



*Thesis
Title:*

THE RELATIONSHIP BETWEEN VAT ADMINISTRATION
DESIGN & TAXPAYERS COMPLIANCE IN THE KINGDOM OF
BAHRAIN

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Abstract

English Abstract

As a step toward diversifying and increasing its financial revenues, the Kingdom of Bahrain is planning to introduce Value Added Tax on the year 2018.

In order to reach to the optimal level of benefit of the taxation system, the government aim to achieves high level of compliance.

This study analyzes the effect of tax administration design on compliance. By reviewing previous studies and literature on this field and by conducting a survey on potential taxpayers.

It has been founded that there is a positive relationship between the rewards and penalties system and compliance.

And the level of digitalization affects the compliance positively as well.

Finally, the awareness and knowledge level of taxpayers and its impact on compliance has been studied also, and the suitable media channel.

French Abstract

Dans le but de diversifier et d'accroître ses revenus financiers, le Royaume de Bahreïn prévoit d'introduire la taxe sur la valeur ajoutée en 2018.

Afin d'atteindre le niveau optimal de bénéfice du système fiscal, le gouvernement vise à atteindre un niveau élevé de conformité.

Cette étude analyse l'effet de la conception de l'administration fiscale sur la conformité.

En passant en revue les études et la littérature antérieures sur ce domaine et en menant une enquête sur les contribuables potentiels.

Il a été établi qu'il existe une relation positive entre le système de récompenses et de sanctions et la conformité.

Et le niveau de numérisation affecte positivement la conformité.

Enfin, le niveau de sensibilisation et de connaissance des contribuables et son impact sur la conformité a également été étudié, ainsi que le canal médiatique approprié.