

Empirically Investigating the Perception of Value-Added Tax in Saudi Arabia

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Abstract

Recently Value-Added Tax (VAT) has been implemented in Saudi Arabia. This study explores the perception of VAT from various perspectives to evaluate recent experience in VAT implementation. An online questionnaire was developed and distributed in Arabic and English to survey VAT awareness in Saudi Arabia. A total of 349 responses were collected and analyzed to obtain the results. The findings reveal that most sample respondents know about VAT and its positive effect on tax revenues and concur with the importance of its proper implementation. However, VAT has raised commodity prices, and its implementation encounters multiple issues. Participants were unsure that exemptions granted to certain services and equipment would leave the taxpayer with a sense of unfairness.

Keywords: Value-Added Tax (VAT); Saudi Arabia; Perception.

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1. INTRODUCTION

Taxes, local or federal, are governmental obligations that finance public expenditure (Alrashed, 1995). Paradoxically, perceived as an ephemeral phenomenon, taxes may be viewed that while they are not objective and grounded on principles, they result from the wishes of politicians and policymakers in a country (Alrashed, 1995).

A governmental stream of revenues generated through tax collection is justified by the power of governments to allocate resources to support social development and market formation to achieve economic growth, stability, and sustainability (Kayaga, 2007). Tax revenue is a sustainable source of income. For example, in Saudi Arabia, where oil revenues form a large proportion of the country's budget, the Saudi government decided to reduce its dependence on oil and replace it with more sustainable sources of income such as taxes. After more types of taxes were imposed in Saudi Arabia, the latest budget performance report for the third quarter of the year 2018 showed that the tax revenues worth 211,051 million Saudi Riyals represented 61% of non-oil revenue (*Quarterly Budget*

Performance Report Q3 of Fiscal Year 2018 (1439 / 1440 H), 2018).

Acknowledging the various definitions proposed to define taxation: their primary purpose is to finance government operations and long-term projects. It is not an exaggeration to state that tax revenues in some countries form nearly half of the country's total income (Bradbury & Harding, 2018). For instance, in the year 2014, in Denmark, the tax revenue ratio of the country's total income was 48.5%, while in Finland, the ratio of the tax revenue to the total revenue in 2000 was 45.8% (Bradbury & Harding, 2018). In other countries, the ratio rose to more than 50%; for example, in Iceland, 51.6% of their total income came from taxes in 2016 (Organisation for Economic Co-operation and Development, 2016).

The implementation of any tax faces various challenges. Bird (2008, p. 3) observed that "All developing countries do face the same basic tax challenge: how to meet public spending needs by raising revenue in a way that is not only economically sustainable but also conducive to the political survival of those making policy decisions".

Moreover, developing countries may face many general and specific challenges in implementing tax systems that could enable them to meet their needs while simultaneously financing the required level of public expenditure effectively (Kayaga, 2007). When implementing taxes, countries may face challenges such as the economic structure, which can make it hard to levy and collect taxes, tax authority limited capacity, poor quality of basic data, and low amenability of the political setup, especially in developing countries (Kayaga, 2007).

Various types of taxes are applied among countries. In Saudi Arabia, there are income tax, withholding tax, selective tax, real estate tax, and value-added tax (VAT) (Zakat, Tax and Customs Authority, n.d.). These are classified as direct and indirect taxes (Zakat, Tax, and Customs Authority, n.d.). A direct tax is the type of tax levied on the income or profits of an individual or organization by the government rather than on goods or services, such as income tax and withholding tax. In contrast, indirect tax, collected by an intermediary to the government from an individual who bears the ultimate tax burden, such as excise tax and value-added tax, has been recently applied.

In Saudi Arabia, VAT was imposed on January 1, 2018, with a standard rate of 5%, considered among the lowest rates of VAT applied in the world. Later from July 1, 2020, the rate increased to 15%. It reached 25% in countries such as Sweden, Norway, Denmark, and Iceland (Holcombe, 2010). This study explores how stakeholders perceive VAT implementation and its potential consequences in Saudi Arabia. Exploring and describing the state in which VAT has persevered socially is needed. "Descriptive investigations" whose chief aim is to "allow describing, characterizing the phenomenon [,] or facts to be studied" (Ochoa-Pachas, 2021: 2).

The remainder of this paper is organized as follows. Section 2 reviews the relevant literature. Section 3 describes the research method employed for data collection. Section 4 presents and discusses the findings. Section 5 summarizes the findings and suggests directions for future research.

2. LITERATURE REVIEW

VAT was first introduced in France in 1954 (Faridy & Sarker, 2011), followed by Latin America and most of the countries in Western Europe during the 1960s and 1970s. Later in the 1980s, industrialized countries outside the European Union started implementing it, such as Australia, Canada, and Japan (Chan, Ramly, & Mustapha, 2018). In 2000, more than 120 countries adopted it (de Paula & Scheinkman, 2010). By 2010, 130 countries had implemented it (Keen & Lockwood, 2010). Recently, VAT has been implemented in 161 countries around the world (Oordt,

2018). VAT is a widely accepted indirect tax (Brown & Gale, 2012, as cited in Kalas & Milenkovic, 2017).

Direct and indirect taxes are fundamental sources of public funds (Muhammad, 2016). Due to their significance, attention has been paid to them as tools for fiscal policy (Muhammad, 2016). Taxes are an effective tool in stabilizing by distributing income and wealth (Muhammad, 2016). Indirect taxation is essential for economies to increase domestic revenues from goods and services (Jalata, 2014).

Owing to its abundant proceeds and low costs, VAT is a substantial type of indirect tax implemented that impacts public revenue (Muhammad, 2016). The implementation of VAT would lead over time to higher total tax collections that facilitate government development, such as a money machine (Keen & Lockwood, 2010). The implementation of VAT as a source of revenue makes it easier to boost revenue and enhances the effectiveness of the overall tax system atonable (Keen & Lockwood, 2010).

Developed industrial countries implement VAT (Keen & Lockwood, 2010), especially on a wide range of tax systems worldwide, to increase spending (Muhammad, 2016). The role of VAT is not limited to just financing public expenditure but also achieving economic and social objectives (Alrashed, 1995). VAT has also become popular in developed countries to improve tax collection (Chan *et al.*, 2018). VAT is suitable for modernizing the overall tax system and raising resources (Ebrill *et al.*, 2001).

The VAT is mainly a consumption tax based on goods and services consumed by all individuals, making it a superior method for increasing tax revenue (Chan *et al.*, 2018). VAT is an indirect tax applied to the consumption of goods and services and is charged on the value of imports and the added value of goods and services provided by one enterprise to another until reaching final consumers (Kalas & Milekovic, 2017). VAT applies to every sale, and each organization is credited with the tax paid in the earlier stages of the production process; the taxpayer then uses this credit for future tax liabilities (de Paula & Scheinkman, 2010).

VAT revenue accounts for nearly 20 percent of the world's total tax revenue (Grinberg, 2009 as cited in Kalas & Milenkovic, 2017). Several VAT systems apply standard and particular rates for specific products and services, with exemptions for specific business activities and certain goods and services (Kamruddin 2012, as cited in Kalas & Milenkovic, 2017). Differences in VAT rates across countries can be attributed to various reasons, such as differences in consumption patterns, taxable capacity, economic structure, tax effort, and the size of the informal economy (Van Oordt, 2018). Political institutions are central to determining the structure of VAT when

adopted (Eccleston, 2007 as cited in Van Oordt, 2018; James, 2015 as cited in Van Oordt, 2018). Political institutions can influence the performance of VAT in any country (Bird & Gendron 2007 as cited in Van Oordt 2018). Such institutions probably affect VAT compliance. It is reasonable to expect that people would be more willing to pay taxes to more efficient, less corrupt, and fairly elected governments (Van Oordt, 2018).

The experiences of Canada, Australia, the United Kingdom, and New Zealand with VAT implementation reveal different noncompliance patterns ranging from basic fraud and evasion to magazine fraud and other compliance issues related to the size of the taxpayer (Baer, 2013). To achieve a higher level of compliance, VAT systems should be efficient, easy for companies to use, tackle the rising risk of fraud, and based on greater trust between companies and tax authorities (Hodzic & Celebi, 2017). Establishing an information channel to raise tax awareness, rationalizing exemptions and restricting them to commodities, and activating a unified number for all taxpayers to provide query services leads to tax compliance (Ibrahim, 2015).

While VAT leads to greater economic efficiency through higher redistribution of government expenditures, as they consider it a superior tool to improve tax collection efficiency (Krugman *et al.*, 1992 as cited in Chan *et al.*, 2018), the opposite may occur. VAT is often associated with higher inflation rates and lower consumption rates, savings, and investments, reducing economic efficiency (Claus, 2013). VAT is regressive because it reduces low-income groups' disposable income leading to greater losses in the welfare of the poor, doubting its positive effect on the efficiency of the economy (Chan *et al.*, 2018). In addition, VAT promotes higher income disparity since the poor spend most of their income on VAT compared to the rich (Emran & Stiglitz, 2005). Therefore, a trade-off should take place between economic and tax efficiency (Chan *et al.*, 2018). Despite such criticisms, VAT remains a preferred option for tax reformation worldwide, probably because, contrary to direct taxes, it causes the least damaging effect on economic output (Arnold *et al.*, 2011).

The implementation of VAT had recently occurred in Saudi Arabia in January 2018 for the first time. It is essential to explore people's perceptions of it.

Few studies have investigated these issues and their potential to achieve their objectives. This study investigates how VAT is perceived in Saudi Arabia.

3. RESEARCH METHOD

A web-based questionnaire was used for collecting data to explore awareness of VAT in Saudi Arabia. The survey contains a total of sixteen items. Ten items were adopted from Muhammad and Bahr El-Din (2011). The items were slightly modified to suit the Saudi setting. Five accounting academics evaluated the usability and readability of the items, and a pilot study was conducted. All comments have been incorporated.

The remaining six questions inquired about the subjects' demographic data. Four were about academic and professional qualifications and years of experience, adopted from Al-Shabeeb & Al-Adeem (2019). The other two questions were about nationality and geographic location and were adopted based on Omitogun & Al-Adeem's recommendations (2019).

All the questionnaire elements were rated on a 5-point Likert scale ranging from strongly agree to strongly disagree. Where 5 = strongly agree, 4 = agree, 3 = do not know, 2 = disagree, and 1 = strongly disagree. As Arabic is the official language in Saudi Arabia, the questionnaire was prepared in Arabic for all accounting offices whose contact information was registered on the Saudi Organization for Chartered and Professional Accountants (SOCPA) website. In addition, it was shared with others using social media platforms, such as LinkedIn and WhatsApp.

4. RESEARCH FINDINGS

4.1. Demographic Data:

Table (1) presents the demographic data of the respondents. A total of 45.27% work in accounting, auditing, and financial analysts related jobs. Most sampled individuals are well educated; 60.75% hold bachelor, master, or doctorate degrees. More than half of the sample is professionally designated with various professional certifications such as CPA, CMA, CIA, AACA, CA, SOCPA, VAT Specialist, and Zakat & Tax certificates. Participants in the study are experienced; 51% have less than five years of experience, while the remaining have acquired more than five years of experience. Saudis represent 90.83% of the respondents, and 98.57% of the sample is located in Saudi Arabia.

Table 1: Demographic Data of the Sample (N= 349)

		No	%
Job Position	Finance Analyst	10	2.87%
	Auditor	82	23.50%
	Accountant	66	18.91%
	Other	174	49.86%
	Missing	17	4.86%
Qualifications	Bachelor of Accountancy	163	46.70%
	Master of Accountancy	47	13.47%
	PhD in Accountancy	2	0.57%
	Other	137	39.26%
Professional Certification in Accounting*	CPA	5	1.45%
	CMA	8	2.32%
	CIA	2	.58%
	AACA	1	.29%
	CA	0	0.00%
	SOCPA	22	6.38%
	VAT Specialist	66	19.13%
	Zakat & Tax certificate	22	6.38%
	Other	108	31.30%
	None	147	41.45%
Years of Experience	Less than 5 years	178	51%
	From 5 to less than 10 years	87	24.93%
	From 10 to 15 years	31	8.88%
	More than 15 years	53	15.19%
Nationality	Saudi	317	90.83%
	Non-Saudi	32	9.17%
Geographic Location	In Saudi	344	98.57%
	Out of Saudi	5	1.43%
*The total exceeds the sample size because participants could choose more than one certificate. Some participants have many designations.			

4.2. Distribution of Participants Responses:

Table (2) shows that approximately 80.43% of the respondents agreed that the proper implementation of the VAT increases its importance; 36.96% and 42.69% agree and strongly agree that VAT has a positive effect on tax returns, and 65.61% agreed or strongly agreed that VAT is the best type of indirect tax.

Regarding the Saudi Arabian experience in VAT, 63.04% of the respondents deemed that the implementation of the VAT in Saudi Arabia was successful. However, 53.87% of the sampled individuals perceived that such an implementation was countered with obstacles.

Regarding the consequence of VAT on people's lives, 53.87% of respondents disagreed that

exemptions to certain services and equipment leave the taxpayer with a sense of unfairness. 46.99% and 32.66% agreed and strongly agreed, respectively, that the introduction of VAT had raised commodity prices. Nevertheless, 61.32% of the respondents agreed that VAT introduction helped prevent tax evasion.

VAT does not seem to impose a new burden on businesses to account for it. 89.4% of the respondents agreed that keeping regular accounting records facilitates the accounting process for VAT, and 65.61% agreed that VAT is assessed according to the tax return.

Overall findings suggest that a substantial proportion of the sample is aware of the VAT concept.

Table 2: Distribution of Participants' Responses (N= 349)

No.	Statement	Strongly agree	Agree	Don't know	Disagree	Strongly disagree
1	Proper implementation of the VAT increases its importance.	44.99%	35.53%	8.31%	8.31%	2.87%
2	Value-added tax has a positive effect on tax revenues.	42.69%	36.96%	12.89%	5.16%	2.29%
3	VAT is one of the best types of indirect taxes.	27.79%	37.82%	19.77%	9.17%	5.44%

No.	Statement	Strongly agree	Agree	Don't know	Disagree	Strongly disagree
4	The implementation of VAT in Saudi Arabia is a successful experience.	23.21%	39.83%	17.77%	13.47%	5.73%
5	VAT implementations encounter multiple issues.	14.90%	53.87%	17.77%	10.60%	2.87%
6	Exemptions granted to certain services and equipment leave the taxpayer with a sense of unfairness.	8.60%	17.77%	19.77%	45.27%	8.60%
7	The introduction of VAT has raised commodity prices.	32.66%	46.99%	6.88%	10.89%	2.58%
8	The introduction of VAT has helped prevent tax evasion.	22.06%	39.26%	23.78%	11.46%	3.44%
9	Keeping regular accounting records and books facilitates the process of accounting for VAT.	52.72%	36.68%	9.46%	.57%	.57%
10	VAT is assessed according to tax returns.	25.50%	40.11%	22.64%	9.17%	2.58%

4.3. General Tendency of Participants' Responses:

Table (3) exhibits the values of the 5-point Likert scale of the survey form and the five class intervals, which were calculated as follows: Class width

= (maximum value–minimum value)/ number of scale points (Al-Amri, 2011; Vipinosa, 2016). When using this method, a class width of 0.80 is formed.

Table 3: Class Intervals

	Strongly disagree	Disagree	Do not know	Agree	Strongly agree
5-point Likert scale	1	2	3	4	5
Class intervals	1 - 1.80	1.81-2.60	2.61-3.40	3.41-4.20	4.21 - 5

Source: (Al-Amri , 2011)

Table (4) illustrates the general tendency of participants' responses toward each item included in the survey. The means of response for the items ranged between 4.40, with an SD of 0.73, and 2.72, with an SD of 1.11.

Table (4) confirms that VAT does not require new records. Keeping regular accounting records and books facilitates the process of accounting for VAT. Table (4) also demonstrates that the sample participants agreed on the positive effect of VAT on tax revenues and is the best type of indirect tax. Proper

implementation of VAT increases its importance. VAT is assessed according to tax returns. Introducing VAT, however, has raised commodity prices, and implementing it encounters multiple issues. Nonetheless, the introduction of VAT has helped prevent tax evasion. Therefore, the VAT implementation in Saudi Arabia was a successful experience reported by participants. Participants were unsure that exemptions granted to certain services and equipment would leave the taxpayer with a sense of unfairness.

Table 4: Direction of Questionnaire Items (N=349)

Questions	Mean	SD	Max	Min	Direction of the item	Rank
Keeping regular accounting records and books facilitates the process of accounting for VAT.	4.40	0.73	5	1	Strongly Agree	1
Value-added tax has a positive effect on tax revenues.	4.12	0.97	5	1	Agree	2
Proper implementation of the VAT increases its importance.	4.11	1.05	5	1	Agree	3
The introduction of VAT has raised commodity prices.	3.96	1.03	5	1	Agree	4
VAT is assessed according to tax returns.	3.76	1.01	5	1	Agree	5
VAT is the best type of indirect tax	3.73	1.12	5	1	Agree	6
VAT implementations encounter multiple issues.	3.67	0.95	5	1	Agree	7
The introduction of VAT has helped prevent tax evasion.	3.65	1.05	5	1	Agree	8
The implementation of VAT in Saudi Arabia was a successful experience.	3.61	1.14	5	1	Agree	9
Exemptions granted to certain services and equipment leave the taxpayer with a sense of unfairness.	2.72	1.11	5	1	Don't Know	10

5. CONCLUSION, LIMITATIONS, AND FURTHER RESEARCH

This study inquires about stakeholders' perceptions toward VAT implementation in Saudi Arabia. An electronic survey was sent to all accounting offices registered on the SOCPA website. In addition, the survey was distributed on social media platforms. A total of 349 responses were collected and analyzed to obtain the results.

VAT positively affects tax revenues and is the best type of indirect tax. The introduction of VAT helps prevent tax evasion. Proper implementation of VAT increases its importance. VAT is assessed according to tax returns. However, VAT has raised commodity prices, and its implementation encounters multiple issues. Therefore, VAT implementation in Saudi Arabia is a successful experience reported by the participants, even though they are unsure that exemptions granted to certain services and equipment leave the taxpayer with a sense of unfairness.

Since VAT is considered an essential financial tool for financing public expenditure and because of its significant impact on the economy, further research may consider the economic implications resulting from VAT implementation in Saudi Arabia. Moreover, VAT is considered a tool for changing patterns of consumption or investment among individuals, and other studies may investigate the impact of VAT implementation on consumption and investment decisions in Saudi Arabia.

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