THE IMPACT OF USING TAX INFORMATION SYSTEMS ON IMPROVING TAX REVENUES
(FIELD STUDY AT THE GENERAL TAX AUTHORITY)

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Abstract
This research aims to study tax information systems, which calls for the need for an effective system that meets the needs of the tax administration in terms of data and information and is built on sound and scientific foundations and its role in enhancing tax revenues, and to know the effectiveness of the information systems used by the tax authority to detect taxpayers' violations of trying to hide their data and the sources of their subject income. For taxation, the first section dealt with the methodology in terms of its importance, problem, hypothesis, and objectives of the research, and the first section also dealt with previous studies, The second section dealt with the theoretical aspect, a theoretical introduction to tax information systems and tax revenues, while the third section dealt with the practical aspect, and the fourth section was the most important conclusions and recommendations, and we mention the most important recommendations are It is necessary to develop a tax reform program that works to develop tax information systems that contribute to developing all aspects of the tax system, which has an important role in the process of counting taxpayers' incomes and the method of calculating taxes on them.

Keywords: tax information systems, tax revenues.

Introduction

The current era is witnessing rapid development in the field of information technology in general, as it has become used in most fields and in the form of programs that are usually easy to use and lead to easier, more accurate results and faster work completion, which has had a positive impact on all fields in which it is used, and that tax information and its efficiency are usually based on the accounting data that is audited by the external auditor, The auditor expresses an opinion about the fairness and validity of that data regarding the financial position and business results, as the validity of the inputs and processes of the system through which that data is processed is examined, and it is extracted in the form of financial reports that the user can perceive and understand with complete ease and clarity, and the General Tax Authority and all its branches will benefit. from that data Easily calculate the amount of tax due on taxpayers, whether natural or legal, to make it easier for tax departments to monitor companies' accounts through the accounting programs used to ensure efficiency and high accuracy of tax information issued by taxpayers, which enables tax departments to rely on it. Here the importance of tax information systems appears due to the information it provides. And data for the tax authority to complete the accounting process

the presence of effective and efficient tax information systems in the General Tax Authority contributes to the preparation of documented and accurate information for the income of taxpayers at the appropriate time, which leads to increasing tax revenues and reducing cases of tax evasion.

The first section/research methodology and previous studies
1- Research methodology
1-1   Research problem
 represented by the lack of tax information systems that are consistent with the requirements of the tax administration to benefit from, unified that can be used for tax work, which is reflected in tax revenues due to the use of some traditional methods and systems. Therefore, the research problem can be presented to the two questions below:
1-Are there tax information systems consistent with the requirements of tax administration that are used by the tax authority for all taxpayers?
2-Does adopting tax information systems lead to improving tax revenues, which is the primary goal of tax administration?

1-2 Research hypothesis
1. There is no significant relationship between tax information systems and tax revenues.
2. There is no significant effect between tax information systems on tax revenues.

1-3 Research objectives
 This research seeks to achieve several objectives, including shedding light on the concept of tax revenues, learning about tax information systems, and what is the role of tax information systems in improving tax revenues.

1-4 Study sample
 The researcher relied on descriptive analysis and the exploratory approach to the research variables, for a sample of (59) employees. The researcher used purposive sampling, and the research form was distributed to them. (5) questionnaires were not returned, and thus (54) questionnaires were subjected, which are the ones recovered from the total. Data preparation.

1-5 Previous studies
1. Al-Jadiri, Firas 2005 entitled "Evaluating tax information systems and its impact on increasing the effectiveness and efficiency of performance" a dissertation to obtain a certificate of chartered accounting, the Arab Institute of Certified Public Accountants, the General Union of Arab Accountants and Auditors. This study aims to know the reality of the lack of tax information in the departments of the General Authority for Taxes, and to show the extent Adapting system procedures and discovering how the current system works and then evaluating it, the study reached a number of conclusions, the most important of which is the effectiveness and adequacy of the information systems adopted by the General Tax Authority. It is possible to achieve a preventive effect among taxpayers for the purpose of convincing them that tax evasion is a useless act, especially when they know that the tax

authority has effective information systems to detect all violations and enforce penalties against them. Violators.

2. Al-Jubouri, Arshad 2012 entitled "Evaluating the role of the information system in reducing tax evasion". This thesis aimed to explain the role of tax information systems in reducing the phenomenon of tax evasion, while evaluating the information system that is implemented in the General Authority for Taxes, and to what extent it achieves the desired goals, while identifying the most important Weaknesses and defects and work to address them. The sample population was the General Authority for Taxes. It was represented by the directors and employees of the Authority and its branches, and it relied on legislation, instructions and regulations issued related to the activities of the Authority and its branches. A five-point Likert scale was used to analyze the questionnaire items. The most important conclusions were: There is no permanent and clear strategy developed within a formal framework necessary to adopt the design of information systems, while attempts the simple actions that took place in this area were more like personal fingerprints or individual attempts by successive administrations that passed through the Authority.

3. A study (Nowduri 2011) entitled "Management Information Systems and the Administrative Decision-Making Process" This study aims to describe the role of management information systems in light of decision-making ability, as the decision-making process at the higher levels of business organization is explained by focusing on decision-making, the most important conclusions were that the dynamic nature of management information organization makes it difficult for some organizations to be able to keep up with the principles, strategies and proposals. Because management information systems need very expensive material requirements, it is difficult for some organizations to bear those costs, and they also need a lot of expertise. The most important recommendations were the need to increase Follow up on management information systems to ensure accuracy in work.

2-The second section Theoretical framework for research variables
2-1 The concept of tax information systems
 Tax information systems are considered the backbone of the competent authority in the field of the tax system, as it has been given attention and importance as a channel for transmitting information, as information has an important role in most countries of the world and in all fields, as information systems in the field of tax work are of great importance for obtaining the required data and in a timely manner. appropriate for the purpose of facing any challenge during the revenue collection process, Therefore, most countries have taken measures to improve transparency and also improve information in the field of tax work, encourage and enhance cooperation between units affiliated with the General Authority for Taxes, and work hard to reduce the problem of tax evasion by working to use tax information systems so that the General Authority for Taxes becomes a strong government in the field of taxes (Al-Saidi , 2013: 55).
Tax information systems are an important part of completing tax work with high effectiveness and efficiency, as data is collected and counted from inside and outside the

General Tax Authority, and then that data is processed and transformed into useful information to be used for tax accounting and determining the income of taxpayers subject to tax (Alwan and Al-Zayani, 2008: 116).

Tax information systems have been defined by several definitions, the most important of which are:

_ He defined it (Abboud and Al-Sawaleh, 2012: 44) (as a system that exists in itself and consists, like other information systems, of many subsystems that work with each other in an interconnected, mutual and harmonious manner for the purpose of providing useful information for management and in a way that serves the achievement of goals).

_ He defined it (Taha, 2008: 15) (It is a set of operations carried out by the tax administration for the purpose of processing that tax data after collecting, classifying and storing it. It is converted into tax information for the purpose of tax accounting and determining the tax position of the taxpayer).

(Taqa and Al-Azzawi, 2010: 89) defined it (as one of the components of tax regulation, which is dedicated to collecting appropriate tax data, classifying it, and then processing and analyzing it to make a decision by the competent parties).

We conclude from the above by defining tax information systems (as a group of interconnected and interactive activities that are concerned with collecting data related to taxpayers and working on processing them to obtain information that serves the tax authority by determining the taxable income of taxpayers in order to determine the amount of tax owed by them.

2-2 Components of tax information systems

Tax information systems are considered a system. Tax information systems are considered a self-contained system, and in turn consist of a group of elements that work with each other in a coordinated and interconnected manner. Tax information systems contain many tax subsystems that contribute to performing tax work while increasing the ability of the tax authority to achieve its goals. An example of this is the quotes (data) that come from internal sources in the General Tax Authority, and also from external parties to it, represented by government departments, And the public and mixed sector units for the purpose of preparing private information about the types, forms, amounts and sources of income of taxpayers subject to tax, as it is considered a basic step upon which the tax authority relies when conducting tax accounting with taxpayers to determine, link and collect the tax according to the articles of the applicable tax law (Saber, 2007: 55), and the following are elements Tax information system:

1. Inputs: There are many types of inputs, data, or quotes in the field of tax work, and they are considered inputs to the tax information system, such as (Showable, 2015: 43) (Qadri, 2011: 33):

A. Tax quotations received from state departments, the public sector, and the mixed sector, relating to contracting, customs permits, and pledges.

B. Quotations received from the Companies Registration Department include approval for the establishment of companies, mergers of companies, and increases or decreases in capital.

C. Quotations received from taxpayers, including the financial statements, the management declaration and the statement of accounts analysis attached thereto.

D. Information provided by natural or legal persons related to tax evasion.

E. Laws, legislation and instructions related to tax work.

2. Processes or activities: The design of the processing process is considered one of the issues that requires technical and high-precision skills, if those skills are technical or tax to be consistent with the quality of the data entered, and at the same time perform For appropriate and appropriate outputs, when data is received from internal or external sources, it is processed by a group of subsystems, and each of them works on a specific work that supports the basic system and concerns tax information systems (Deraz, 2006: 77).

3. Outputs (information): Information is different from data, because information gives the tax authority an opportunity to make appropriate decisions at the right time, based on the accurate analysis of the data and its results available to it.

Tax information is a final product in tax information systems, and it includes determining the taxpayers covered by the tax, the amount of their annual revenues and expenses, and the tax allowances and exemptions they enjoyed in order to determine their incomes that are subject to tax (Khasawneh, 2010: 31).

4. Feedback: The system's outputs are what are returned to it again as inputs, and are used to start again, or change the processes within the system. It is not possible for any system to work without feedback, which works to correct the paths of the basic system and develop it. As for what concerns... The reality of tax work, and to reach the reality of income

The taxpayer uses the information that prepares the tax information systems as a basic material, which is the taxpayers' taxable income, to return again and enter with the data of each taxpayer as a feedback feed for the subsequent financial period, especially when a time comparison process takes place between one year and another. The feedback also gives a tax history for the taxpayers. Does being an ideal taxpayer or a taxpayer violate his obligations (Hassan, 2008: 78).

2-3 Concept of tax revenue

Most countries want to keep pace with development and work to change their economic conditions, and are working to find multiple means to finance their public treasury. Therefore, revenues are the sum of funds obtained by the state in its sovereign capacity, its activities, its properties, or from external and internal loans to keep pace with this. Development, we note that public revenues are multiple and diverse and help cover the bulk of public spending. Taxes are considered an important element of the state's financial elements and have a prominent importance in financing the public treasury, as they contribute directly to covering the public expenditures of society (Yahya, 2010: 55).

The decrease in tax revenues has a direct impact on achieving the economic development of the state. The most important reason for the decrease in tax revenues is tax evasion, which weakens the state's ability to finance its investments and private sector investments and also

affects the economic development of the state. Tax revenues have been defined by several definitions, as shown below:

It is a group of activities carried out by the tax authority to put tax laws and systems into effect, then collect tax proceeds and deliver them to the public treasury (Al-Wadi, 2010: 38). It is the money that is collected from imposing taxes on members of society, which are imposed and collected exclusively by the state, after the legal article of the tax law that is imposed on the incomes of individuals and companies has been determined (Al-Wadi et al., 2007: 79).

They are the amounts collected by the tax administration, or they are the amounts that the state obtains after imposing multiple and different taxes in its tax system, on natural or legal individuals who are subject to tax laws (Al-Najjar, 2010: 52).

_It is the tax authority collecting taxes through a set of procedures to transfer the tax debt from the taxpayers' receivables to the public treasury and in accordance with the legal and tax rules applied by it, and the relationship is direct between the tax authority and the taxpayers (Al-Mahaini et al., 2010: 199).

From the above, we conclude that tax revenues are defined from the above definitions as a set of procedures and processes for transferring the tax debt from taxpayers to the public treasury, in accordance with legal rules and the type of tax applied, and the procedures and processes are exclusively in the hands of the state.

2-4 Elements affecting tax revenues

1. Tax evasion: One of the most important main factors that affect tax revenues is tax evasion, and by tax evasion what is meant is the taxpayers' fraudulent and fraudulent operations to get rid of or reduce the tax amount without transferring its burdens to others, and this is done by the taxpayer denying the existence of the tax base, or by the taxpayers disclosing amounts that are less than the real amount. The tax base, thus affecting the state's tax collection, Tax evasion has a negative impact on the state's public treasury, causing a reduction in tax revenues, which causes injustice to taxpayers who do not accept or are unable to evade, so they bear tax burdens while others escape them, thus not applying the principle of justice in distributing public burdens (Al-Kaabi, 2008: 56).

Tax evasion has many causes that differ in their means and nature from one country to another, from time to time, and from one social and economic system to another. There is also a difference between taxpayers subject to taxes depending on the strength and sobriety of their tax awareness and sense of responsibility (Al-Ali, 2009: 24).

2. Tax awareness: It is a complete awareness by individuals of their financial responsibility towards society and the state as well. The more mature these individuals' sense of their duty towards society, the higher their confidence in the government, so their willingness to pay taxes voluntarily, and this awareness has a role in the field of direct taxes, especially income tax (Al-Ali, 2011: 98).), and tax revenues are affected by tax awareness, Tax awareness lies in people's awareness of the importance of contributing to bearing public burdens by paying their obligations towards the state resulting from its spending on services performed by it, so that it can carry out all duties, so the obligation becomes The tax is obligatory and the

taxpayers do not feel that they prefer to pay taxes to the state, since the state seeks to impose taxes to provide financial revenues and achieve political, social and economic goals, so the state's traditional goal of imposing the tax is directly linked to tax awareness, which explains the effect of tax awareness by increasing or decreasing tax revenues (Al-Obaidi , 2011: 59).

3. **Tax rates**: The tax rate is considered one of the main factors for increasing tax revenues, and it represents a percentage of the taxable item according to a set of standards and according to the tax base. In other words, it is the ratio of what the taxpayer pays in tax to the taxable item, or the amount of the tax base, and it is to set The amount of the tax is done by applying a specific rate to the material subject to it. Thus, the amount of the tax is the ratio between the amount of the tax and the material that makes up the container, and the tax revenue is affected by the tax rate. The higher the tax rates, the higher the tax revenue, provided that other factors such as the economic situation are not affected. of the state (Moeller, 2013: 50).

4. **Legal allowances:** The term allowances is a legal term used by the income tax legislator and applied to personal exemptions, which are amounts that the legislator allows to be deducted from the income of individual taxpayers before calculating the tax amount. These allowances are enjoyed by natural individuals only, and are considered legal allowances that It is granted to taxpayers as one of the main influential factors in tax revenues, as it directly affects the reduction of income tax for taxpayers, and in many cases the taxpayer is not subject to taxation if the personal allowances are more. From the income generated, this leads to a decrease in tax revenues, and tax revenues may increase due to the increase in legal allowances granted to taxpayers, as it is considered a consideration of the taxpayer's ability to be charged by the state, thus creating an incentive to pay the tax amount (Al-Sirafi, 2009: 63).

5. **Efficiency of the tax system:** One of the most influential and important factors in increasing tax revenues is the efficiency of the tax system. If the tax system has a conscious administration that cares about the tax and its importance to the national economy, this will be reflected in reducing the chances of tax evasion, since efficiency in tax work is of great importance. It requires familiarity with it, as the application of the applicable income tax law and the rest of the relevant laws, as well as its special instructions in accordance with accounting rules, which requires the preparation of appropriate and qualified specialists to work in job positions, appropriate, and efficiency increases through the availability of experience, training, and qualification, as well as remunerative wages and a distinctive incentive system for workers, and it is considered one of the responsibilities of the General Authority for Taxes in terms of preparing its own plan for organizing, implementing, and employing the outputs (Saidu Badara, 2013: 102).

6. **Expanding the base of taxpayers:** The base of taxpayers is expanded by imposing a new tax, or new income categories are introduced to the existing tax, since the number of taxpayers who are subject to the tax varies from one country to another and according to that

country's tax legislation, it also varies from one country to another. Some countries, for example, exempt sources agricultural income while, this income is subject to tax in other countries, and the International Monetary Fund believes that the countries that belong to it should expand the scope of the tax to include service and agricultural income, since in most developing countries the most important sources of income are, The agricultural sector is not subject to taxes in order to support the agricultural sector, noting that imposing taxes on the agricultural sector leads to an increase in tax revenues since this sector represents a large percentage of the economic structure of those developing countries (Al-Jubouri, 2012: 80).

7. Double taxation: This means imposing the same tax or a tax similar in type or nature two or more times to the same person for the same item and for the same period for which the tax is due. Some believe that double Taxation occurs when the tax is imposed twice. An example of this is that a tax is imposed on the income resulting from ownership of a property, then a tax is imposed on the real estate capital at a lower rate, so the tax amount is paid from the property income (Stiliani, 2007: 98), here double taxation is not achieved from the point of view of the law, due to the difference in the type of the two taxes, the first on the income resulting from ownership of the property and the second on the capital of the property, but from the actual or economic aspect, here there is double taxation because the tax imposed on capital has its effects on income, so income is considered to bear the burden of two taxes from the actual aspect, and the phenomenon of double taxation They conflict with the requirements of tax justice, but sometimes there are several reasons behind them, including (Al-Shawabkeh, 2011: 87):
_ Some laws contain loopholes due to the lack of proper formulation of tax laws.
_ There is a desire by the state to increase tax revenues, which prompts it to impose taxes more than once for the same money.
- Sometimes the state wants to differentiate the financial treatment between different categories of taxpayers, by adding another tax to a category of taxpayers in addition to the general tax imposed on them (Abu-Musa, 2008: 66).

2-5 Tax information systems used by the tax administration
The tax authority has a major role in carrying out the task of tax legislation, but it cannot carry out this task and reach the required level of effectiveness to achieve its goals unless it has effective and efficient tax information systems that provide it with information that You need it in the tax accounting process, such as information related to counting the number of new taxpayers, information about contracts concluded with suppliers, purchases and contractors, and customs permits related to import and export. With this information, the tax authority can determine and estimate taxpayers' sources of income (Al-Hasaniya, 2011: 99), and know their residential addresses and places of work in order to reduce tax evasion occurring among taxpayers, as This data helps the tax authority discover all tax violations, while holding taxpayers accountable for the sources of their taxable income, as some taxpayers hide their income as they become certain that there are no effective and efficient tax information systems at the tax authority. Therefore, the effectiveness of tax information systems leads to an increase in tax revenues. (Al-Qudah, 2011: 54).

The General Authority for Taxes owns a group of diverse tax information systems due to the diversity and multiplicity of the objectives of each one. There is no information system for the tax authority that achieves its objectives, but there are multiple interconnected information systems that interact with each other for the purpose of achieving the objectives. Tax information is one of the pillars of tax work, in addition to the factors that represent tax legislation and material and human capabilities, through which the tax authority builds its policy and strategy towards the taxpayer concerned with it, by receiving the correct information and its cost, working to employ it within the appropriate frameworks, and dealing with it. By the tax branch to hold the concerned taxpayers accountable, for the purpose of collecting the tax amount owed by him, since tax information is considered a mainstay of tax activity in all its components and forms, so it is necessary to rely on tax technical information in the appropriate time, quantity and quality to reach the real income of the taxpayer, in order to calculate the tax due (Fadzil, 2005: 25).

3- The third Section the practical aspect

Descriptive analysis was used to analyze and describe the relationship between the dependent variable tax information systems and the independent variable tax revenues, and whether the variable tax information systems contribute to enhancing tax revenues and prove this according to the statistical analysis below.

3-1 General information

Lineage	Duplicates	Job title
7.4	4	General Manager
27.8	15	Department manager
40.7	22	Unit official
24.1	13	Other mentions
100	54	the total
Lineage	Duplicates	Academic qualification
14.8	8	Preparatory school
25.9	14	Bachelor's
31.5	17	diploma
18.5	10	Master's
9.3	5	Ph.D
100.0	54	the total
Lineage	Duplicates	Experience
18.5	10	Less than 5 years
22.2	12	From 5-10
18.5	10	From 10-15
40.7	22	From 15 years and over
100	54	the total
Lineage	Duplicates	the age
14.8	8	Less than 30 years old
24.1	13	40_30
27.8	15	50_41
33.3	18	50 or more
100.0	54	the total

1. Job title:

Table (1) indicates a clear discrepancy in the distribution of job titles, with the position of (unit administrator) recording the highest percentage (34%), while the position of (general manager) constituted a small percentage of (7.4%).

2. According to academic qualification

According to the data presented in Table (1), it was found that (diploma) is the most common academic qualification among the sample (31.5%), while (PhD) was the least common qualification (9.3%).

3. Experience:

Table (1) shows the relative distribution of participants' years of experience. According to the table, the highest percentage of participants had more than 15 years of work experience (40.7%), while the lowest percentage was for those with less than 5 years of experience or between 10 and 15 years (18.5%) for both categories. This distribution reflects the presence of a large percentage of employees with long experience in the General Tax Authority.

4. By age group:

Table (1) shows the relative distribution of age groups of participants. According to the table, the highest percentage of participants fell within the age group (50 years and over) at a rate of (33.3%), while the lowest percentage was for the age group (less than 30 years) at a rate of (14.8%). This distribution reflects the presence of a large percentage of older employees. In the organization."

3-2 Response rate

The study achieved a response rate of (91.5%), as (54) questionnaires were analyzed out of a total of (59) questionnaires distributed to the leadership of the General Authority for Taxes, which indicates great interest in the topic at hand.

Table (2) Response rate

| Number of questionnaires suitable for analysis	Number of unreturned questionnaires	Number of questionnaires distributed	the condition
54	5	59	number
91.5	8.5	100.0	Percentage

Source: Prepared by the researcher

3-3 Confirmatory construct validity

1 - Tax information systems

The tax information systems scale consists of nine questions covering the basic aspects of the tax information systems variable. Figure (1) shows the confirmatory structure of the scale, where the values of the Cronbach alpha coefficient and composite reliability, which exceeded (0.70), indicate the internal stability of the scale for the items. The value of the mean variance

was also confirmed The abstract (AVE) exceeded (0.50) on the goodness of fit for the convergent validity of the scale items, as shown in Table (1), and therefore the scale can be adopted in its current form to conduct subsequent statistical analyses.
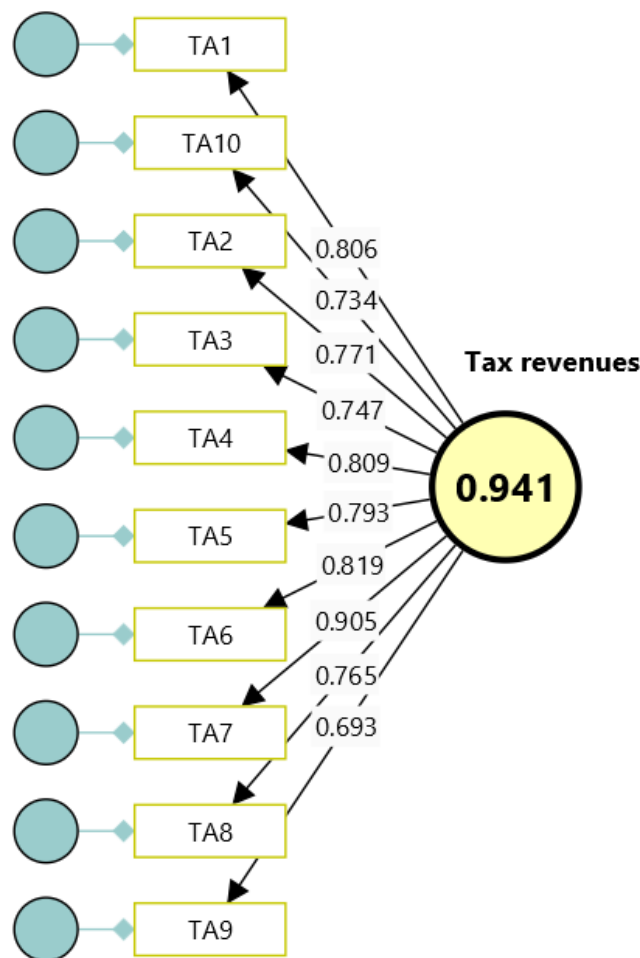
Figure (1) Confirmatory factor analysis of the tax information systems variable
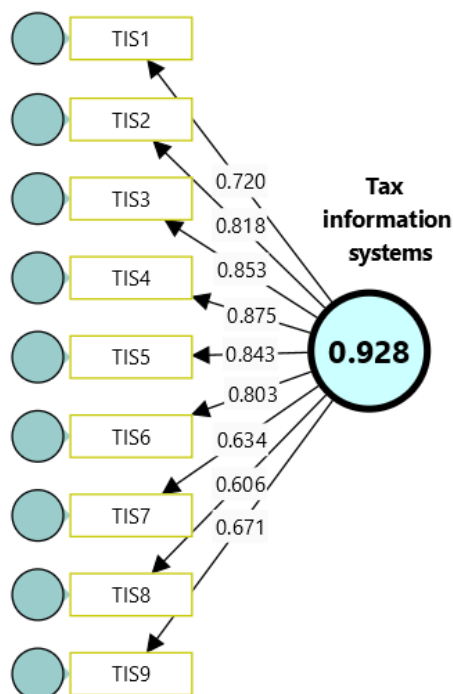
Source: SMARTPLS 4 software

Table (3) indicates the values of the standard estimates, which ranged between (0.875 - 0.606) at a significance level of (0.000), which is smaller than the significance level of (0.05) for all items of the tax information systems variable. The values of the (t) test for the items ranged between (6.203 - 4.35), and this indicates that all items of the tax information systems variable are influential, which constitutes a good and sufficient indicator for adopting the model in its final form in subsequent analyses.

Table (3) Results of confirmatory factor analysis for the tax information systems variable

Average variance extracted AVE	Composite stability	**Alpha Cronbach**	Significance level	t	Estimates	Variable---< Questions
0.584	0.928	0.926	-	-	0.720	TIS1 <- Tax_Information_Systems
			0.000	6.008	0.818	TIS2 <- Tax_Information_Systems
			0.000	6.203	0.853	TIS3 <- Tax_Information_Systems
			0.000	6.114	0.875	TIS4 <- Tax_Information_Systems
			0.000	5.896	0.843	TIS5 <- Tax_Information_Systems
			0.000	5.700	0.803	TIS6 <- Tax_information_systems
			0.000	4.510	0.634	TIS7 <- Tax_information_systems
			0.000	4.350	0.606	TIS8 <- Tax_information_systems
			0.000	4.870	0.671	TIS9 <- Tax_information_systems

Source: SMARTPLS 4 software

2- Tax revenues

The tax revenues scale was measured through ten questions covering the basic aspects of the tax revenues variable. Figure (2) shows the confirmatory structure of the scale, where the values of the Cronbach alpha coefficient and the composite reliability indicate that The internal stability of the scale for the items exceeded (0.70), and the average variance extracted (AVE) value, which exceeded (0.50), confirmed the goodness of fit for the convergent validity of the scale's items, as shown in Table (4), and therefore the scale can be adopted in its current form to conduct statistical analyses. suffix.

Figure (2) Confirmatory factor analysis of the tax revenue variable

Source: SMARTPLS 4 software

Table (4) shows the values of the standard estimates, which ranged between (0.726-0.905) at a significance level of (0.000), which is smaller than the significance level of (0.05) for all items of the tax revenue variable, as The (t) test values for the items ranged between (5.582-8.05), and this indicates that all items of the tax revenue variable are influential, which constitutes a good and sufficient indicator for adopting the model in its final form in subsequent analyses.

Table 4: Results of confirmatory factor analysis for the tax revenue variable

Average variance extracted AVE	Composite stability	**Alpha Cronbach**	Significance level	t	Estimates	Variable---< Questions
					0.806	TA1 <- Tax revenue
			0.000	6.024	0.734	TA10 <- Tax revenue
			0.000	6.356	0.771	TA2 <- Tax revenue
			0.000	6.184	0.747	TA3 <- Tax revenue
0.618	0.939	0.941	0.000	6.891	0.809	TA4 <- Tax revenue
			0.000	6.670	0.793	TA5 <- Tax revenue
			0.000	6.940	0.819	TA6 <- Tax revenue
			0.000	8.050	0.905	TA7 <- Tax revenue
			0.000	6.362	0.726	TA8 <- Tax revenue
			0.000	5.582	0.766	TA9 <- Tax revenue

Source: SMARTPLS 4 software

3-4 Descriptive analysis of the research variables

1- Tax information systems

It is clear from Table (5) that the highest arithmetic mean was in the paragraph "With the contribution of tax information systems in creating estimated future data for tax revenues," as it reached (4.241), which indicates a very good level, with a standard deviation of (0.930) and a coefficient of variation of (21.94). %). On the other hand, the lowest arithmetic mean was at The paragraph, "The Authority's employees possess experience and scientific knowledge in using tax information systems," reached (3.981), which indicates a good level, with a standard deviation of (0.961) and a coefficient of variation of (24.15%). In general, the tax information systems variable achieved a general arithmetic mean of (4.035), which indicates a good level, with a standard deviation of (0.753) and a coefficient of variation of (18.66%).

We conclude from the above that the results indicate that tax information systems contribute significantly to creating estimated future data for tax revenues, as they received the highest rating of very good. However, there is a need to improve the level of experience and scientific knowledge of the employees of the General Tax Authority in using these systems. The rating for this aspect was relatively lower, although it is still at a good level. In general, tax information systems can be considered effective and well-performing, but there is room to improve the efficiency of users.

Table (5): Descriptive statistics for the tax information systems variable

Direction of the answer	CV	S	M	Dimensions of research variables	T
Totally agree	21.94	0.930	4.241	Tax information systems contribute to preparing estimated future data for tax revenues	1
I agree	25.16	0.988	3.926	Effective and efficient tax information systems contribute to diagnosing and detecting taxpayer violations	2
I agree	23.29	0.932	4.000	Effective tax information systems contribute to encouraging taxpayers to voluntarily comply and submit tax returns to complete the tax accounting process	3
I agree	25.45	1.009	3.963	Modern scientific methods of estimation are linked to the use of modern and advanced tax information systems	4
I agree	26.34	1.063	4.037	The necessity of having highly accurate tax information systems to preserve evidentiary evidence for taxpayers	5
I agree	21.67	0.899	4.148	The General Authority for Taxes works to modernize and develop current information systems for the purpose of keeping pace with developments in information technology	6
I agree	20.39	0.823	4.037	The General Authority for Taxes, when it uses electronic declaration, collection, and payment systems, contributes to enhancing trust between the taxpayer and the tax administration.	7
I agree	23.14	0.921	3.982	Tax information systems have a significant advantage and contribution in detecting the latest methods of fraud and tax evasion	8
I agree	24.15	0.961	3.981	The Authority's employees have experience and scientific knowledge in using the tax information systems used	9
I agree	20.38	0.981	4.043	The General Tax Authority aims to excel in providing services to taxpayers and facilitating tax accounting procedures	10
I agree	18.66	0.753	4.035	Tax information systems	

Source: SPSS V.28

2-   Tax revenues

It is clear from Table (6) that the highest general arithmetic mean was in the item "The necessity of increasing tax revenues for taxpayers through publishing tax instructions and laws that affect the increase in tax revenues," as it reached (4.278), which indicates a very good level, with a standard deviation of (0.979) and coefficient of variation (22.89%). On the other hand, the lowest arithmetic mean was in the paragraph "Delay in completing taxpayers' tax transactions creates a feeling of boredom among taxpayers that leads to tax evasion and reduced tax revenues," where it was3.611)), which indicates a good level, with a standard deviation of (1.089) and a coefficient of variation (30.15%). In general, the tax revenue variable achieved an arithmetic mean of (3.928), which indicates a good level, with a standard deviation of (0.819) and a coefficient of variation of (20.86%).

We conclude from the above that the results indicate, according to the participants' evaluation, that preserving evidentiary evidence for taxpayers requires the presence of accurate and reliable tax information systems. These systems contribute to storing and organizing data in a way that allows quick and accurate access to the required documents, which supports legal and audit procedures and enhances Credibility of the tax system. This information also indicates that modern tax information systems play a vital role in improving voluntary compliance, enhancing transparency, and facilitating the detection of tax evasion. It is necessary to continue updating and developing these systems and training employees to ensure maximum benefit from advanced technologies and to strengthen the relationship between taxpayers and the tax administration.

Table (6) Descriptive statistics for the tax revenue variable

Direction of the answer	CV	S	M	Dimensions of research variables	t
I agree	23.77	0.968	4.074	Taking into account the personal circumstances of taxpayers in accordance with income tax laws and legislation reduces tax evasion	1
I agree	32.24	1.230	3.815	The taxpayer's ignorance of where the paid tax money goes leads him to evade taxes and thus reduce tax revenues	2
I agree	25.30	1.040	4.111	Strict imposition of penalties and fines by the tax administration motivates taxpayers to speed up tax accounting	3
I agree	20.84	0.853	4.093	The provisions of the Iraqi income tax law stress and emphasize the necessity of collecting the tax debt	4
I agree	26.06	0.975	3.741	There are some loopholes in the provisions of the income tax law that helped reduce tax revenues	5
I agree	21.88	0.879	4.019	The media has a major role to play in motivating taxpayers about the importance of speeding up tax accounting and increasing tax revenues	6
I agree	26.27	1.022	3.889	The General Tax Authority's obtaining quotes about taxpayers' incomes and other sources of income helps increase tax revenues	7
Totally agree	22.89	0.979	4.278	It is necessary to increase tax awareness of taxpayers by publishing tax instructions and laws that will increase tax revenues	8
I agree	30.66	1.119	3.648	The legal allowances for the taxpayer encourage him to speed up tax accounting, thus increasing tax revenues	9
I agree	30.15	1.089	3.611	Delay in completing taxpayers' tax transactions creates a feeling of boredom among taxpayers that leads to tax evasion and reduced tax revenues	10
I agree	20.86	0.819	3.928	Tax revenue	

Source: SPSS V.28

3-5 Testing research hypotheses
1.   Testing the first hypothesis
(There is no significant correlation for tax information systems and tax revenues)
It is clear from Table (7) and Figure (3) that the value of the correlation coefficient between tax information systems and tax revenues reached (0.841**) at the significance level (0.000),

which is less than the significance level (0.05), which indicates the presence of a significant correlation relationship with Strong level between tax information systems and tax revenues, as well The extracted Z value was (8.745), which is greater than the tabulated Z value of (1.96), which confirms the significance of this relationship. This result supports the rejection of the null hypothesis and acceptance of the alternative hypothesis, which indicates the existence of a significant correlation between tax information systems and tax revenues.

We conclude that the significant relationship between tax information systems and tax revenues indicates that improving and developing tax information systems can have a noticeable positive impact on increasing tax revenues. Investing in advanced information systems and updating them regularly can contribute significantly to improving the efficiency of revenue collection operations and enhancing transparency and compliance.

Table (7) Correlation values between tax information systems and tax revenues

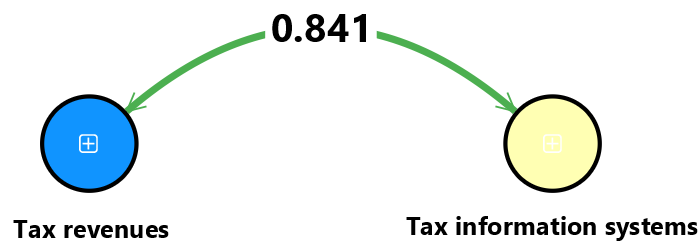| decision	Sig	Connotation	Strength and direction of the relationship according to the results	Z	R	Independent variable	Dependent variable
Accept the alternative hypothesis	0.000	moral	Strong positive feedback	8.745	**0.841	Tax information systems	**Tax revenue**

Source: SPSS V.28

Figure (3): Correlation values between tax information systems and tax revenues

Source: SMARTPLS 4 software

2. Testing the second hypothesis

(There is no significant effect of tax information systems on tax revenues)

It is clear from Table (8) and Figure (4) that the calculated (F) value among tax information systems in tax revenues amounted to (125.734), which is greater than the tabulated (F) value of (3.94) at a significance level of (0.05). This result supports acceptance of the alternative hypothesis that there is a significant effect of tax information systems on tax revenues. This indicates that tax information systems have a significant impact on tax revenues, as they were able to explain about 70% of the changes in the level of tax revenues. The value (t) calculated for the tax information systems variable was (11.213), which is higher than the value (t)

Extreme tabularity (1.984) at a significance level of (0.05), which confirms the significance of the coefficient (β) for tax information systems.

We conclude from the above that increasing tax information systems by one unit can increase the level of tax revenues by (91%). In addition, the correlation coefficient value of (0.841) indicates There is a strong and positive direct correlation between tax information systems and tax revenues, and the results indicate that there is a strong and positive impact of tax information systems on tax revenues. That is, improving and effectively implementing tax information systems can lead to a noticeable increase in the level of revenues Taxation between individuals or companies. The strong positive relationship between the two variables also indicates the importance of the role of tax information systems in enhancing understanding and commitment to tax issues, which enhances the effectiveness of the tax system as a whole.
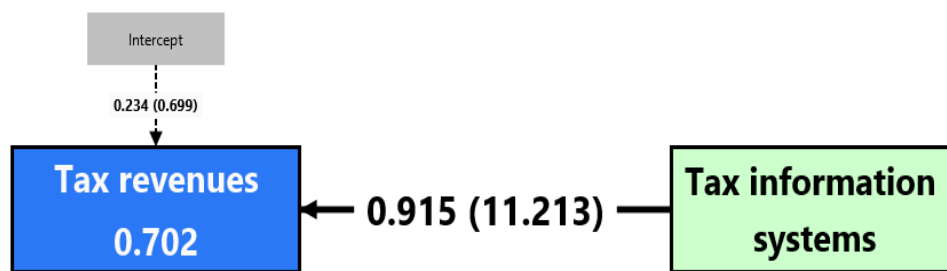

Figure (4) Analysis of the impact of tax information systems on tax revenues

Source: SMARTPLS 4 software

Table (8) Analysis of the impact between tax information systems and tax revenues

Dependent variable	Sig	(t)	(F)	(R^2) Adj	(R^2)	Independent variable		
Tax revenue	0.000	11.213	125.734	0.702	0.707	0.234	(α)	Tax information systems
						0.915	(β)	

Source: SMARTPLS 4 software

4- Section Four: Conclusions and recommendations
4-1 Conclusions
1. Any tax system, no matter how perfect and sophisticated it is, cannot achieve the goals and desired results that the tax authority seeks to achieve, unless it has effective and efficient tax information systems that enable those in charge of it to inventory all sources of taxpayers' income that are subject to tax with complete accuracy and objectivity, and also facilitate the accounting process. Tax for the employees of the General Tax Authority along with the taxpayers.

2. Tax information systems represent the backbone of most departments specialized in the field of the tax system, represented by tax administration as a channel through which

information is transmitted and passed. It also contributes to linking the authority's branches and the rest of its departments with each other.

3. Tax revenues are affected by the adequacy and effectiveness of the tax information systems approved by the tax administration, as they have an important and effective role in accounting for all sources of income of taxpayers subject to tax, with support and assistance in the tax accounting process.

4. Currently, the tax administration lacks integrated and advanced tax information systems to rely on as a basis for the process of counting taxpayers and also obtaining information (quotes) about taxpayers' taxable incomes.

5. The tax administration is very lenient in applying fines and legal penalties, which prompts taxpayers not to comply and pay their taxes.

4-2 Recommendations

1. The necessity of developing a tax reform program that works to develop tax information systems, which contribute to developing all aspects of the tax system, which has an important role in the process of counting taxpayers' incomes and the method of calculating taxes on them.

2. Intensifying use of tax information systems, especially in the field of providing modern and necessary information for all taxpayers' taxable activities.

3. Serious work on developing tax information systems and adopting them as a means of improving performance by establishing tax controls in a way that takes into account the political, social and economic situation of the country, and adopting them as a performance evaluation tool.

4. It is necessary to develop the current tax information systems for the tax administration, as this development achieves preventive enrichment among taxpayers by convincing them that tax evasion is a useless act, and when taxpayers have knowledge that the tax administration has an effective and efficient tax information system that detects violations and imposes legal penalties on those who commit them, it will motivate them to To approach the goal of voluntarily declaring the credibility of their economic transactions and all the inputs they achieve, which leads to increased tax revenues.

5. Serious work on developing field inspection, provided that it is linked to the Chamber of Commerce, relevant ministries, and professional unions.

6. Activating the work of the regulatory authorities regarding fines and penalties for excessive leniency with taxpayers.

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