

BIBLIOGRAPHY

- A. Jeyaratnam (2001), "Service Tax in Malaysia", *Tax National* (4th quarter), pp 23-28
- Abdul, M. (2001), *Personal Income Tax Non-Compliance in Malaysia*, Ph.D Dissertation, University of Victoria, Australia
- Allingham, M.G., and A. Sandmo (1972), "Income Tax Evasion: A Theoretical Analysis." *Journal of Public Economics* 1 (Nov), 323-338
- Alm, J, R. Bahl and M.N. Murray (1990), "Tax Structure and Tax Compliance", *The Review of Economics and Statistics*, vol.72 (Nov) 603-613
- Alm, J., Mc Kee, M., and Beck, W. (1990), "Amazing grace: Tax amnesties and Compliance". *National Tax Journal*. Vol.43
- American Bar Association (1988), "Report and Recommendations on Taxpayer Compliance (July 1987)", *The Tax Lawyers*, 41(2)
- Andreoni, et al (1998), "Tax Compliance", *Economic Literature*, pp 818-860
- Annual Report of Royal Customs Malaysia, 2000 and 2001
- Asher, Mukul and Booth (1983), *Indirect Taxation in Asean*, Singapore: Singapore University Press.
- Barry, W. Ickes and Joel, Slemrod (1992). "Tax Implementation Issue in the Transition From a Planned Economy". *Public Finance*. Vol.47
- Beck, Davis and Jung (1991), "Experimental Evidence on Taxpayer Reporting", *The Accounting Review*, Vol.66, pp535-558.
- Beck, P.J and Jung, W.O. (1989), "Taxpayer's Reporting Decisions and Auditing Under Information Asymmetry", *The Accounting Review*, 64. pp.468-487
- Becker, G.S., (1967), "Crime and Punishment: An Economic Approach", *Journal of Political Economy*, 78(2): 526-36
- Bird, G (e,d), (1989). *Loan Loss Provisions and Third World Debt, Essays in International Finance*, No.176, International Finance Section, Department of Economy, Princeton University.

- Bird, R.M. (1992), *Tax Policy and Economic Development*, Baltimore: The John Hopkins University Press.
- Blumstein, A. (1983), *Model for structuring taxpayer compliance in income tax compliance: A report of the American Bar Association section of taxation international conference on income tax compliance*. Reston, Va.: American bar Association.
- Bong Sesh Chin, (2001), "Sales Tax in Malaysia. Has it passed its prime?", *Tax National (2nd quarter)*, pp 17-22
- Bosco, L. and Mittone, L. (1997). *Tax Evasion and Moral Constraints: Some Experimental Evidence*. *Kyklos*, 50 (Fasc 3), 297-324.
- Boylan, S.J. and Sprinkle, G.B, (2001), "Experimental Evidence on the Relation between Tax Rates and Compliance: The Effect of Earned vs Endowed Income". *Journal of American Taxation and Association* (Spring), pp75-90
- Brown, C.V. (1983), *Taxation and the Incentive to Work*, Oxford University Press, pp2-3
- Carnes, G.A. and Englebrecht, T.D. (1995), "An Investigation of the effect of detection risk perceptions, penalty sanctions, and income visibility on tax compliance", *Journal of American Taxation Association*, Vol.17
- Chaloupka, F.J, *How Effective are Taxes in Reducing Tobacco Consumption?* Available from www.uic.edu/~fjc/presentations/paper/taxes
- Clotfelter, C.T (1983)," Tax Evasion and Tax Rates: An Analysis of Individual Returns", *Review of Economic and Statistics*. Vol.65: pp.363-373
- Customs Act 1967 (Act 235) and Customs Regulations 1977
- De Juan, A., Lasheras, M.A. and Mayo, R. (1994). "Voluntary Tax Compliant Behavior of Spanish Income Taxpayers". *Public Finance*, 49, 90-105
- De Viti De Marco, Antonio, (1936), *First Principle of Public Finance*, London, Jonathan Cape; original version 1919; *Principi di Scienza delle Finance*, Twin, UTET

- Due, J.F, (1988), *Indirect Taxation in Developing Economics*. London: The Johns Hopkins University Press Ltd
- Etcheberry, Javier (1992). *Improving Tax Compliance in the Improving Tax Administration in Developing Countries*, Bird, R.M and De Jantscher, M.C, International Monetary Fund
- Feinstein, J.S. (1991), "An econometric analysis of income tax evasion and its detection". *RAND Journal of Economics* 22 (Spring),pp 14-35
- Fischer, Carol M., Wartick M., and Mark, Melvin M. (1992), "Detection Probability and Taxpayer Compliance: A review of the Literature", *Journal of Accounting Literature*. Vol. 11, pp1-46
- Fisman, R. and Wei, S.J. (2001), *Tax Rates and Tax Evasion: Evidence from Missing Imports in China*. Available from internet www.econ.yale.edu/strategy/st02/fisman
- Friedland, N., S. Maital, and A. Rutenberg (1978), "A simulation study of income tax evasion". *Journal of Public Economics*. Vol. 10
- Groenland, E.A.G and G. Veldhoven (1983), "Tax Evasion Behavior: A Psychological Framework", *Journal of Economic Psychology*, Vol.3, pp129-144
- Hasseldine, D.J., and Bebbington, K.J. (1991), "Blending Economic Deterrence and Fiscal Psychology Models in the Design of Responses to Tax Evasion: The New Zealand Experience", *Journal of Economic Psychology*, Vol.12
- Hicks, Ursula K. (1946), "The Terminology of Tax Analysis", *Economic Journal*, Vol. VI, n.221.March
- Hite, P., (1989), "A Positive Approach to Taxpayer Compliance", *Public Finance*, Vol.44
- Hite, P.A. (1988), "The Effect of Peer Reporting on Taxpayer Compliance", *The Journal of the American Taxation Association* (Spring): p47-64
- HM Customs and Excise HM Treasury (2000), *Tackling Tobacco Smuggling*. Available from www.hm-treasury.gov.uk/mediastore

- HM Customs and Excise HM Treasury (2001), *Tackling Indirect Tax Fraud*. Available from www.hm-treasury.gov.uk/mediastore
- Jackson, B.R and Milliron, V.C (1986), "Tax Compliance Research: Findings, Problems and Prospect", *Journal of Accounting Literature*, Vol 5:p125- 165
- James, Simon and Wallschutzky, I.G (1995), "The shape of future tax administration", *Bulletin for International Fiscal Documentation*, Vol.49, No.5
- Joosens, L.and Raw,M. (1998), "Cigarette Smuggling in Europe: Who Really Benefits", *Tobacco Control*,Vol.7,pp66-71.
- Joosens,L, *Tobacco Control Factsheet:Tobacco Smuggling*. Available from [http:// Factsheet.globalink.org/en/smuggling.shtml](http://Factsheet.globalink.org/en/smuggling.shtml)
- Kaplan, S.E. & Reckers, P.M. (1985). "A Study of Tax Evasion Judgments". *National Tax Journal*, 38, 97-102
- Karuppiah, S.S., (2001), *Examining the Role of Increased Penalties on Tax Advisers in Improving Tax Compliance under the Self-Assessment System*. MBA Dissertation, UM
- Kasipillai,J (2000), *A Practical Guide to Malaysian Taxation Current Year Assessment*, Malaysia: Mc Graw Hill
- Kassipilai, Jeyapalan and Bala Shanmugam (1997), *Malaysian Taxation: Administration, Investigation and Compliance*, Malaysia: Pelanduk Publication.
- Kerlinger, F.N (1986), *Foundations of Behavioral Research*. New York: CBS Publishing Japan Ltd
- Kidder, R., and Mc Ewen, C. (1989), *Taxpaying behavior in Social Context: A tentative typology of tax compliance and non-compliance in J.A Roth & J.T. Scholz (Eds), Taxpayer compliance Volume2: Social Science perspective*. Philadelphia: University of Pennsylvania Press.
- Kinsey, K.A., (1985), *Theories and models of tax cheating*, *Taxpayer Compliance Project Working Paper 84-2*, Chicago II, American Bar Foundation.

- Klepper, S., and Nagin, D. (1989b), "The anatomy of tax evasion". *Journal of Law, Economics and Organization*, 5
- Le Baube, R.A. (1992), *Comments: Improving Tax Compliance in Improving Tax Administration in Developing Countries*, International Monetary Fund.
- Loftus, E.F. (1985), "To file, perchance to cheat". *Psychology*, April, pp.35-39
- Loh, A., M. Z. Ismail, M. Shamsir and M. Ali (1997), "Compliance Costs of Corporate Income Taxation in Malaysia", *Pacific Accounting Review*, 9(1)
- Madeo, S., A. Schepanski and W. Uecker, (1987), "Modeling Judgments of Taxpayer Compliance", *The Accounting Review*, Vol.62 (April): 323-342
- Marelli, Massimo (1984), "On Indirect Tax Evasion", *Journal of Public Economics*. Vol. 25
- Marina, A. Aziz, (1997), *The Feasibility of Developing A New Tax Administrative System for Inland Revenue Board, Malaysia Based on Voluntary Compliance*. MBA Dissertation, UM
- Mason, R. and L.D. Calvin (1978), "A Study of Admitted Income Tax Evasion", *Law and Society Review*, Vol.12, 73-85
- Mikesell, J.L. (1986), "Amnesties for state tax evaders: The nature of and response to recent programs", *National Tax Journal*, Vol.39
- Milliron, V. (1985), "A Behavioral Study of the Meaning and Influence of Tax Complexity", *Journal of American Taxation Association*, Vol. 23(2), 794- 816
- Milliron, V. and D. Toy (1988), "Tax Compliance: An Investigation of Key Features", *Journal of the American Taxation Association*, Vol. 9 (2), 84-104
- Murray, Matthew N. (1995), "Sales Tax Compliance and Audit Selection", *National Tax Journal*, Vol. XLVIII, No.4
- Musgrave, R. A. (1987), *Tax Reform in Developing Countries, In the Theory of Taxation for Developing Countries* (Ed), Newbery, D., and Stern, N., A World Bank Research Publication, pp 242-263

- Musgrave, R.A and Musgrave, P.G, (1989), *Public Finance –Theory and Practice*, New York: Mc Graw Hill, V. Edition.
- National Clearinghouse on Tobacco and Health Program, *Smuggling and Contraband*. Available from www.ncth.ca/ncthweb.usf
- Pounder, J.D. (1984), *Comments on Voluntary Compliance of taxpayer: myth or reality?* By Danzig, E. In *The Challenge of Tax Administration until the end of the 20th Century* (No.35, pp208-214), Technical papers and reports of the 15th General Assembly of the CIAT, Mexico, 29 June to 3 July 1981. Amsterdam: International Bureau of Fiscal Documentation.
- Roth, J.A., J.T. Scholz, and A.D. Witte. (1989). *Taxpayer Compliance Vol.1. An Agenda for Research*. Philadelphia: University of Pennsylvania Press.
- Schloss, Patrick J. & Smith, Maureen A (1999), *Conducting Research*, Prentice Hall, Upper Saddle River, New Jersey, USA.
- Schmolders, G. (1970), "Survey Research in Public Finance". *Public Finance*, Vol.25 (2)
- Schwartz, R.D., and Orleans, S., (1967), *On Legal sanctions*, University of Chicago Law Review, Vol.25
- Service Tax Act 1975
- Singh, V., (1996), "An Overview of Tax Compliance Research". *Accounting Journal*.
- Smith, K.W., and Kinsey, K.A., (1985), *Cooperation and Control: Strategies and Tactics of Tax Examination, Taxpayer Compliance Project*, working paper 85-2, Chicago: American Bar Foundation.
- Song, Young Dahl and Yarbrough (1978), "Tax ethics and taxpayers attitudes". *A Survey Public Administration Review*. Vol.38
- Sour, L.D. (2002), *An Analysis of tax Compliance for the Mexican case: Experimental evidence*. Ph.D thesis submitted to the University of Chicago.
- Spicer, M. (1986), "Civilisation at a Discount: The Problem of Tax Evasion", *National Tax Journal*, Vol.39, 13-20.

- Spicer, M. and R.E. Hero (1985), "Tax evasion and Heuristics: A research note". *Journal of Public Economics*, Vol.26
- Spicer, M., and L.A. Becker, (1980), "Fiscal Inequity and tax Evasion: An Experimental Approach", *National Tax Journal*, Vol.33, 171-175
- Toye, J (1978), *Taxation and Economic Development*, Britain: Frank Cass & Co Ltd.
- Utusan Malaysia (5 April 2003), *Kastam ubah strategi kutip cukai*.
- Vogel, J. (1974), "Taxation and Public Opinions in Sweden", *National Tax Journal*, Vol.27, 449-513
- Wallschutzky, I.G., (1984), "Preventing Tax Avoidance- Australian Experience", *APTIRC Bulletin, Singapore*, Vol 2(4), p.135
- Webley, P, et.al (1991), *Tax Evasion: An Experimental Approach*, Great Britain: University Press Cambridge.
- Webley, P., Robben, H. & Morris, I. (1988). "Social Comparison, Attitudes and Tax Evasion in a Shop Simulation". *Social Behavior*, 3, 219-328
- Webley, P.I. Morris and F. Amstutz (1985), "Tax Evasion During A Small Business Simulation", *Journal of Economic Psychology*, Vol.5
- Wenzel, M. (2001). *Misperceptions of social norms about tax compliance (1): A Pre study*. Center for Tax System Integrity Working Paper No.7. Canberra: The Australian National University.
- Westat Inc., (1980), *Self reported tax compliance: A Pilot Survey Report*, prepared for the Internal Revenue Service, 21 March
- Witte, A.D., and D.F. Woodbury, (1985), "The effect of tax laws and tax administration on tax compliance: The case of the U.S. individual income tax". *National Tax Journal*.No.38
- Zikmund, W.G (2000), *Business Research Methods, Sixth Edition*, The Dryden Press, Orlando: Harcourt College Publisher.
- 2002 Budget Commentary & Tax Information published by MIT, MIA and MACPA
- 2003 Budget Commentary & Tax Information published by MIT, MIA and MACPA