 'Confirming the Fundamental Principles of Taxation Using Interactive Qualitative Analysis' (2018) 16(1) *eJournal of Taxation Research* 139.

<sup>48</sup> Aditya Halim Putra et al, 'Quantitative Series: Factors Analysis Effects of Government Regulation Number 46 the Year 2013 For SMEs by Justice, Convenience, and Simplicity of Tax Aspects' (2018) 1(2) *Substantive Justice International Journal of Law* 65, 79.

<sup>49</sup> Mohd Rizal Palil, 'Tax Knowledge and Tax Compliance Determinants in Self-Assessment System in Malaysia' (PhD Thesis, University of Birmingham, 2010) 38.

<sup>50</sup> Popescu Luigi, 'The Essence and the Role of Taxes: The Principles of Taxation' (2019) 4 *Annals — Economy Series* 13, 15.

<sup>51</sup> Dennis Afuberoh and Emmanuel Okoye, 'The Impact of Taxation on Revenue Generation in Nigeria: A Study of Federal Capital Territory and Selected States' (2014) 2(2) *International Journal of Public Administration and Management Research* 22, 28.

<sup>52</sup> Ibid.

<sup>53</sup> Ibid.

<sup>54</sup> Aman Kumar Jain and Vikram Singh, 'A Study on the Factors Responsible for Taxpayers' Convenience towards Income Tax E-Filing with Reference to City of Raipur' (2021) 19(1) *Effulgence* 53.

of a tax system that is convenient.<sup>55</sup> The goals of e-filing are to make tax compliance easier and to provide taxpayers with services that allow them to prepare, report and pay their taxes online.<sup>56</sup> The UAE's e-filing platform is known as e-Services.<sup>57</sup>

The VAT system in the UAE is completely online based, from registration, filing of VAT returns and making payments to the refund process, which are all accessed using the FTA's website.<sup>58</sup> According to Mustapha and Obid, an online-based tax system such as the one implemented in the UAE is referred to as an online tax system (OTS).<sup>59</sup> An OTS can be described as 'the transmission of tax information directly to the tax administration using the Internet'.<sup>60</sup> One of the advantages of online transactions is that they are conducted with a few mouse clicks, which saves time and cuts costs for taxpayers, but most importantly provides convenience to taxpayers and tax administrations.<sup>61</sup> The adoption of an OTS results in improved revenue collection and taxpayers' compliance due to the convenience it provides.<sup>62</sup>

To determine whether VAT-registered businesses perceive the VAT system in the UAE to meet the convenience principle, the study firstly seeks to determine whether VAT-registered businesses would prefer a different VAT period than the one assigned to them by the FTA. Secondly, it seeks to determine whether 28 days are sufficient time to submit the VAT return and make payment. Lastly, it seeks to determine how satisfied VAT-registered businesses are with the FTA's e-filing system. If businesses express that they would prefer a different VAT period, 28 days are not sufficient time for filing and making payment, and/or they are dissatisfied with the e-filing system, it might indicate that they perceive the UAE VAT system to be inconvenient.

#### IV RESEARCH DESIGN AND METHODOLOGY

Data for this study was collected through a questionnaire that followed a mixed research method, including a combination of closed-ended and open-ended

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<sup>55</sup> Narvadhya Veeramootoo, Robin Nunkoo and Yogesh K Dwivedi, 'What Determines Success of an E-Government Service? Validation of an Integrative Model of E-Filing Continuance Usage' (2018) 35(2) *Government Information Quarterly* 161.

<sup>56</sup> Afrizal Tahar et al, 'Perceived Ease of Use, Perceived Usefulness, Perceived Security and Intention to Use E-Filing: The Role of Technology Readiness' (2020) 7(9) *Journal of Asian Finance, Economics and Business* 537.

<sup>57</sup> 'VAT User Guide' (n 40).

<sup>58</sup> 'Filing VAT Returns' (n 44).

<sup>59</sup> Bojuwon Mustapha and Siti Normala Bt Sheikh Obid, 'Tax Service Quality: The Mediating Effect of Perceived Ease of Use of the Online Tax System' (2015) 172 *Procedia — Social and Behavioral Sciences* 2, 3.

<sup>60</sup> Ibid.

<sup>61</sup> Anna A Che Azmi, Yusniza Kamarulzaman and Nor Haida Abdul Hamid, 'Perceived Risk and the Adoption of Tax E-Filing' (2012) 20(4) *World Applied Sciences Journal* 532.

<sup>62</sup> Mustapha and Obid (n 59).

questions. Hafsa defines the mixed method as a research method that involves combining qualitative and quantitative research methodologies and data into a single study.<sup>63</sup> The purpose of using a mixed research methodology rather than one method is to fully understand and reinforce research findings.<sup>64</sup> Mixed methods are used to answer key research questions while simultaneously giving researchers the ability to use a variety of methodologies.<sup>65</sup> Clark argues that mixed research methods offer a great deal of promise for resolving complex research issues.<sup>66</sup> However, they require researchers to think rationally as well as to creatively plan and apply a combination of techniques to arrive at valid and believable results. The results of qualitative and quantitative designs can be merged into a single large database and used side by side to reinforce each other.<sup>67</sup>

Creswell and Creswell identify three general strategies for the collection of data through a mixed research design.<sup>68</sup> The first strategy is the sequential mixed method. This method expands the findings of one method with another method. This may, for example, start with a qualitative interview for exploratory purposes, which is followed by a quantitative survey to a larger sample to allow the generalisation of results to a larger population. The second strategy is the concurrent mixed method. In this research method quantitative and qualitative data are merged and collected at the same time to provide a comprehensive analysis of the research problem and the interpretation of the overall results. The third strategy is a transformative mixed method. In this method, the researcher uses a theoretical lens as the overarching perspective of a design that contains qualitative and quantitative data.

This study uses the second strategy, namely the concurrent mixed method, to avoid the inherent limitations of applying a single research design (either quantitative or qualitative) to collect and analyse data.

## V SAMPLING

A population is a complete set of individuals with the characteristics in which the researcher is interested.<sup>69</sup> The population for this study comprised all VAT-registered businesses in the UAE. When the population is this immeasurable, it

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<sup>63</sup> Nur-E Hafsa, 'Mixed Methods Research: An Overview for Beginner Researchers' 2019 58(1) *Journal of Literature, Languages and Linguistics* 45, 45.

<sup>64</sup> Wanqing Zhang and Shinobu Watanabe-Galloway, 'Using Mixed Methods Effectively in Prevention Science: Designs, Procedures, and Examples' (2014) 15 *Prevention Science* 654.

<sup>65</sup> Vicki L Plano Clark, 'Meaningful Integration within Mixed Methods Studies: Identifying Why, What, When, and How' (2019) 57 *Contemporary Educational Psychology* 106.

<sup>66</sup> *Ibid* 107.

<sup>67</sup> John W Creswell and J David Creswell, *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (Sage Publications, 5<sup>th</sup> ed, 2018) 270.

<sup>68</sup> *Ibid* 31.

<sup>69</sup> Mohamed Elfil and Ahmed Negida, 'Sampling Methods in Clinical Research; An Educational Review' (2017) 5(1) *Emergency* e52:1-3.

would have been impossible to reach every VAT-registered business in the UAE. A representative subgroup of VAT-registered businesses was identified as a sample. The sample selection process is called sampling.<sup>70</sup>

A sampling survey involves a structured questionnaire to evaluate people's beliefs and attitudes.<sup>71</sup> To obtain a sample that is representative of the population, the sample must be scrupulously selected, and this is done by selecting a sampling technique and method.<sup>72</sup>

The two types of sampling techniques are probability sampling and non-probability sampling.<sup>73</sup> This study used a non-probability sampling technique. This type of technique is often used in exploratory studies and qualitative research when the study aims to develop an initial understanding of an insufficiently researched population.<sup>74</sup> Since this was an exploratory study and the research methodology was mixed, this technique was deemed to be suitable.

Non-probability sampling is a technique in which the chance or probability of each unit being selected is not known or confirmed. Non-probability sampling is divided into four categories: convenience sampling, snowball sampling, quota sampling and judgement sampling.<sup>75</sup>

In this study, a judgement sampling method was used. Judgement sampling is defined as a process where a researcher uses their judgement to select a group of people who understands the problem. For the purposes of this study, judgement sampling was achieved by sharing the link to the questionnaire using social media to UAE businesses with a trade licence and registered for VAT in the UAE. Judgement sampling is also called purposive sampling because it involves a particular purpose. In a study conducted by Campbell et al, it was determined that judgement sampling could best match the sample with the aims and the objectives of a study.<sup>76</sup> This way, the thoroughness of the study and the trustworthiness of the study's results can be improved. This type of sampling technique is also convenient and cost-effective.<sup>77</sup>

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<sup>70</sup> Andrea E Berndt, 'Sampling Methods' (2020) 36(2) *Journal of Human Lactation* 224.

<sup>71</sup> Samar Rahi, 'Research Design & Methods: A Systematic Review of Research Paradigms, Sampling Issues and Instruments Development' (2017) 6(2) *International Journal of Economics & Management Sciences* 1000403:1-5.

<sup>72</sup> Shona McCombes, 'Sampling Methods: Types and Techniques Explained' *Scribbr* (Web Page, 2022) <<https://www.scribbr.com/methodology/sampling-methods>>.

<sup>73</sup> Elfil and Negida (n 69).

<sup>74</sup> McCombes (n 72).

<sup>75</sup> Rahi (n 71).

<sup>76</sup> Steve Campbell et al, 'Purposive Sampling: Complex or Simple? Research Case Examples' (2020) 25(8) *Journal of Research in Nursing* 652, 653.

<sup>77</sup> Rahi (n 71).

A snowball sampling method was also used to conduct this study. Parker et al define this sampling method as a method where the research starts with a small number of initial contacts who fit the research criteria and are invited to participate in the research.<sup>78</sup> In this study, respondents were asked to reshare the link to the questionnaire with willing respondents who are UAE businesses with a trade licence and registered for VAT in the UAE, who then, in turn, recommended other potential respondents, and so on. This method, therefore, increased the number of respondents who completed the questionnaire.

To ensure reliability of the data, the study targeted a minimum of 60 respondents. Statisticians recommend a sample of 30 when conducting an introductory study.<sup>79</sup> The justification for a sample of 60 is that this will result in a sampling distribution for the average that is close to the results of the population, and this is in line with the central limit theorem.<sup>80</sup> The central limit theorem states that the sampling distribution of the mean will always be normally distributed, as long as the sample size is large enough.<sup>81</sup> The likeliness of achieving a minimum of 60 respondents was achieved by placing the questionnaire on social media platforms such as LinkedIn and Facebook. To ensure a reasonable level of representativeness was achieved, the sample included diverse types of businesses operating in different industries in the UAE. The questionnaires were completed by a representative of the business who is involved in preparing and filing the VAT returns for or on behalf of the UAE business.

## VI DATA COLLECTION

Data collected for a study can be primary or secondary data. Primary data is data that is obtained for the first time and is unique in character.<sup>82</sup> Secondary data is data that has already been acquired by someone else and processed statistically.<sup>83</sup> The nature of secondary data collection work is a compilation.<sup>84</sup> Data for the purposes of this study was collected from primary sources using an online questionnaire that was distributed to representatives of VAT-registered businesses in the UAE.

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<sup>78</sup> Charlie Parker, Sam Scott and Alistair Geddes, 'Snowball Sampling' in Paul Atkinson et al (eds), *Sage Research Methods Foundations* (Sage Publications, 2019) 1, 2 <<https://doi.org/10.4135/9781526421036831710>>.

<sup>79</sup> Mark Saunders, Philip Lewis and Adrian Thornhill, *Research Methods for Business Students'* (Pearson Education, 5th ed, 2009) 218.

<sup>80</sup> Ibid.

<sup>81</sup> Shaun Turney, 'Central Limit Theorem | Formula, Definition & Examples' *Scribbr* (Web Page, 2022) <<https://www.scribbr.com/statistics/central-limit-theorem>>.

<sup>82</sup> C R Kothari, *Research Methodology: Methods and Techniques* (New Age International Publishers, 2nd revised ed, 2004).

<sup>83</sup> Ibid.

<sup>84</sup> Ibid.

According to Bhandari, the purpose of a questionnaire is to collect information from respondents about their attitudes, experiences and opinions.<sup>85</sup> The advantage of collecting data using questionnaires is that they provide an efficient way of collecting data as they make it easier to access respondents, tabulate or score responses, and analyse the data.<sup>86</sup> Additionally, questionnaires offer a dependable and affordable method for gathering both qualitative and quantitative research.<sup>87</sup>

The questionnaire was created using Google forms and distributed using a link. This questionnaire was distributed on email and social media platforms such as LinkedIn, Facebook and WhatsApp. The questionnaire included a combination of closed-ended and open-ended questions. Open-ended questions allow respondents to answer in their own words, whereas closed-ended questions require respondents to answer from a predetermined list of options.<sup>88</sup> Closed-ended questions within this survey included 'yes/no/maybe' questions, multiple-choice questions and Likert scale questions. Likert scale questions allow respondents to indicate whether they agree or disagree, and sometimes to what degree.<sup>89</sup> The questionnaire was made up of a customised scale that comprised multiple choice single-response, multiple choice multiple-response and simple category scales to determine whether the UAE VAT system is perceived to be convenient.

## VII RESULTS

The questionnaire consisted of 24 questions of which only seven questions were relevant to address the specific objective of this study, namely replies regarding the factors that affect whether VAT-registered businesses perceive the manner and timing of the imposition of VAT in the UAE to be convenient. The total number of responses obtained was 60, and the responses were fairly distributed across the categories of questions. Respondents were required to confirm their willingness to participate in this study, and all respondents opted to participate.

To further analyse the responses, cross-tabulation was used and the results are presented below. Cross-tabulation is the process of combining categorical data into a table with each cell carrying the frequency (either raw or proportional) of the observations that fit the categories indicated by that cell.<sup>90</sup> The cross-tabulated

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<sup>85</sup> Pritha Bhandari, 'Questionnaire Design | Methods, Question Types & Examples' *Scribbr* (Web Page, 2021) <<https://www.scribbr.com/methodology/questionnaire>>.

<sup>86</sup> Mildred L Patten, *Questionnaire Research: A Practical Guide* (Routledge, 4<sup>th</sup> ed, 2017).

<sup>87</sup> Hamed Taherdoost, 'How to Design and Create an Effective Survey/Questionnaire; A Step by Step Guide' (2016) 5(4) *International Journal of Academic Research in Management* 37.

<sup>88</sup> Jon A Krosnick, 'Questionnaire Design' in David L Vannette and Jon A Krosnick (eds), *The Palgrave Handbook of Survey Research* (Palgrave Macmillan, 2018) 439.

<sup>89</sup> *Ibid.*

<sup>90</sup> Amir Momeni, Matthew Pincus and Jenny Libien, *Introduction to Statistical Methods in Pathology* (Springer, 2018) 93–120.

summary data can then be used for a variety of statistical tests, most of which employ a distribution known as the chi-squared distribution.<sup>91</sup>

*A Expected value of taxable supplies and industry*

Respondents included businesses of different sizes operating in various industries. The bracketed information in the tables is the expected value of taxable supplies based on VAT-registration thresholds and indicates the size of the business. Table 1 and Figure 1 show the frequency distribution of expected value of the businesses' taxable supplies and the industries the businesses operate in respectively.

From Table 1 and Figure 1, it is evident the sample included respondents from a variety of businesses expecting different values of taxable supplies and industries.

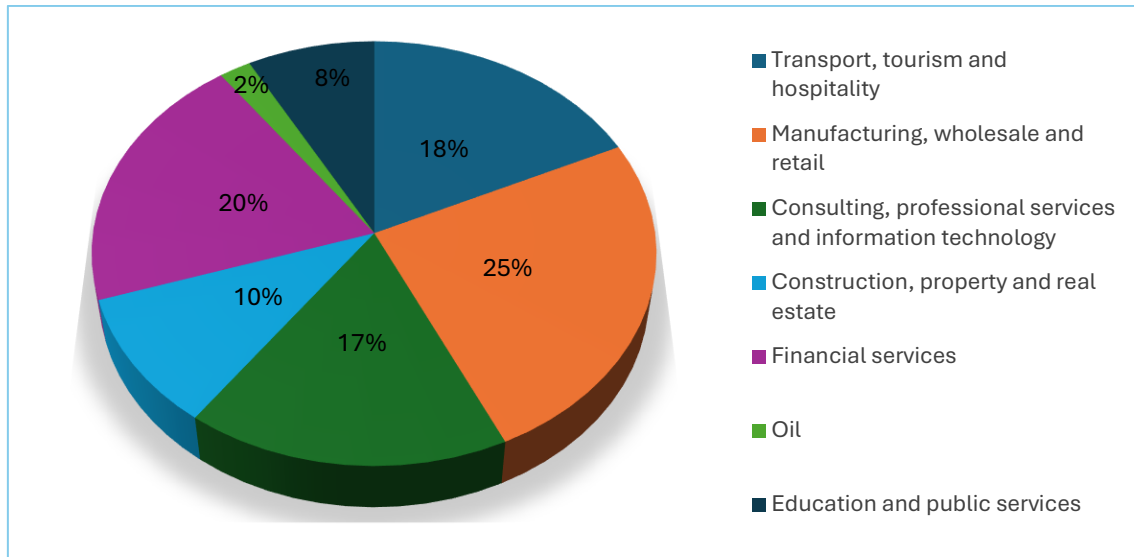
**Table 1: Expected value of taxable supplies**

<b>Category (expected value of taxable supplies)</b>	<b>Responses (%)</b>
Less than AED 375,000 (approximately NZD 150,104 and AUD 137,942)	29
Equal to or greater than AED 375,000 (approximately NZD 150,104 and AUD 137,942) but less than AED 10 million (approximately NZD 4,290,160 and AUD 3,934,010)	34
Equal to or greater than AED 10 million (approximately NZD 4,290,160 and AUD 3,934,010) but less than AED 50 million (approximately NZD 21,450,800 and AUD 19,670,050)	8
Equal to or greater than AED 50 million (approximately NZD 21,450,800 and AUD 19,670,050) but less than AED 100 million (approximately NZD 42,901,600 and AUD 39,240,100)	5
Equal to or greater than AED 100 million (approximately NZD 42,901,600 and AUD 39,340,100) but less than AED 250 million (approximately NZD 107,254,000 and AUD 98,350,250)	7
Equal to or greater than AED 250 million (approximately NZD 107,254,000 and AUD 98,350,250)	17

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<sup>91</sup> Ibid.

**Figure 1: Industries in which respondents operate**

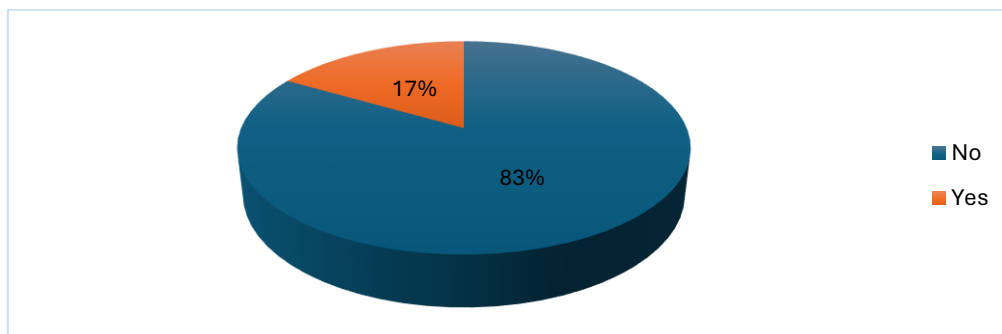


### B VAT period preference

Respondents were asked whether they would have preferred a different VAT period than the one assigned to their business by the FTA. Figure 2 indicates the frequency distribution of the preference of respondents in relation to the VAT period assigned to them.

Most respondents (83%) were satisfied with the VAT period assigned to them, but one-sixth (17%) preferred a different period. Respondents suggested the VAT periods should be aligned to the quarters of their fiscal or financial year. Some other respondents indicated the VAT periods must be fixed after considering whether a company is part of a group of companies or multinational group of companies or has been registered as part of a tax group for VAT.

**Figure 2: Preference for a different VAT period**

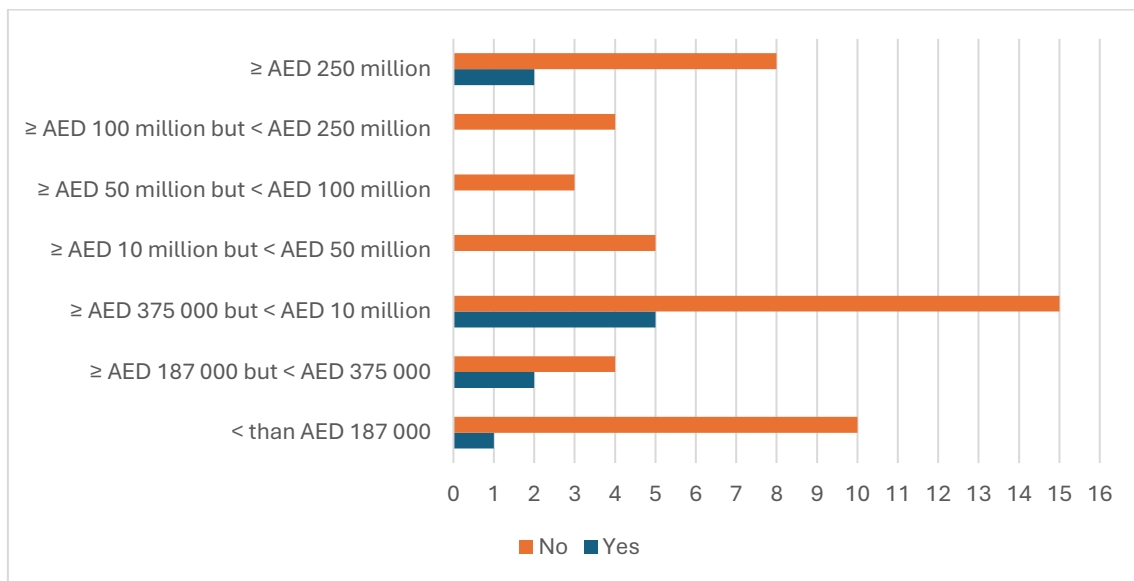


### C Cross-tabulation (value of taxable supplies and VAT period preference)

To further analyse the respondents' preference in relation to VAT period assignment, the respondents' expected value of taxable supplies was considered to determine whether the respondents' preference to VAT periods varies with the size of the business. The SPSS V28 statistical software package was used to perform a

chi-square test of independence and calculated the p-value based on valid responses to be 0.342.<sup>92</sup> As the p-value is higher than 0.05, it indicates that there is no meaningful relationship between the size of the businesses represented in this study and their preference in relation to the assignment of the VAT period by the FTA. Figure 3 below depicts the frequency distribution of the preference of respondents in relation to the VAT period assigned to them and their value of taxable supplies. It is also clear from Figure 3 that no meaningful relationship exists between the size of the businesses represented in this study and their preference in relation to the assignment of the VAT period by the FTA.

**Figure 3: Value of taxable supplies and VAT period preference**



As already mentioned, the results indicate no statistical relationship between the size of the businesses and their preferences in relation to the VAT period assigned by the FTA. Furthermore, it is also evident that businesses of various sizes indicated they would not have preferred a different VAT period than the one assigned to them by the FTA.

This relationship could be explored in future research by narrowing the categories of expected value of taxable supplies and increasing the sample size to find potential statistically significant differences.

#### D VAT return submission and payment

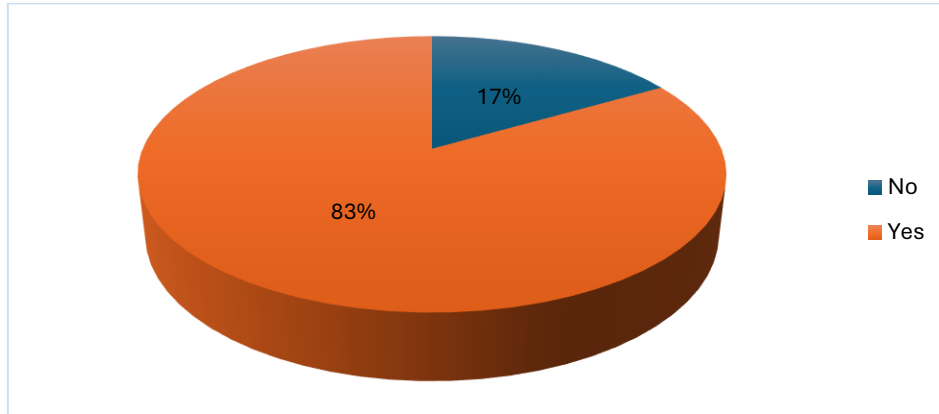
Respondents were requested to indicate whether 28 days are sufficient time to submit VAT returns and make payment. Businesses must submit VAT returns and make payment within 28 days from the end of the quarterly VAT period.<sup>93</sup> Of the respondents, 83% agreed that 28 days are sufficient to submit the VAT return and

<sup>92</sup> Email from Marthi Pohl to Rinae Budeli, 18 July 2023.

<sup>93</sup> 'Filing VAT Returns' (n 44).

payment, while 17% indicated 28 days are insufficient. Therefore, most respondents were comfortable with the number of days by which they should have submitted their VAT return and made payment to the FTA, finding 28 days to be sufficient time. Figure 4 indicates the frequency distribution of sufficiency of time to submit VAT returns and payment.

**Figure 4: Whether 28 days are sufficient time for submission and payment**



*E Cross-tabulation between size of business and sufficient time for VAT return submission and payment*

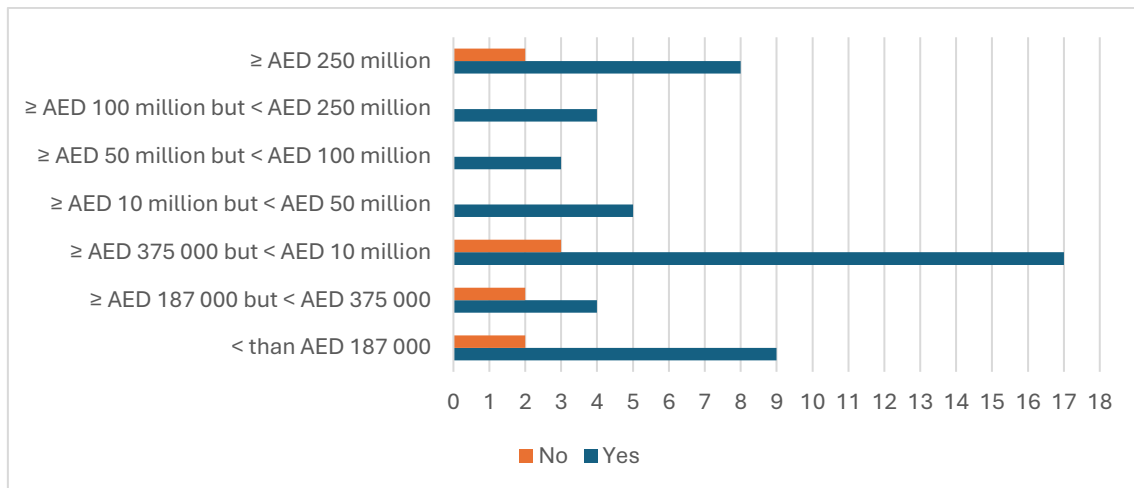
Further analysis was conducted to identify the relationship between the businesses' value of taxable supplies (size of the business represented) and the question relating to whether 28 days are sufficient time for respondents to submit the VAT return and make payment. The p-value was calculated by the SPSS V28 statistical software package based on valid responses to be 0.580, which is higher than 0.05.<sup>94</sup> This indicates there is no meaningful statistical relationship between the size of the businesses represented in this study and the perception of respondents on the sufficiency of the 28 days.

Figure 5 depicts the frequency distribution of the value of the businesses' taxable supplies and the sufficiency of time to submit VAT returns. It is clear from this figure that no meaningful relationship exists between the size of the businesses represented in this study and the perception of respondents on the sufficiency of the 28 days.

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<sup>94</sup> Pohl (n 92).

**Figure 5: Value of taxable supplies and sufficient time for submission and payment**



*F Cross-tabulation between VAT period preference and sufficient time for VAT return submission and payment*

An analysis was performed on the preference of respondents in relation to the VAT period assigned to them and their perception in respect of the number of days by which they should have filed their return and made a payment.

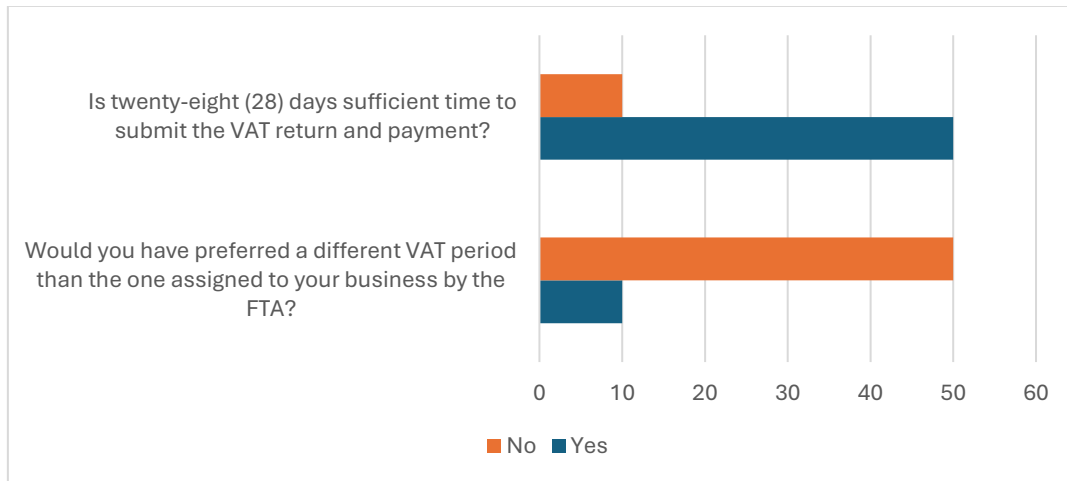
Of the respondents, 83% indicated they would not have preferred a different VAT period than the one assigned to them, while the same number indicated the 28 days to file their return and make payment are sufficient time. Seventeen percent of respondents indicated they would have preferred a different VAT period than the one assigned to them, while the same proportion of respondents indicated that the 28 days are insufficient time to file their return and make payment. The reason for this could be that the respondents are usually paid by their suppliers at the end of the month, which is after the 28 days, so they would prefer a different VAT period to accommodate the cashflow of their business.

The SPSS V28 statistical software package was used to perform a chi-square test of independence. The p-value was calculated to be 0.026, which is lower than 0.05.<sup>95</sup> This indicates a positive relationship between the two sets of responses. This result could indicate that if a respondents would have preferred a different VAT period than the one assigned to their business by the FTA, they also believe 28 days are not sufficient time to submit the VAT return and payment. A possible reason for this is that the allocation of the VAT period directly affects the perception of convenience for respondents. If the respondents perceive the VAT period assigned to them to be inconvenient, they also find the 28 days by which they should submit a return and payment to the FTA to be unfavourable.

<sup>95</sup> Ibid.

Figure 6 indicates the frequency distribution of sufficiency of time to submit VAT returns and payment, as well as the preference of respondents in relation to the VAT period assigned to them.

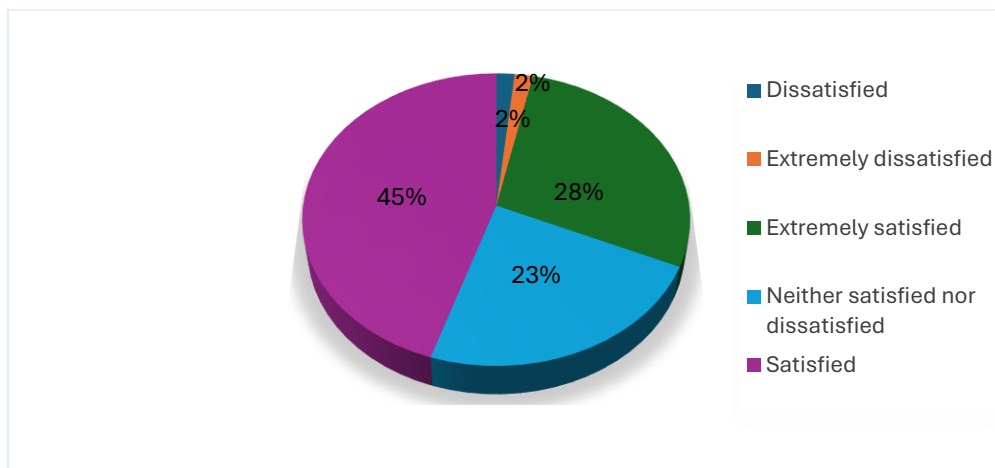
**Figure 6: Cross-tabulation – VAT period preference and sufficient time for VAT return submission and payment**



### G E-filing

Respondents were asked how satisfied they are with the e-filing system. The results are indicated in Figure 7.

**Figure 7: Satisfaction with the e-filing system**



Further analysis was performed as follows. Responses of respondents who indicated they were satisfied and extremely satisfied were combined, as well as those who indicated they were dissatisfied and extremely dissatisfied. If the respondents who were neither satisfied nor dissatisfied are excluded, the results indicate most respondents (73%) were satisfied with the e-filing system and only 4% were dissatisfied.

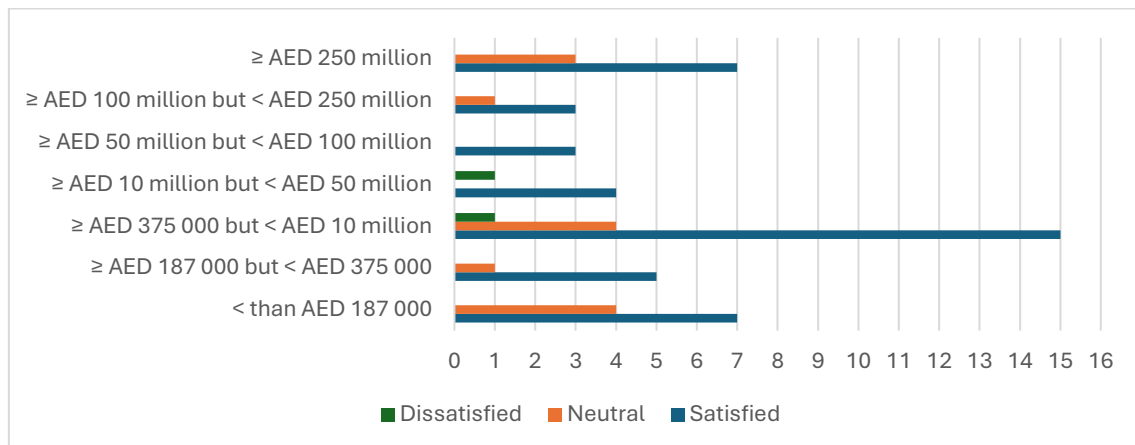
This study found that even though e-filing is the only option available for submitting VAT returns, most respondents were satisfied with the FTA’s e-filing system. However, it was suggested the FTA could consider developing an interface to permit integration with accounting software, which would reduce human errors.

H *Cross-tabulation between value of taxable supplies and how satisfied respondents are with the e-filing system*

To analyse how satisfied the respondents in this study were with the FTA’s e-filing system, the value of taxable supplies of the respondents (as depicted in Table 1) were considered to establish whether the level of satisfaction (as depicted in Figure 7) varies with the size of the business. The SPSS V28 statistical software package was used to perform a chi-square test of independence for the data in Figure 7 and Table 1. The SPSS V28 statistical software package calculated the p-value based on valid responses to be 0.391, which is higher than 0.05.<sup>96</sup> As the p-value is higher than 0.05, it indicates no meaningful statistical relationship exists between size of the businesses represented in this study and how satisfied respondents were with the FTA’s e-filing system.

Figure 8 indicates the frequency distribution of the value of taxable supplies of the businesses that were represented in this question and how satisfied respondents were with the e-filing system.

**Figure 8: Value of taxable supplies and satisfaction with e-filing system**



I *Using the services of an FTA tax agent*

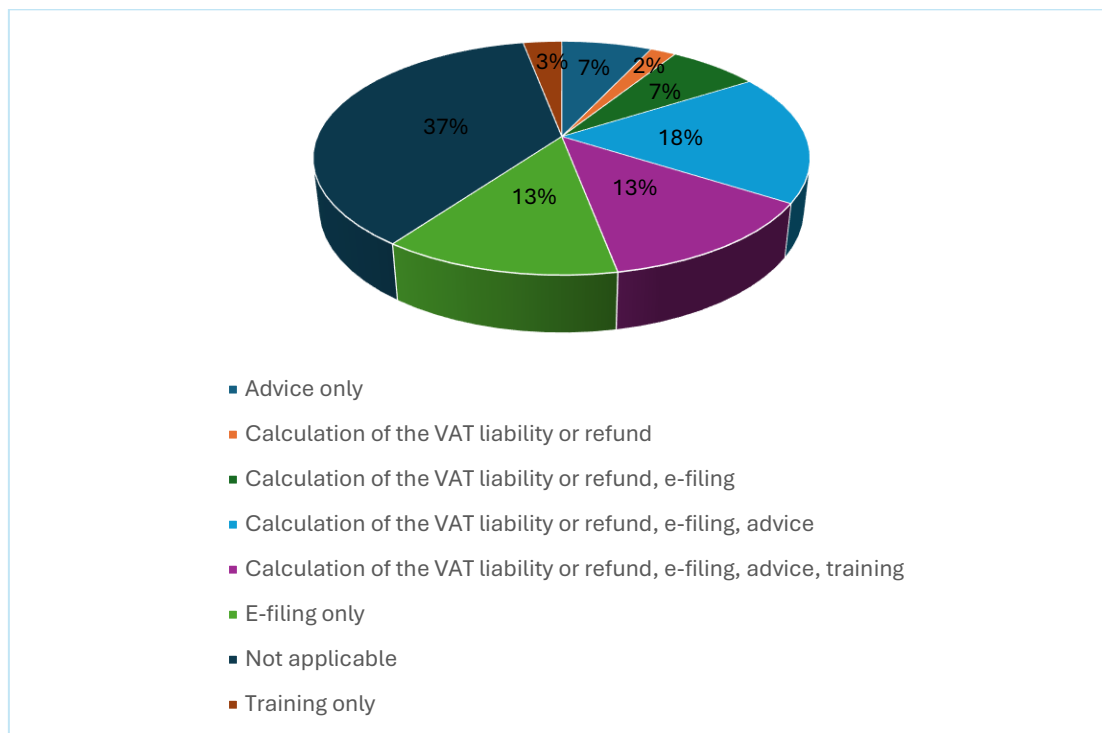
Respondents were asked to what extent, and for which type of services, are they hiring FTA-registered tax agents. FTA tax agents are tax professionals registered with the FTA to support taxpayers with their services to ensure compliance with tax

<sup>96</sup> Ibid.

laws seamlessly, efficiently and accurately.<sup>97</sup> Taxpayers usually use the services of tax agents for the preparation and submission of tax returns, the payment of tax liability and tax advice. Figure 9 indicates the frequency distribution of the type of services rendered by the FTA tax agent to these businesses. As FTA agents provide various types of services, respondents were asked to choose whether they use the services of an FTA agent for one or more reasons.

This study found 63% of respondents opted to use the services of an FTA tax agent while 37% did not use the services of an FTA tax agent. Possible reasons for the heavy reliance on the services of an FTA tax agent could include lack of VAT experience, unfamiliarity with the FTA’s e-filing system or lack of competence. A final possible reason for the reliance on the services of an FTA tax agent could be a potential language or culture barrier given the diverse population in the UAE.

**Figure 9: Type of services supplied by an FTA tax agent**



**J Cross-tabulation between respondents’ satisfaction with the e-filing system and type of services rendered by FTA tax agents**

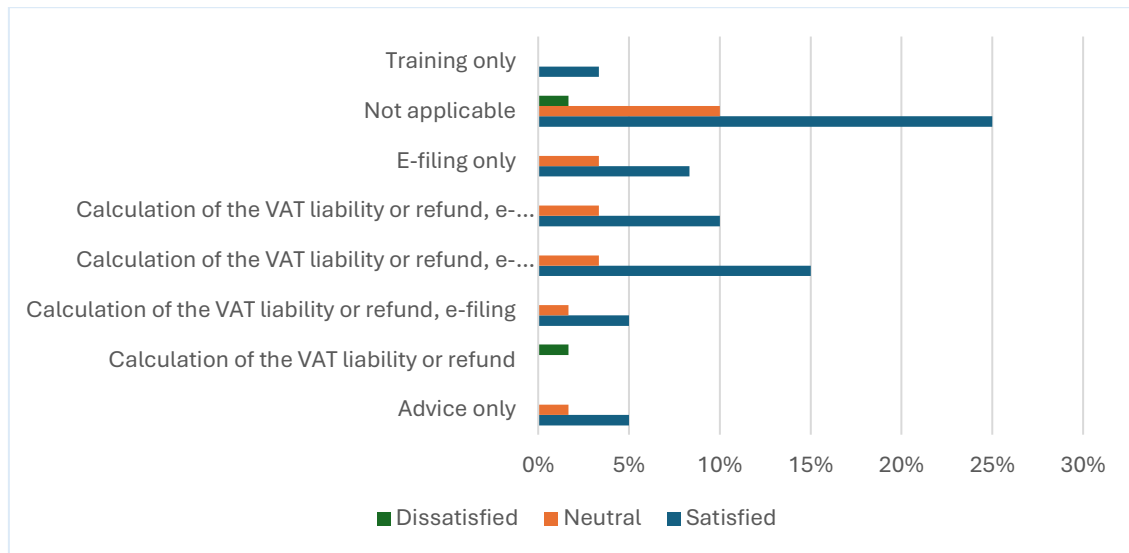
Further analysis was performed to determine whether a statistical relationship exists between the respondents’ level of satisfaction with the FTA’s e-filing system

<sup>97</sup> United Arab Emirates Federal Tax Authority ‘Federal Tax Authority Holds Second Tax Agents Forum of 2023 with 204 Accredited Tax Agents in Attendance’ *Federal Tax Authority* (Web Page, 14 November 2023) <<https://tax.gov.ae/en/media.centre/news/federal.tax.authority.holds.second.tax.agents.forum.of.2023.with.204.accredited.tax.agents.in.attendance.aspx>>.

and the use of the services of an FTA tax agent. The SPSS V28 statistical software package calculated the p-value based on valid responses to be 0.001.<sup>98</sup> As the p-value is lower than 0.01, it indicates a meaningful or significant statistical relationship between how satisfied the respondents were with the e-filing system and their choice to use the services of an agent.

The results from the analysis indicate that even though respondents were satisfied with the e-filing system they still opted to use the services of an agent. A possible reason for this outcome could be that, respondents are satisfied with the FTA’s e-filing system as they do not directly make use of it, their agent does. Figure 10 indicates the frequency distribution of the respondents’ satisfaction with the e-filing system and the type of services they hire an FTA tax agent for.

**Figure 10: Satisfaction with the e-filing system and type of services provided by FTA tax agent**



### VIII ANALYSIS OF THE RESULTS

The results revealed that most of the businesses would not have preferred a different VAT period than the one currently assigned to them, while some were dissatisfied with their assigned period. Most businesses were satisfied with the period of 28 days after the end of their VAT period in which to submit their VAT return and make payment to the FTA.

The analysis of the responses indicated that most respondents, despite e-filing being the only option available to them for submission of VAT returns and payment, were satisfied with the FTA’s e-filing system.

<sup>98</sup> Pohl (n 92).

The VAT period and the number of days to submit a return and payment, directly affect the timing of the imposition of VAT. The e-filing system as a platform to file returns and make payment directly affects the manner of the imposition of VAT.

A conclusion can be drawn that registered businesses perceive the timing and the manner of the imposition of VAT in the UAE to be convenient.

Additional insights, which may lead to suggestions for improved VAT administration and compliance, obtained from this study were as follows:

- Although most businesses were satisfied with the VAT period assigned to them, some businesses suggested the VAT periods should be aligned to the quarters of their fiscal or financial year. Some other businesses proposed that the VAT periods be assigned after considering whether a company is part of a group of companies or has been registered as part of a tax group for VAT purposes.
- The FTA could consider developing an interface to enable integration with accounting software to reduce human errors. Although there are many different accounting software products, artificial intelligence and machine learning may, in the future, enable seamless integration with tax authority systems.

#### IX LIMITATIONS

The biggest limitation of this study is that the results were based on a small sample of respondents. The outcome of the perceptions cannot be generalised to the entire business community in the UAE that is registered for VAT.

#### X FURTHER RESEARCH

This study focused on perceptions of VAT-registered businesses in the UAE that could be extended to the Gulf Cooperation Council member countries such as Bahrain, Oman and Saudi Arabia, as they have also introduced VAT recently. Additionally, further studies could be extended to corporate tax in the UAE, which has recently been introduced.

This study sought to obtain perceptions from VAT-registered businesses using categories of expected taxable supplies that were wide. Further studies could focus on narrower categories to clearly test the statistical relationship between the perception of the businesses and the size of the business.

Furthermore, the results of this study were based on a small sample, so pose a limitation in terms of obtaining a good representation of perceptions of the VAT-registered businesses. Further studies should aim for a bigger sample to obtain a fair representation of businesses in the UAE.

Lastly, this study looked at the convenience of submission of returns and payment combined. It is suggested future research examines this separately and investigates the relationship between the two, if any, as well as the reasons for respondents to use the services of an FTA tax agent.

## XI CONCLUSION

This research study has significance as it is the first to assess the UAE's VAT system using international benchmarks. It is also the first study to explore the perceptions of intermediaries collecting VAT on behalf of tax authorities rather than the consumer. The study provides valuable insight for policy makers and tax authorities to further improve tax compliance and revenue collection.

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