

# Identifying the Effective Components on Promoting Tax Capacity in E-Commerce and Providing Tools Based on Identified Categories

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## Abstract

**Field:** The new developments of the 21st century, the globalization of the market, followed by the introduction of new trading and marketing methods that were influenced by the rapid and comprehensive development of science and technology, have also compelled the governments to take advantage of the IT capacity for their financial affairs, including raising the capacity of their tax revenues. One of the digital business models in the recent era points to e-government, which in this study has examined the area of tax.

**Target:** The present study was conducted to identify effective components in increasing tax capacity in e-commerce and provide a tool based on identified categories.

**Methods:** This study is applied and qualitative research, respectively. Semi-structured interviews with 20 professors and experts in this field were conducted based on purposive sampling method and after theoretical saturation. Data analysis was done using qualitative data analysis method.

**Results:** The results showed that four main components of organizational - administrative, technical - telecommunications factors, socio-cultural factors and legal - legal factors are the most important effective components in enhancing tax capacity in e-commerce.

**Results:** According to the research results, the better the quality of 4 components is, the higher tax capacity is in e-commerce.

**Keywords:** E-Commerce; E-Tax Capacity; E-Government;

**Tob Regul Sci.<sup>TM</sup> 2022; 8(1): 1114-1142**

**DOI: doi.org/10.18001/TRS.8.1.90**

## Introduction

Global trade has in recent years taken a different course on business and business models (Bryan, 2017), and requires different trade and economic policies (Cogin, 2016; Federo and Carranza). Accordingly, the new global business structure is an intertwined and interconnected system, in which its advancement depends on its competitive advantage and the ability to compete with other competitors and similar policy companies (Distanont, 2016) and the recent era in any area including trade is the age of technology and digital models (Klara, 2020).

In the development and importance of e-commerce, advent of the internet has created easy access and relatively cost-effective communication between the company and its customers and has created an opportunity to use information technology to support customer service. Information Technology is a powerful tool to improve government services and provides new government facilities for government and administrators to provide services to customers and their business activities (Danila & Abdullh, 2016:576) As a result, traditional business no longer meets modern rent. Therefore, employing new methods is necessary which plays an important role in business success. To increase interest in e-commerce, e-commerce has made significant changes in business activities that have resulted in changes in the relationship between customers and suppliers and improved communication between them (Choshin & Ghaffari, 2017:68). The rapid growth of e-commerce has created a new paradigm in commerce worldwide and is growing in the huge volume of e-commerce markets in China, Asia and the Pacific (Xu et al., 2017:245).

Online shopping has been blown up in the past decade by the proliferation of smartphones, tablets and other portable electronic devices, and many businesses use the Internet as retail tools. The total market size across the world for virtual environments is expected to be allocated from US\$27 billion in 2018 to US\$209.2 billion in 2022. (Statistics, 2018),. Many companies recognize opportunities arising from e-commerce and the importance of online participation. Thus, they will increase their online retail share over the entire retail store in the future.

When government budgetary programs are closed, lawmakers seek additional revenue to bridge the budget gap. Governments continue to seek alternative ways to improve their financial situation. In this regard, if the issue of online sales tax collection is not examined, governments should lose a growing share of sales tax revenue as e-commerce has increased the share of overall retail sales. Currently governments are unable to effectively collect income from the online sales tax. The relationships between taxes and technological development have always been interactive, dynamic and complex. These systems are currently facing a serious challenge from e-commerce development. The trade of goods and services throughout the Internet has fundamentally changed the boundaries and contracts that are accepted. Some of the fundamental concepts of international consensus principles about tax collection have always been imperfect, but these defects have been very obvious with the emergence of e-commerce. E-commerce makes the concepts of permanent deployment (to determine the place of production), point of sale (for applying relevant tax rates), income classification (based on source of income), product classification (for preferential tax rate), etc. difficult. Because in the world without the boundaries of e-commerce, tracking down buyers has decreased. Governments currently lose millions of tax revenue through e-commerce penetration, and it is difficult for tax authorities to find these people. Even if the conventional tax was considered. However, in many countries, in addition to the legality of taxes, there are arbitrary and irregular

taxes such as taxes imposed by the authorities, which have economic-social consequences. In most countries, taxes make up a significant part of the GDP and cover a major portion of government spending. Therefore, it is essential that favorable systems be designed to achieve a proper balance between production and income. (Basu, 2018:1)

In this regard, e-government is defined as providing online services and governmental information via the Internet or other electronic media, in which case the system of providing Internet-based services and information unlike traditional structures that are hierarchical, linear and one-way non-hierarchical, non-linear and bi-directional, and provides online services 24/7 days a week. In another sense, e-government means the use of the internet to provide public services and improve the democratic processes (Bretschneider, 2019:14).

In the short term, it can be concluded that e-government has sought to facilitate the services and increase the level of citizens' access to government services and on the other hand to reduce the gap between the government management and the citizens in order to improve the processes of democracy. And if it is carried out with effectiveness, it is hoped that many of the current difficulties of citizens in accessing public sector services (Bateni and Yazdanshenas, 30:2017). The importance of establishing e-government has increased the expectations of individuals regarding services and products as well as the manner and quality of services which are increasingly being changed and the government needs to meet these needs and expectations. People want the working hours of government institutions to be increased and they will not be interrupted by , receive better quality services, and more cheap products and services to their hands whenever they wish to do their work.

The issue facing the world's tax systems today is the electronic tax system within the e-government. E-government means the use of the power of information and information technologies to create a new structure of

government that is compatible with the information community and network. The electronic tax system has been implemented in different European countries and has similar structures. There are a variety of factors which have been incorporated in the e-taxation system. organizational-managerial, technical-telecommunications, socio-cultural, legal-legal, these indices have a great impact on the success of e-taxation system. The e-tax system has some advantages such as the potential for breaching the potential of actually allowing work anywhere and anytime, and helping to create an integrated digital nervous system for the government that would increase efficiency and efficiency of government employees, improve the provision of government information and services, increase of channels for public interaction, decrease cost and increase participation by slowing down time and increasing communication efforts (Sepehri, 2018). If we want to create an electronic tax system, we must first establish the foundations of the electronic tax system in the country. However, for various reasons, this system has not been implemented in our country yet. And the lack of a comprehensive electronic tax system has slowed the tax-making process in many areas, and the Tax Administration has not been able to use that capacity. Many researches have been done in this area which each of them has some vacuum and the researcher identified these gaps and intends to present a new model in this field. The present study seeks to identify the factors and components that influence the tax capacity improvement in e-commerce.

## Literature

### E-government concept

E-government is a concept that has generally been associated with providing more services and optimizing conditions for people (Twizeyimana and Anderson, 2019). The term e-government, which has been seriously introduced since the 1990s, e-government provides information to citizens and the private sector via the internet. But the role of e-government is not

simply providing information and services. It can also create strategic relations between organizations and public sector in addition to communicating with citizens and private sector. Such interaction promotes cooperation between governmental organizations and facilitates the implementation of government policies and policies. Numerous definitions of e-government have been presented, but these definitions seem largely similar. For example, two of these definitions are provided: (Moghdasi, 2018: 42)

- E-government is the sum of electronic communication that occurs between government, organizations, and citizens. In relation to e-government, various definitions refer to accountability, accountability, transparency, etc. E-government is the use of information and communication technology to bring about change in the structure and working processes of government agencies. On the other hand, a variety of factors provide the ground for the realization of e-government, including the growth of new technologies, especially information technology, the growth of the Internet and the general learning of its use, the change of the expectations of citizens and economic enterprises, and the globalization and pressures caused by competition.

E-government is a method for governments to use new technologies that provide necessary facilities for adequate access to better quality government services and information, and to create more opportunities for people to participate in the democratic processes.

The e-government defines ECO as "the use of information and communication technologies, especially the Internet as a tool for the realization of a more effective state.

It should be noted that e-government is not limited to the executive branch only, but its scope is extended to include quiet branches of the legislative and judicial branches and different levels from the center to the local. E-government in the concept of 'posidivism' means transferring the concepts of e-commerce in private sector to public sector. According to the UN report on

knowledge-based societies, e-commerce involves using electronic documents instead of paper to perform commercial or government duties. According to this definition, e-commerce is not limited to private sector and business. Thus, in the public sector, e-services and e-administration system are referred to and e-services means to provide information, programs, strategies and government services electronically and on a daily basis. Ability to provide social, administrative, economic and general information services and ... To citizens, day and day, all day of the week, is one of the important capabilities of e-government and this service underscores the citizens' participation with customer-centric model. On the other hand, the concept of e-government includes all plans related to governance and public administration and therefore, e-democracy, e-election, e-education, e-health services and so on, since e-government does not change the form of governance in the short run and its implementation is gradual and staged, at the present time, approaches are not considered as important as all components of e-government. E-democracy is not, therefore, on a broad scale, included in the agenda of many EU countries. Accordingly, the concept of the institution of e-government and some for the future and a long term plan will be formed. Of course, reaching this level of electronic government will change the conditions of parliament, legislation, elections and recourse to the public vote. The formation of this vast network is the source of many economic, social and political developments in the 3rd millennium. It is obvious that the development of such process would break many of the boundaries and would find a transnational and global dimension and provide a framework for economic, social, and political actions (Alwani and Yaqubi, 2018: 17). One of the concepts e-government related today is that it presents serious challenges and this research is focused on taxes.

### **Overall concept of tax**

The tax is the amount of money or money that a country's citizens pay according to the law to use by the government to manage the country's affairs, supply public goods and services, and ensure security and public defense and building. Taxation has a long and deep historical roots and its life is accompanied by the emergence of the first governments and civil society organizations. Only the type, the amount of the tax, and how it was collected, were different; the original never was abandoned. Nowadays, one of the most important principles of statehood is development and improvement in the service to the people and consequently to the payment of taxes. It is natural that tax collection is received in the countries of the world and based on financial policy. In some industrialized countries, 90% to 98% of the general budget is provided by taxes and people do not have any negative reaction against it. (Hadizadeh, 2018)

### **Taxes on e-commerce in Iran**

People worldwide who use e-commerce face strange confusion about national and international tax laws. For instance, in the inter-governmental transactions which occur between two different countries with different tax laws, it is questioned to specify the time and place of doing the transaction and also to determine the tax law governing the transaction.

E-commerce made it difficult for tax collectors to observe information and observe tax enforcement. Tax payers may disappear into the virtual space and no one knows where they actually are. Even when the permanent firm position of an Internet businessman is recognized, it is difficult to tax it because the time and place in which the transaction occurs is unclear. It is also difficult to use interconnected Server, which is located in multiple tax domains and exchange Signal from one server to another to keep network traffic balanced and to determine which servers are used for the same activity at the same time, adding to complexity. In addition, even if we can link a



specific Domain name to a specific person or computer, all three of them may be located in different countries (Kuzucu et al, 2015).

Governments are working to minimize tax losses on e-commerce transactions. Therefore, applying a new targeted tax on online transactions can be a solution to prevent tax revenues reduction for governments. At the moment, the amount of electronic transactions in our country is not high enough to be concerned about the loss of their taxes, although this is not as high in the developed world, but it is also important to say that such exchanges are growing and expanding exponentially due to the attractiveness they provide to individuals and companies, and therefore we need to think of a way before we can act in front of them. In the course of future discussions, tax organizations, even in developed countries, have not been able to keep up with the incredible speed of electronic knowledge spreading and its results, e-commerce, and are ready, but everyone is thinking of making up for this backwardness. Why? E-commerce annually accounts for a larger segment of tax revenue. If tax organizations fail to control this type of business and earn revenue, in the future everyone will face a shortage of income.

Sooner or later, Iran will have the same problem. It's a negative point that we're still at the beginning of our journey, but from a tax perspective it does have a good sense that the real problem hasn't started yet and if we're already seriously thinking about the future and soon we'll be better equipped to deal with future trends (Zarezade, 2017). In this research, the effective components on increasing tax capacity in e-commerce and offering a tool based on identified categories are reviewed.

**Table 1- History of research**

No.	Author	Year	Results
1	Mir Mohammadi et al.	2016	The results showed that the electronicization of business and the move to the digital economy lead to the formation of new tax bases, the disappearance of the traditional sector of the economy as a traditional tax base and fluctuations in tax revenues and the misalignment of the tax system and delays in applying methods. The new one makes the tax system unable to identify new tax bases and puts more pressure on the traditional base as the only remaining source of tax revenue.
2	Eslampanah and Doosti	2017	The result of the analysis of variance test was that the attitude towards the use of technology, behavioral intentions for use, performance expectation, and effort expectation had the highest priority in influencing e-tax acceptance.
3	Hamed et al.	2018	They examined the estimated tax capacity of e-commerce (Internet) (case study of Lorestan province). Research shows that e-commerce has the least impact on wealth tax and the most impact on sales tax. In the short run, e-commerce exemptions have reduced tax revenues slightly, but in the long run they come at a high cost. The development of e-commerce requires a proper legal framework to ensure that companies and individuals are adequately protected during financial

			transactions.
4	(Kuzucu et al.)	2015	They examined the role of tax problems in the development of e-commerce. Today, e-commerce has become an essential part of our daily lives and is increasing the level of e-commerce. Today, e-commerce has become an essential part of our daily lives. The effects of globalization and rapid changes in knowledge are experienced and increase the level of e-commerce.
5	(Simkin et al)	2011	They examined the pros and cons of taxation in e-commerce. Tax policies affecting the Internet have important implications for the continued growth of e-commerce and commerce, as well as the future of corporate and personal privacy. This article examines some of the issues related to domestic and international Internet taxation, examines the current Internet Tax Freedom Act, analyzes e-commerce and its effects on tax systems around the world, and argues for taxation and regulation. E-commerce offers.

## Method

In terms of purpose and method, this research is of applied research and qualitative research, respectively.

## Research Population

The statistical population includes professors and experts in the field of taxation in government organizations who have been dealing directly with

the subject under study for many years and had expertise, experience and related field of activity.

**Data collection method**

After theoretical saturation of the interviews, repeated content, interviews were concluded with 20 teachers and experts.

**Data analysis method**

Data analysis was performed using the Foundation data analysis, which was done in the form of coding of the text from interviews, as table (2).

**Findings**

After extensive studies and review of different models of identification design and explaining the model of increasing tax capacity in e-commerce field, the researcher and experts interviewed identified indicators and encoded in later stages that the most important codes identified are as:  
It should be noted that this table has been identified after two rounds of coding and specifying each subcomponent in 4 main dimensions.

**Table 2. Key Factors Affecting Tax Capacity Promotion in E-commerce  
Based on Qualitative Analysis**

dimensions	Components	Interview code	Frequency
Organizational- managerial factors	Having independent and dynamic plans in organizations to use the capacity of information technology	I2-I1	2

dimensions	Components	Interview code	Frequency
	Timely allocation of funds	I1-I3-I4	3
	Existence of adequate supervision in organizations	I1-I2-I5	3
	Believers in managers of electronic operations	I1-I4	2
	Correct and timely use of IT graduates	I1-I2-I5	3
	Proper preparation of organizational structure for accepting e-commerce topics	I1	1
	Psychological preparation of people to work in the field of e-commerce	I4-I2	2
	Independence of providing services from the physical location of offices and moving towards the	I1-I3-I4-I2	4

dimensions	Components	Interview code	Frequency
	realization of telecommuting		
	No need for the client to pursue his affairs to the offices	I1-I2-I3-I5	4
	Trust the private sector and use its capacities	I3-I5	2
	Reduce the cost of office services if they are electronic	I4-I5	2
	Establish communication between institutions, different levels of government and government data storage centers	I1-I4-I3	3
	Identify e-government audiences and users	I3-I4-I2	3
	Boundary between confidential information and information that should be available to citizens and	I5	1

dimensions	Components	Interview code	Frequency
	businesses		
	Existence of organizational flexibility in the field of technology and electronic services	I1-I5	2
	Having a balanced risk in the field of information technology	I5-I3-I1	3
Technical-telecommunication factors	Use of updated software systems	I1-I4	2
	Use of updated hardware systems	I1	1
	Provide safety and security coefficients for systems	I1-I3-I5	3
	Necessary facilities to increase high-speed internet lines and sufficient bandwidth	I1-I4	2
	Improve staff skills with computers and the Internet	I3	1
	Technical and	I3-I4-I5	3

dimensions	Components	Interview code	Frequency
	network infrastructure in the organization		
	Existence of a suitable organizational portal	I3-I2	2
	Reduce equipment installation costs	I1-I2-I3	3
	Existence of appropriate means of communication	I5-I3	2
	Reduce equipment installation costs	I1	1
	Quick, easy and timely access to information and services required by the office 24 hours a day, 7 days a week and all days of the year	I3-I4	2
	Ability to provide services on mobile phones	I1-I3-I2	3
	Simple online registration service	I5-I2	2



dimensions	Components	Interview code	Frequency
	Ensure the security of IT systems	I5	1
	Facilitate access to information and services by citizens and companies as well as government-affiliated organizations	I2-I3	2
	Facilitate the work processes of organizations and reduce costs through the integration and elimination of additional and parallel systems	I1-I2-I3-I4-I5	5
	Reduce the heavy cost of creating, maintaining and developing information networks and databases	I2	1
	Design reputable and strong websites	I2-I3-I4	3
	Easy use of	I1-I5	2

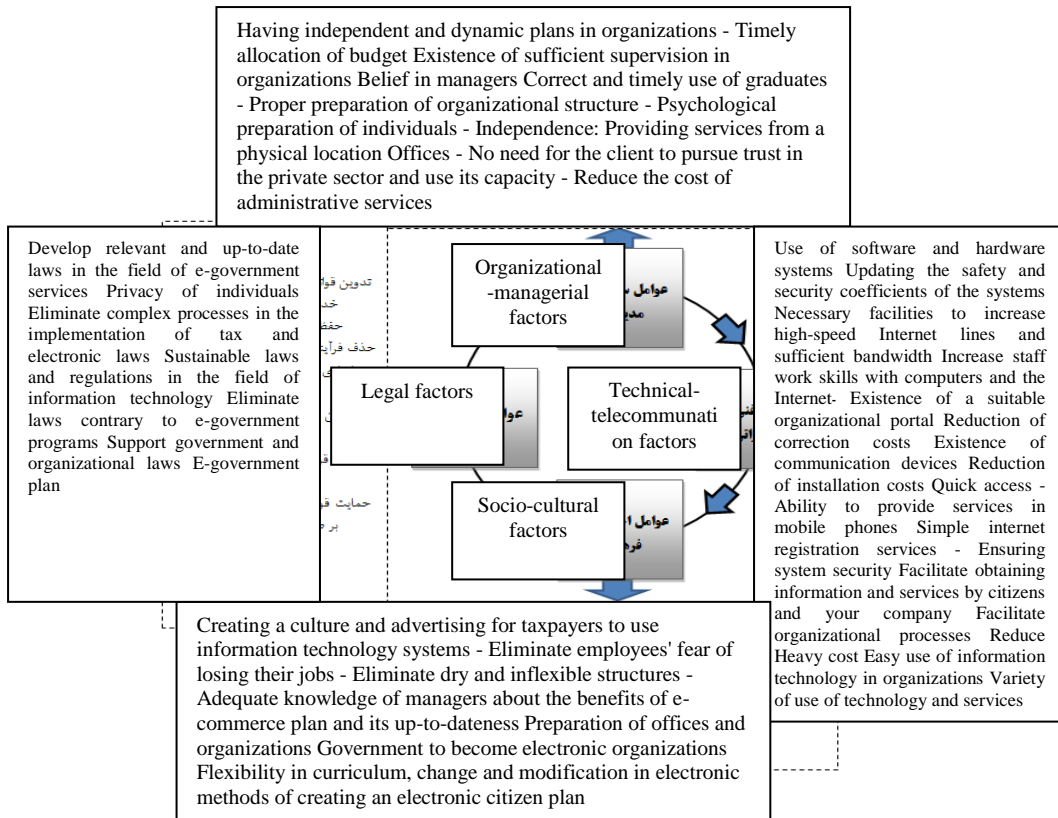
dimensions	Components	Interview code	Frequency
	information technology in organizations		
	The ability of the company to adapt to changes in information technology	I1	1
	Ability to use new technologies	I3-I2	2
	Variety of uses of technology and electronic services	I5	1
	Increase the capacity of websites	I1-I4-I5	3
	Improve the quality of information content	I3-I2-I1	3
	Existence of a strong support system in the field of information technology	I2-I3-I4-I5	4
	Create a strong database in organizations	I3	1
Socio-cultural	Culture and	I1-I2-I3	3

dimensions	Components	Interview code	Frequency
factors	advertising for taxpayers to use information technology systems		
	Eliminate employees' fears of losing their jobs	I2-I5	2
	Removal of dry and inflexible structures	I1-I2	2
	Adequate knowledge of managers about the benefits of e-commerce plan and its up-to-dateness	I2-I4-I4	3
	Preparing government departments and organizations to become electronic organizations	I1-I2-I3	3
	Flexibility in course content, modification and modification in electronic methods	I3-I2	2
	Create an electronic citizen plan	I2	1

dimensions	Components	Interview code	Frequency
Legal factors	Develop relevant and up-to-date laws in the field of e-government services	I1-I2-I3	3
	Privacy	I2-I5	2
	Eliminate the complex processes involved in setting up e-tax laws	I2-I1	2
	Sustainable rules and regulations in the field of information technology	I1-I5	2
	Eliminate laws that conflict with e-government programs	I1-I2-I3	3
	Supporting governmental and organizational laws governing the e-government plan	I2-I5-I3	3

As Table No. 2 showed, 4 main components of organizational - managerial, technical-communication factors, socio-cultural factors and legal - legal factors are the most important factors affecting the promotion of tax capacity in e-commerce.

After the final analysis of qualitative interviews, the final model of the effective parameters on increasing tax capacity in e-commerce field was determined (1).



**Figure 1: Final Model of Effective Components on Improving Tax Capacity in E-Commerce**

## Tool making

After this stage, the tool making based on the qualitative part was identified. Based on this review, a tool with 60 questions was made. Three questions in content process, were not obtained the necessary test and from the experts' point of view, two questions were eliminated from the initial psychonographic analysis based on primary pilot. The final questionnaire was

made and executed with 55 questions. The results of the simulation showed that the developed instrument was modeled using SPSS software.

**Table3-ROE and Paye Molding research**

Factors		Cronbach's alpha	Composite reliability	Convergent validity
Organizational-managerial factors	16	83.0	86.0	80.0
Technical-telecommunication factors	26	88.0	90.0	67.0
Socio-cultural factors	7	73.0	75.0	74.0
Legal factors	6	76.0	82.0	75.0
Total	55	89.0	92.0	74.0

Since the value of AVE index is greater than 0.50 for all concepts and dimensions of research, it can be said that convergent validity is confirmed when the average value of the extracted index is greater than 0.50. Therefore, it can be said that convergence validity for all concepts and dimensions of the research is confirmed. Also, the reliability of any component that indicates the internal fit of the test materials in all of the components greater than 0.7 is built-in the evaluation of the tool's extensibility.

## Discussion

Scientific and practical development in all areas of human knowledge is a certain and obvious fact that it is happening at a tremendous speed, and governments as the most important national component of any country are forced to undergo such internal changes. One of the most important concepts in relation to the recent era of e-commerce and its associated model

is. E-commerce model can play a significant role in planning and monitoring internal processes, increasing transparency and accountability at all levels of management and increasing customer trust (Cortellazo, 2019) and is one of the most important concepts in this e-government trade. In this regard, e-government and as a result of its e-taxation and e-commerce capacity has been one of the concepts and strategies that facilitate government management in most societies, so it paid attention to it and operationalized its underlying thought. In this same global way, our men's governments, with the awareness and wisdom of management, walked in the direction of using and applying this concept. Electronic governance has been the most important tool of e-government. This type of monitoring is primarily in the direction of the general purpose of electronic surveillance and is the most important means of achieving its goals. e-surveillance aims to reduce in-person supervision and referrals and increase the use of electronic communications in favor of efficient mechanisms. In our country, the General Administration of Economy and Finance, the country's most important regulatory body, also carries out follow-up on the use of electronic surveillance and has been limited in this way. The results showed that four main factors of organizational - managerial, technical-communication, socio-cultural factors and legal - legal factors are the most important factors affecting on the increase of tax capacity in e-commerce. Findings also suggest that four main factors are effective factor on the improvement of tax capacity in e-commerce. These findings in conjunction with other studies in this field indicate that it is possible to increase tax capacity in e-commerce based on a multi-faceted category that is based on the technical-communication model. Considering social and cultural considerations can be done by relying on legal-legal model and within a proper management framework. Therefore, the better the quality of these four components, the better the tax capacity in e-commerce.

### **Research limitaions**

One of the most important pillars of research and research is access to statistics and information. On the other hand, false culture calls such cases private and consequently people and institutions should avoid transferring their own findings to others. Also other unintended variables that may be the result of special forms and methods used in the research, often in different forms, endanger internal and external credibility of the research. We should be aware that in behavioral science research, it is impossible to completely control or eliminate these factors. However, in this study we try to predict and detect these factors as much as possible and make all necessary precautions to reduce them.

#### **Practical suggestions**

Make funding for e-projects independent from other projects.

- Timely appropriations of electronic projects and sufficient supervision on budget implementation.
- Select managers who have a deep belief in e-government and have proved this in practice.
- Use well-educated forces in IT field.
- Increase the average level of organization employees by encouraging employees to higher education.
- Use professional and experienced manpower in a reasonable number.
- Pay attention to managers' education and expertise and select expert managers

Staff training with experienced teachers is done in a larger way and on the practical and applied use - the training given by managers and considered encouragement and punishment in this context.

In the Riziers program, quality and quantity standards are considered.

- Expand research and research during the operation.
- Increase in transparency and how the costs of tax revenues increase the people's trust in the tax system and also develop the tax culture and therefore



decrease tax evasion in the society; therefore in most countries, using education and information, they are trying to increase the willingness of taxpayers to pay taxes. One of the most important ways of tax culture is to reflect the performance of governments. If the government succeeds in providing citizens with media help, this will result in a level of confidence-building. So one of the media tasks is to properly reflect the performance of governments. In the field of education, the media can also be with the government so that people can see that paying taxes is a duty of citizenship.

- Teaching a culture of tax and paying it to students at different levels by modern means.

- In the organization environment, the culture of working with computers and electronic tools such as the Internet is strengthened.

- Check the privacy aspects of individuals and ensure compliance with the laws.

- Simplify and facilitate administrative and legal processes.

- Favorable and appropriate deployment of technical and technological infrastructure, facilities and privacy and the secrets of tax taxpayers and electronic security, increasing the knowledge and tax knowledge of taxpayers through general and specialized education and digital knowledge development of tax taxpayers. Provide and distribute appropriate educational packages at the level of offices and provide adequate information and knowledge on how to use e-tax services. Designing an organization's site so that the services required can be quickly and without any additional effort. Training Modian on how to create, maintain, and change their confidential profile periodically to reduce the likelihood of abuse in the virtual environment, provide accurate and up-to-date statistics and information about the amount of transactions that have been abused and used to the whole electronic tax transactions for Muslims in order to reduce the risk of theft. Easy and easy access, then hidden in ease of use of technologies that are optional to use. In this regard, providing computer kiosks attached to the

organization's website in public places or alongside bank ATMs would increase the accessibility and convenience of using electronic tax. It is recommended that tax officers inform their clients with appropriate ads on the benefits and advantages of e-tax and thus influence the perceptions of the modian. The quality of the design of the site is very effective on the attraction of new mods. Basically, attractive and high quality sites will stop the modus and make them eager to see and study more.

-The aspects related to the provision of safety and security of systems and information are considered.

Provide high-speed internet lines with enough bandwidth.

- Promote employees' skills in working with computers and the internet through training and encouragement.

- The required software should be followed up quickly.

- Facilitate the use of computers and the internet for employees;

-Technical infrastructure and building network should be taken into account and maintained.

- Strengthen the staff's attitude and interest in computer work through encouragement and training tools.

- Provide information and advertising and teach taxpayers about computer use by Modian to conduct administrative and financial and tax work.

To consider legislative infrastructure and to review necessary legislation for establishing e-government in taxation system, such as tax code, trade and e-commerce law, and e-Identity law and to provide legal means.

- Samandhi and Brina Making System Financial Teens

- Full implementation of comprehensive tax plan

- Establishment of tax accounting system

- Reform of the structure of the State Tax Administration and applying new technology

- Abstraction of the duty of tax identification and identification of clients from other tax duties in implementation of the Executive Regulations Article 219 of the Direct Tax Code
- Investigation, preparation and development of Tafazileh Organization of the General Administration of Tax Affairs in Tehran province and Tehran in implementation of Executive Regulations of Article 219 of Direct Tax Law and Organizational Structure Fitting with Duties and Missions
- Holding workshops in the provinces with the priority of the Executive Regulations of Article 219 of the Direct Taxes Law and using human resources to enable them to achieve their goals.
- Continue implementation of self-awareness policy and encourage tax taxpayers to submit tax returns
- Equipping the Organization with IT and improving the mechanism of tax processes to improve the efficiency and satisfaction of tax taxpayers
- Development and optimization of unit operation and identification of real income of economic activists using new methods and establishment of identification unit in general tax offices

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