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The effect of using information and communication network technology in developing the work of the General Commission of Taxes in Iraq: An applied research at the General Commission of Taxes

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Abstract : *The research aims to discuss the concept of information and communication network technology, describe the computer information systems used in the work of the General Commission of Taxes (GCT) and shed light on the benefits that accrue to tax administration departments as a result of using information and communication network technology. The research used a questionnaire to collect the relevant data. The questionnaire was distributed to a sample containing (70) officials who work in the departments of the GCT. The five-point Likert scale was used in order to measure, analyze and interpret the opinions of the research sample. The research also used a number of statistical measures and methods to analyze and interpret the collected data. The research reached important results that there was a strong positive correlation between the main two variables Information and communication network technology and tax work. Moreover, the research reached another result that indicated the rejection of the null hypothesis and acceptance of the alternative hypothesis that there is an effect of the two main variables. The research concluded a number of conclusions, the most important of which are, Information and communication network technology provides a wide scope to benefit from the applications of this technology in strengthening the tax accounting process with taxpayers and obtaining information about them by linking tax departments with an information network with internal and external parties that can cooperate with them to obtain various information through electronic exchange of data that it supports the occurrence of financial operations carried out by the taxpayers. This is the most important step of the tax accounting process. The research reached a set of recommendations, the most important of which is, The need for the tax administration to adopt modern technological means and methods based on the information and communication network technology when conducting the tax accounting process with the taxpayers to ensure the speed of completion and accuracy of tax accounting and raising the efficiency of tax work.*

Keywords: Information and Communication Network Technology, Computer Information Systems, Tax Work, General Commission of Taxes.Technology, Computer Information Systems, Tax Work, General Commission of Taxes.

1. Introduction:The tax services make great efforts to develop their capabilities in the provision of the necessary data that assist them in the process of collecting various types of taxes. The process of identifying the taxpayers of various types and segments and providing data on the types, sources and amounts of their taxable incomes are considered the basic steps on which the tax administration departments rely on when starting the process of tax accounting with the taxpayers to assess, link and collect the taxes in accordance with the articles of the applicable tax law.

Information and Communication Network Technology (ICNT) provides many services in the areas of information provision, dissemination and presentation to beneficiaries, whether related to individual needs or public needs As well as that Using information and communication technology in the GCT is useful to develop a new mechanism and working procedures in the tax work and Determining the treatments and proposals that help the tax administration in developing its tax business electronically, and this is done by diagnosing weaknesses and defects in the procedures of traditional tax accounting. The emergence of e-government and the spread of its application call for the use of this technology to benefit from its benefits in achieving the objectives of quality of service provided and providing scientific and technical rules to take advantage of this technology in one of the most important economic aspects of any state, namely the tax aspect and the provision of data on the amounts and types of income of taxpayers on which the process of tax analysis and accounting is based with the taxpayers.

2. General framework of the research:

This section discusses the importance, problem, objectives, hypothesis, methods and structure of the research.

2.1. Problem of the research:

The problem of research is represented by the limited application of ICNT and how to use it effectively in the General Commission of Taxes (GCT) in general and in the Corporate Department in particular, which has had a negative effect on the process of tax accounting in the GCT under research.

On this basis, the research problem can be dealt with by raising the following questions:

• Does the GCT's reliance on ICNT lead to increase the efficiency and development of the work of the tax administration؟

• What requirements should be provided for the preparation of a base on which the information and communication network can be used for tax purposes؟

2.2. Importance of the research:

Importance of the research stems from the following:
1- The research is related to the importance of developing the concept of "traditional tax accounting procedures" into electronic accounting procedures and turning them into actual reality that can achieve significant results.
2- Using information and communication technology in the GCT is useful to develop a new mechanism and working procedures in the tax work.
3- Determining the treatments and proposals that help the tax administration in developing its tax business electronically, and this is done by diagnosing weaknesses and defects in the procedures of traditional tax accounting.

2.4. Objective of the research:

The research aims to achieve a number of main objectives, the most important of which are the following:
1- Identifying the concept of ICNC and showing its types.
2- Highlighting the computer information systems used in the work of the GCT.
3- Clarifying the advantages of using ICNT by the tax administration departments.
4- Showing the use of ICNT in the development of tax work.

2.3. Hypothesis of the research:

The research is based on the following null hypotheses:
1- There is no statistically significant correlation between the use of information and communication network technology and the development of tax work.
2- There is no significant impact relationship for information and communication network technology in the development of tax work.

2.5. Methods of the research:

The research adopted the methodology of inductive and the deductive approaches to achieve its objectives. The research attempted to discuss and analyze the related literature. Practically, the research used a questionnaire to collect the relevant data.

In order to measure, analyze and interpret the opinions of the research sample, the five-points Likert scale was used.

The research used a number of statistical measures to analyze the collected data, such as arithmetic means, standard deviations and coefficient of variations. Pearson correlation coefficient was also used to determine the relationships between future prospects for tax administration using modern technologies and information and communication network technology variables. In addition, the research used the simple regression method to determine the effect of future prospects for tax administration using modern technologies variable on information and communication network technology variable. Moreover, analysis of variance (ANOVA) was also used to test the significance of simple regression related to the variables under study. Finally, the research used the t-test because it is considered one of the important tests for validating the hypothesis of the research. The research relied on analyzing the collected data on the 22th version of the Statistical Package for Social Science (SPSS).

2.6. Limits of the research:

Limits of the research are represented by the following:
(a) Spatial limits: Spatial limits were represented by the GCT.
(b) Temporal limits: The study period in the research was limited to the time period from April 1, 2020 to 31 December 2020.

3. Information and communication network technology

The nature of information and communication network technology will be dealt with in five parts. The first part is devoted to defining the concept of information and communication technology. The second part is concerned with explaining its dimensions. The third part deals with the benefits of information and communication technology. While, the fourth is devoted to explaining its objectives. Finally, the fifth is concerned with the types of networks.

3.1. The concept of information and communication technology:

Organizations adopt information and communication technology (ICT) to improve the efficiency and effectiveness of its operations, as well as assist in management decision-making, within a holistic framework. This framework helps to strengthen a competitive position in a rapidly changing environment. In order to gain and maintain a competitive advantage, organizations should look for alternative approaches to improve their efficiency and effectiveness. Perhaps the appropriate approach is to invest heavily in advanced information and communication technology (Branska et al., 2013, 134).

Information and communication technology has been linked to the ability to make and employ information electronically, as the growth and diversity of information has led to an increase driven towards the production, storage and distribution of this information. With the emergence of the digital revolution, organizations need to keep pace with progress and follow the development of information management, development and support of systems that rely on this technology. Hence the ICT was defined as studying, designing, activating, developing or supporting information systems that rely entirely on computers and apply software applications on computers leading to store, convert, process, send and retrieve various types of information (Bradley et al., 2012, 2971).

The concept of ICT can be expressed as "all devices, software and services associated with the creation, storage, access and management of information and data" (Omur, 2013, 64). While, it is described by Wissam (2012, 87) as the ability to make

progress in three key areas, the first is to raise the storage capacity for information processing and data processing systems, allowing for higher productivity in the field of services, the second is the ability to use the Internet, thereby improving the levels of communication, the third and last of them is that it revolutionizes the field of education, innovation and research and increases the rate of technological development. In addition, Bustinza, Aranda, and Gutierrez, (2010:277) see information and communication technology as a tripartite integration between telecommunications and microelectronics.

Mokhtar (2013, 12) adds that the term ICT can be viewed as an umbrella that contains any communication device or application to include hardware, software, satellite systems, radio, television, cell phones, computers and networks, as well as various associated services and applications such as video conferencing and distance learning. In addition, Al-Maadhidi and Al-Sabawi, (2017, 208), indicated that the term ICT has become generally accepted to include a wide range of communication tools and means, such as voicemail, e-mail, video conferencing, the Internet, internal networks for groups of organizations, fax machines and personal digital assistants.

Okello et al., (2014, 2) goes further in expressing the concept of ICT as broader than its comprehensiveness on equipment and services. It includes the computing industry (hardware, software, internet networks, and related services), as well as the processing and display of electronic data such as (cameras, cash registers, calculators, scanners, and many tools that are less well known and designed for production and manufacturing). It also includes telecommunications and related services such as : (fixed and mobile phones, faxes, teleconferencing ... and others) as well as audio-visual equipment and services including TV, radio, video, digital cameras and MP3 players. and others).

3.2. Dimensions of information and communication technology:

Writers and researchers have identified a number of dimensions embodying information and communication technology. The current research relied on a group of them in line with its theoretical and practical premises. These dimensions were as follows:

a- Communications: This dimension embodies the processes of electronic interactions with the beneficiaries and business partners and in a manner that discloses the communication services that secure the connection with all the departments and formations of the organization and at the same time provides an entrance to reach the beneficiaries, noting that the communications dimension often covers a broad base that contains video, the internet and the extranet (AL-Sabawy et al., 2011, 5).

Communications indicate the ability of any technological component to link and coordinate with any other components within and outside the organization's environment (Saeid, et al., 2011, 3).

b- ***Information and communication technology services:*** They refer to the outcome of the organizational efforts in support of the various methods and techniques of how to use and maintain this technology in order to achieve an added value for the businesses and to evaluate what is offered to the organization to use the new technology. These services represent an important organizational characteristic that requires consolidation of efforts towards them and to push organizations steps towards following up various technological developments. Thus, information technology and communication services include network management services, security and risk management services, operation, and maintenance services for information technology equipment and supplies, and data processing services (Hussein and Fakhri, 2019: 129).

c- Investment in ICT: It involves the acquisition of equipment and software used in the production process over a period of more than a year. Thus, the expenditure on ICT is considered an economic and investment project because it includes the two types of fixed assets (buildings, devices, equipment) and current assets as well as systems, software and other facilities. Hence, the various sources of financing can be used to obtain the amounts invested including savings, loans, equity and bond issuance, in order to achieve further savings both in data processing costs and in providing the best services to beneficiaries (Al-Alami and Omar, 2013, 38).

3.3. Benefits of information and communication technology :

Information and communication technology has many benefits, of which Hassoun, (2017: 154) discussed as follows:

a- Perform calculations of a large volume of data at high speed.

b- Provide fast and accurate communications at the same time cheap inside and outside the economic unit.

c- Store massive amounts of information in compact, easy-to-access and retrieval storage media.

d- Facilitate access to vast amounts of information on the world's system .

e- Increase the efficiency of workers and their efficiency in production.

3.4. Objectives of Information and communication technology:

The use of ICT in all units must have objectives to achieve, as its use saves a lot of effort and time to its users. Al-Rubaie and Saleh (2014:325-326) mentioned some of them as follows:

a- Accuracy and clarity: That is, the information that units deal with is accurate, clear and free of errors and ambiguities and thus helps to avoid making wrong decisions. These two are considered one of the most important features resulting from the use of computers and contribute to avoid mistakes and pitfalls in which the manual element occurs .

b- Timing: It means the timely delivery of information to its beneficiaries in order to be available for decision-making before any change occurs, as the value of the information is measured by the degree to which it reaches the beneficiaries in a timely manner.

c- Comprehensiveness: The information should cover all aspects of the topics allocated for it together with the provision of alternatives to different solutions so that the management can complete its various tasks and transmit information and knowledge to all levels of the organization, bearing in mind that the density of information may sometimes reduce its

importance. This requires that the property of comprehensiveness be accompanied by the property of the brief property of conciseness due to the provision of quick and intensive response to the inquiries of all its users .
d- Flexibility: This means that Information is to be very flexible and far from being complex and it also serves more than one purpose at the same time.
e- Cost: The cost of obtaining information does not exceed the expected return in its use .
f- Interactive: This means that the process of communication among people without interruption, that is, the communication of opinions and ideas, and the user of this technology is receiving and transmitting at the same time.
g- Spread: The application of ICT and its intrusion into all activities will open new horizons for the dissemination of information. This information represents the required extent and the need for it is already strongly present.
h- Submission: Information flows among users of ICT (programmers and analysts) in a concise, detailed manner. Also, information should be presented and processed in a manner that makes it usable in order to be more useful in all units.

3.5. Types of networks:

Networks include communication technologies, long-range communications and various types of networks such as (the Internet, intranets and extranets).
Al-Dhalimi (2013: 35-37) discussed the types of networks as follows:
a- Internet : It is an English word, a composite of two sections (Inter) abbreviation (International) in the international sense and (Net) is an abbreviation of the word "Network" and means "International Network". It is also a group of computers linked to each other by physical lines and through which information is exchanged in the form of digital data. Networks differ according to the types of computers connected with them and the different lines that connect them. Therefore, the Internet is a network of computers of similar or different types and sizes linked by rules governing the process of sharing in the exchange of information and controlling the process of correspondence between these computers, that is, it is the broad way for information or the passage of information to others.
b- Intranet: It is a private company network that uses internet technologies designed to meet the needs of employees for internal information or to exchange data and information about the organization's operations and activities. It means the integration, connectivity and communication of the organization's internal information systems using the technology produced by internet networks. The Internet has emerged to express the need for interdependence within the organization as it complements the Internet as the organization's association with the outside world.
c- Extranets: The extranet network is the opposite of the intranet network that equips the employees within the organization with their information needs. The extranet network is designed to meet the needs of beneficiaries outside the organization such as venders, customers and shareholders. That is, the extranet network is the organization's own network that is designed to meet the information needs of customers and the requirements of other organizations in the business environment. In addition, it is a group of networks of intranet networks linked to each other, a working network of internet rules that requires browser connectivity not only within the organization but also with third parties such as (sellers, customers, subscribers). Moreover, extranets represent a secondary system of computers that provides communications via the Internet. Protection technologies are used in the extranet network, and entering it requires the use of the password, because the network is not directed to the general public, as is the case on the Internet.

4. Development of tax work using the information and communication network technology

The use of ICT technology in the development of the tax work will be dealt with in five parts. The first part is devoted to determining the concept of tax administration. The second part shows the computer information systems used in the work of the GCT. The third part deals with the benefits of using ICT in the tax work. While, the fourth is devoted to the application of a system based on the ICNT in the tax administration departments. Finally, the fifth describes the experiences of some countries in the use of ICNT in the tax work.

4.1. The concept of tax administration:

The tax administration plays an important and essential role in financing the state's public treasury and considering the importance and role of taxes in all developed or developing countries because it is one of the main sources of its revenues used in government expenditure on services for the purpose of achieving well-being and progress for members of society. The most important role of tax administration is the application of the tax system and tax policy in those countries because the state has the authority of sovereignty, supervision and guidance and its goal of taxation is to achieve the financial resources of the public treasury and also encourage local industries with the creation of an economic, production, industrial and consumption base in line with the state's fiscal policy. The tax administration implements the state's fiscal policy as it represents the executive authority of the state and works to implement and apply the tax system, including also the tax policy of the state and tax legislation and collection.
It also follows up and monitors the tasks assigned by the state related to the liquidation of corporate and individual debts when the tax administration receives and verifies tax declarations from companies or individuals. The tax administration was defined by the Organization for Economic Cooperation (OEC) as the authority concerned to implement tax laws, collect public resources for the state, and follow-up on taxpayers who practice service, commercial or industrial activities. In addition, the focus of the tax administration's work is the various tax package imposed through tax laws and tax legislation.
Therefore, the role of the tax administration must be activated, the tax culture spread among the taxpayers, and the relationship between them improved. In addition, the tax culture is a group of tax relationships formed in the national

culture for the purpose of improving tax revenues, and it includes participants in the tax system. It is an evolving phenomenon and it is part of the culture of society as it reflects the relationship between taxpayers and the tax administration. Moreover, the tax administration should seek to activate the tax culture by improving the relationship between the taxpayer and the tax administration by establishing communication channels for exchanging information between the two parties to facilitate the work of both of them and create tax awareness. Most members of society do not know what the tax is and how it is spent, and all they know is that it is a forced deduction from their money and they try as much as possible to find ways to avoid paying it (Said, 2018: 59-60).

4.2. Computer information systems used in the work of the GCT:

Despite the beginning of using computer technology since the nineties, this work did not continue at an escalating pace commensurate with the importance of tax work in several areas. On the contrary, it may be described as a cause of the decrease and dispersion of tax work, whose end is in tax collection. As the work with computerized information systems within the tax administration departments faced a reaction from some workers who did not appear in response to this development, because It was described as nothing but a mere entry of data that is not maintained in most cases nor employed, which weakened the results of the outputs of these systems, but rather made them often an obstacle to the way of tax accounting procedures. Moreover, it is noted from the current work, we find that one of the important joints that have not yet been computerized for their work is collection, as the only department that may have a clear quasi-system in the work of collection is the corporate department in the center of the GCT, but the income taxpayer system for tax accounting for individual taxpayers in the branches do not have a maintenance so that its information is useful.

Although this system is a major achievement by the tax Administration for the information provided about the taxpayers present at the branches of the GCT, this system did not meet the important and basic requirements for which it was designed. That is, this system covers all tax work procedures, including the tax accounting process, which is the basis of the tax work, and that the GCT worked in cooperation with the Canadian company Pernk Point to design the individuals' registration form for income taxpayers and the individuals' registration adjustment form that were finally completed.

These modern forms were at an advanced level in providing detailed data of the taxpayer and their preparation constituted a more advanced step in the direction of developing the system of tax accounting for all taxpayers. In spite of this, the use of the tax card had a major role in activating the system of income taxpayers by granting the national number of each person who uses it in its dealings with the GCT and its branches. Thus, the electronic detailed work of tax accounting is unable to produce a comprehensive integration environment with the taxpayers (Hussein, 2018, 75).

4.3. Advantages of using the ICNT in tax work:

It can be said that if the ICNT is relied upon by the tax administration departments, the following benefits can be achieved:

a- Speed and accuracy in the exchange of information among the subdivisions on the one hand and senior management on the other .

b- Reducing cases of tax evasion, as the knowledge of taxpayers with a sound and integrated information system capable of collecting information about their real activities is fueled first and foremost, and will be enough to get them not to evade and submit correct tax returns.

c- The use of the communication network to exchange information will save tax-estimators much time to be allocated to technical processes, thereby making the process of information exchange more general and comprehensive at the full-level of the directorate, in collecting and analyzing the revenue collected first and foremost, for the purpose of follow-up, control and performance evaluation.

d- Helping to prevent the same income from being taxed twice (double taxation).

e- Reducing the objections filed by the taxpayers and the cases against the tax administration departments, as the income estimate will be based on documented, accurate and non-contestable information.

f- The possibility of distributing documents and orders to the most internal beneficiaries in the tax administration departments at the same time.

g- The possibility of conducting all linkages, inspections, filing of tax returns and payment through full mechanization.

h- Achieving justice in the delivery of information to all beneficiaries, in order to ensure the expansion of the base of the beneficiaries of information at the local and international level.

i- The possibility of holding seminars or meetings on the internet by accessing the internal website of the corresponding branches and departments in the GCT.

j- The ability to transmit information accurately and smoothly among (government departments-tax administration departments) reduces the duality of data entry. Also, the electronic circulation of information from the submission stage and obtaining approvals and endorsements among the relevant departments means that procedures can be completed in minutes or seconds rather than hours or days.

k- Increased data accuracy, as the possibility of obtaining the required information from the primary entry point provides high confidence in the validity of the information exchanged that has been reused and there will be no concern about inaccuracy of the information or errors resulting from manual entry.

l- The possibility of integrating with other information systems by facilitating the electronic exchange of data among them.

m- Reducing the storage space for various data obtained and converting them into files that can be called directly from the central database, as well as the possibility of updating this stored data first and foremost.

n- Developing the effectiveness of the tax information system by providing all the relevant data and information at the right time, as well as regulating and developing communication systems and their channels that can contribute to raising the performance of the tax information system. This directly affects the costs of obtaining information, i.e. providing the needs of the beneficiaries with information at a reasonable and appropriate cost.

4.4. Requirements for the application of a system based on the ICNT in the tax administration departments:

For the purpose of realizing the aforementioned advantages, there must be support and capabilities capable of understanding the process of linking and sharing in its various dimensions and taking into account a set of basic considerations that the success of establishing this system cannot be envisioned without realizing them (Khalil, 2012: 49-50). A number of these considerations are as follows:

a- The necessity of a complete shift from relying on traditional paper document forms to relying on electronic document forms and their filling, circulation and download in many places via the electronic network.

b- Providing the necessary security base to protect the exchange of information between the departments concerned on the one hand and its access to the tax administration departments with an appropriate degree of reliability that can be relied upon when adopted in the process of tax accounting with the taxpayers on the other hand and can be achieved through the following:

(I) Strengthening protection systems by separating databases from each other, placing them behind unpredictable passwords and periodically changing those words.

(II) The use of firewalls with the aim of blocking any process that aims to gain access to information indirectly.

(III) Protecting databases using advanced encryption rules (one of the protection methods that renders the data unusable unless decryption is done by using the utilities that were actually used in the encryption process) and updates these rules permanently.

(IV) Protecting databases from damage and corruption by keeping information in more than one copy and using anti-virus programs.

(V) Legislating and regulating laws to protect the rights, privacy and secrets of taxpayers dealing with the Internet and reduce the risks that organizations may face as a result of using the Internet, as well as establishing appropriate laws to prevent illegal access to information on the Internet and tampering with the security of information.

c- Activating the training programs for the estimators and employees working in the tax administration departments to encourage them to learn and acquire the appropriate skills to use the computers and how to take advantage of the information and communication network to obtain information and search for it and use it in the process of analysis and tax accounting.

d- Providing support and capabilities capable of absorbing the process of linkage and participation in its different dimensions and taking into account considerations that may stand in the way of the application of this system (financial and costing considerations, organizational considerations, time considerations, behavioral considerations, the ability of staff, the actual need of the system).

e- It is necessary to have a banking system designed to complete the tax collection process, as the bank collects the general revenues through the electronic financial transfer.

f- Increasing the tax culture of the taxpayers and developing its financial instruments to deal with the developments of the planned tax system and guide the taxpayers through the media how to complete tax transactions through the Internet.

g- Studying the ability of the staff working in the branches of the tax administration to operate the system and control its application to monitor the shortcomings and follow up its development whenever the need arises.

h- Issuing legal legislation that allow the reliance on information contained in the electronically published financial statements (in accordance with local or international standards in the absence of local standards) and recognizing the services of confidence assurance and electronic signature.

i- Taking the necessary measures to protect from the problems of interruption or fluctuation of the electric current and to provide protection measures against natural phenomena such as rains, hurricanes and others.

j- The issue of infrastructures, as relying on such an advanced system requires, in the beginning, the provision of the infrastructure capable of absorbing the operation of such a system, which directly depends on the support of the government and the private sector to develop the communication system and link all government departments to a vast information network capable of exchanging information among them.

k- Media support for the system and clarifying the benefits of its use.

4.5. Countries' experiences in using ICNT for the prosperity of the economy and tax at the level of Norway and the European Union:

The majority of countries rely on modern methods and techniques for collecting tax revenues in order to simplify the procedures of submitting taxpayers' tax returns to those charged on time and paying their tax amounts. This is evident in Norway, which is considered the country number one in accordance with the UN world assessment of the level of well-being, decent living, freedoms and rights... etc.

In Norway, taxes are paid to the state treasury compulsorily under a system and law on taxes that are deducted from the salaries of employees and all employees, and from the revenues of companies, factories, etc. The tax withholdings are employed to obtain services to satisfy public needs, and to achieve the goals planned by the state in the areas of society. In addition, the existence of a stable political system in Norway has an important and greater role in establishing laws and

regulations, supporting economic plans, experiences of economic diversification, supporting innovation policies and knowledge initiatives to support the public treasury of the state with sources of renewable revenues not only limited to oil resources. Moreover, because of the strictness of the state's laws and the tax awareness of its citizens, the tax is deducted in a serious and accurate manner and within the basis of justice and equality to reach all incomes of citizens and even residents working in different sectors of the country.

They, in turn, are covered by the payment of taxes in a manner commensurate with their financial ability and physical safety. The legal legislations in Norway have specified in advance how to collect the tax without ambiguity or control from any other party. There exists a clarity on when to pay it, the method of collecting it, all the necessary procedures to facilitate it and a financial scheduling of the cost of collection. The provisions of the collection rule for the tax relate to the dates and methods of collection, and must be appropriate for the taxpayers paying it to mitigate them, especially since it is clear and predetermined. Here it should be noted that one of the methods of work in the tax administration departments is the presence of a special division that relies on advanced information technology (Zourek & Radermacher, 2014:14).

At the EU level the adopted approach and action plan for 2016 were based on that there should be levels of income tax on the long-term in order to achieve balanced economic development goals and for years (2005-2016). This relied on the data available in the studies and research departments and within statistical software prepared and approved for this purpose, which works through identifying variables and elements with direct effect on the activation of the phenomenon (tax collection). Thus, this will lead to the possibility of extracting future forecasts for these amounts for the purpose of adopting them as strategies. This in turn depends on the advanced and sophisticated methods of collecting data on all taxpayers and within several mechanisms, the most important of which is the tax inventory, which mainly depends on the interconnected governance systems of e-government in general and comprehensive databases of all individuals in the society (European Union, 2016: 3).

5. Practical part of the research.

This part presents the applied aspect of the research in which it describes the tool for collecting the research sample data, which is the questionnaire and how it is designed, its paragraphs, presenting, analyzing, and discussing its results extracted from the data collected by the questionnaire forms. It also provides details on the selection of the sample.

5.1. Description of the research sample, questionnaire and statistical methods used :

The research was applied to a stratified random sample, as the study population consisted of several homogeneous layers in the statistical description, none of which could be stagnated at the expense of the other. The research sample consisted of (70) employees of the GCT, which included those who were general managers, managers, estimators, auditors, and others See Table (1). The questionnaire consisted of three parts. The first part dealt with the personal characteristics of the respondents such as years of experience, scientific qualification, specialization, and organized certificates.

The second part contained (14) items exploring the opinions of respondents with respect to information and communication network technology. Finally, the third part contained (14) items exploring the opinions of respondents with respect to future prospects for tax administration using modern technologies. The designed questionnaire was distributed to a sample containing (75) officials who work in the GCT and the number of forms recovered and subject to analysis was (70). See Table (1). The questionnaire form was also subject to content validity and reliability tests. These are as follows:

Content validity test: The questionnaire was presented to ten arbitrators who were competent and efficient in the field of taxation to express their opinions about the suitability of the paragraphs to the field to which they belong and their soundness linguistically. The questionnaire was then modified according to the opinions and suggestions provided by those arbitrators (Polit and Beck, 2006, 489-490).

Reliability test: Reliability is one of the most important elements of testing the quality of a questionnaire. This test has to do with the consistency of the questionnaire. In order to find the reliability of the research instrument, Kronbach Alfa was used. The calculated Kronbach Alfa for the two parts of the questionnaire was 0.99. This clearly indicated that the reliability of the questionnaire was high (Drost, 2011, pp 111-112, Bonett and Wright, 2014, 1-2).

The researcher used the five-point Likert Scale in order to measure, analyze and interpret the opinions of the research sample (Likert, 1932). It is a categorical scale consisting of five degrees (1-5) to determine the degree of consent of the members of the research sample to each paragraph of the questionnaire, and to convert them into quantitative data that can be measured statistically. The five weight levels assigned to the responses were (1) strongly not agree, (2) not agree, (3) neutral, (4) agree and (5) strongly agree to measure the degree of agreement of the respondents, as shown in Tables (3) and (4). The range of the minimum and the maximum length of the five-point Likert scale shown in Table (1) was calculated by ($5 - 1 = 4$) then divided by five as it is the greatest value of the scale ($4 \div 5 = 0.80$). Finally, number one which is the least value in the scale was added in order to identify the maximum of this cell. Because the arithmetic mean was used to analyze the result, so if the mean was, say, 3.6 the result would be located in the category description "strongly agree". To interpret this result, the percentage analysis was also used by multiplying the result obtained (3.6) by (20) to arrive at the figure (72) which means that 72% of the respondents to the questionnaire agree about the paragraph under study.

Table (1): Five-points Likert scale weight levels assigned to the responses.

Likert scale	Interval	Difference	Category description
1	1 - 1.80	0.80	Strongly disagree
2	1.81 - 2.60	0.80	Disagree
3	2.61 - 3.40	0.80	Neutral

4	3.41 - 4.20	0.80	Agree
5	4.21 – 5	0.80	Strongly agree

The research also used a number of statistical measures to analyze the collected data, such as arithmetic means, standard deviations and coefficient of variations. In addition, Pearson correlation coefficient was used to determine the relationships between future prospects for tax administration using modern technologies and information and communication network technology variables. Furthermore, the research used the simple regression method to determine the effect of future prospects for tax administration using modern technologies variable on information and communication network technology variable. Moreover, analysis of variance (ANOVA) was also used to test the significance of simple regression related to the variables under study. Finally, the research used the *t*-test because it is considered one of the important tests for validating the hypothesis of the research. The research relied on analyzing the collected data on the 22th version of the Statistical Package for Social Science (SPSS).

5.2. Results Discussion and hypotheses testing:

This section describes in detail some important personal characteristics of respondents to the questionnaire and …….as follows:

5.2.1. *Some important personal characteristics of respondents to the questionnaire.*

Table (2) shows some important personal characteristics of respondents to the questionnaire. This section presents a description of the main personal characteristics of the respondents to the questionnaire such as gender, age, scientific qualifications, specialization, job title and years of experience of the respondents. These are explained as follows:

First: Gender of the respondents

Table (2) shows that more than half (62.9%) of the respondents were males and 37.1% of them were females. Although the researcher would expect a result that was different than what was obtained due to the transitions in the Iraqi society, but this result indicated that the GCT relied on males more than females to occupy the leading tax accounting and auditing to implement the tax works.

Second: Age distribution of the respondents

Table (2) also shows the distribution of respondents to the questionnaire by age. In fact, the results indicated that (47.1%) of the sample aged 35 years to less than 45 years, while the age group 45 to less than 50 years was (21.4%) of respondents. The age group 50 years and more was (12.9 %) of respondents. Finally, the percentage of people whose age less than 35 years old amounted to (15.7 %) of the respondents. It is noted from these results that of respondents (84.2 %) who were aged between 35 to more than 50 years were mature people; therefore, they were more qualified to answer the questions on the questionnaire and there is a high possibility to relying on their responses.

Table (2): The Personal Characteristics of sample members of the research

Variable	Category	Frequency	percentage	Cumulative Percent
Gender	Male	44	62.9	62.9
	Female	26	37.1	100.0
	Total	70	100.0	
Age	Less than 25	3	4.3	4.3
	25- less than 35	8	11.4	15.7
	35- less than 45	33	47.1	62.9
	45- less than 50	15	21.4	84.3
	50 and more	11	15.7	100.0
	Total	70	100.0	
Scientific Qualification	Bachelor	10	14.3	14.3
	Diploma	47	67.1	81.4
	High Diploma	2	2.9	84.3
	Master	9	12.9	97.1
	Ph.D.	2	2.9	100.0
	Total	70	100.0	
Specialization	Accounting	24	34.3	34.3
	Accounting	35	24.0	61.0
	Economics	8	11.4	45.7
	Business Administration	6	8.6	54.3
	Computer	11	15.7	70.0
	Other	21	30.0	100.0
	Total	70	100.0	
Job Title	General Manager	1	1.4	1.4
	Manager	10	14.3	15.7

	Estimator	25	35.7	51.4
	Auditor	12	17.1	68.6
	Other	22	31.4	100.0
	Total	70	100.0	
Years of experience	Less than 5 years	6	8.6	8.6
	5 to less than 10 years	12	17.1	25.7
	10 to less than 15 years	22	31.4	57.1
	15 years and more	30	42.9	100.0
	Total	70	100.0	

Third: The scientific qualifications of the respondents:

In addition, Table (2) indicates the highest academic qualifications - academic achievement - of respondents to the questionnaire. More than two third (67.1%) of the respondents hold the Diploma. The proportion of respondents who obtained a master's degree amounted to (12.9%) while those who hold Ph.D. degree amounted to (2.9%) of the respondents. This result indicated that these respondents were eligible to answer the contents of the questionnaire accurately and were aware of the importance of the research subject.

Four: Specialization of the respondents to the questionnaire

Furthermore, Table (2) clarifies that (34.3%) of the respondents to the questionnaire have accounting qualification, (15.7%) hold computer qualification. Of the respondents (11.4%) hold economics qualification. Finally, of the respondents (8.6%) hold business administration qualification. It is noted from the results presented in the table that the majority (89.7 %) of respondents are specialized in accounting, economics and business administration; so, this enables them to accurately answer the questions of the questionnaire.

Five- Job title of the respondents

Moreover, Table (2) reveals that (35.7%) of the respondents to the questionnaire were estimators. While, of the respondent (17.1%) occupied auditing positions. Finally, of the respondent (14.3%) occupied manager position. This result indicated that the respondents possessed positions that enabled them to adequately understand the paragraphs of the questionnaire and answer them accurately.

Sixth: Practical experience of the respondents

Finally, the experience years of the respondents to the questionnaire are shown in Table (2). Of the respondents (42.9%) their years of expertise amounted to 15 years and more. While, the proportion of (31.4%) of them their years of experience ranged between (10) to less than (15) years. Finally, of respondents (17.1%) their years of experience was (5) to less than (10) years. It is noted from the results presented in the table that the majority (91.4 %) of respondents their years of experience range between (5) years to more than (15) years. This result indicated that the respondents possessed adequate experience to understand the paragraphs of the questionnaire and answer them accurately.

5.2.2. Opinions of the respondents regarding Information and communication network technology

Table (3) shows the views of research sample respondents on the first part " Information and communication network technology " of the questionnaire. This part contains (14) paragraphs. The most important of which are as follows:

1- Most of the respondents (72.8%) agree on the content of paragraph (4). However, (8.6%) of the respondents disagree about it. This is confirmed by the arithmetic mean (3.714), the standard deviation (0.887) and the coefficient of variation (0.24), which represents a proportion of low dispersion. This result indicates the GCT seeks to provide modern and advanced computer equipment in order to raise the level of performance of managers and employees.

2- Most of the respondents (71.4%) agree on the content of paragraph (9) . However, (10.0%) of the respondents disagree about it. This is confirmed by the arithmetic mean (3.686), the standard deviation (0.910) and the coefficient of variation (0.25), which represents a proportion of low dispersion. This result indicates that the GCT's staff are ready to participate in the specialized software courses that help in developing their computer software.

3- More than two thirds of the respondents (68.5%) agree on the content of paragraph (2). On the other hand, (11.4%) of the respondents disagree about it. This is confirmed by the arithmetic mean (3.671), the standard deviation (0.846) and the coefficient of variation (0.24), which represents a proportion of low dispersion. This result indicates that the GCT has a constant willingness to use modern information technology such as computers and their accessories.

4- Of the respondents (62.9%) agree on the content of the paragraph (7). However, (15.7%) of the respondents disagree about it. This is confirmed by the arithmetic mean (3.557), the standard deviation (0.911) and the coefficient of variation (0.26), which represents a proportion of low dispersion. This result indicates that The GCT has programmers and experts who can modify, update and develop software and adapt it according to the needs of the tax work.

5- On paragraph (7) of the respondents (65.7%) agree on the content of this paragraph. Nevertheless, (17.2%) of the respondents disagree about this paragraph. This is confirmed by the arithmetic mean (3.557), the standard deviation (1.125) and the coefficient of variation (0.32), which represents a proportion of low dispersion. This result indicates that the Internet, after being integrated with the computer, helps in completing the tax accounting electronically.

Table (3): views of research sample respondents of the questionnaire on supporting Islamic banks to implement international standards in general

The second part: Information and communication network technology	Strongly Disagree		Disagree		Neutral		Agree		Strongly agree		Mean	Std. Dev.	Coefficient of Variation	Rank
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%				
1- The GCT relies mainly on computers in carrying out tax work.	1	1.4	13	18.6	26	37.1	26	37.1	4	5.7	3.271	0.883	0.27	
2- The GCT has a constant willingness to use modern information technology such as computers and their accessories.	1	1.4	7	10.0	14	20.0	40	57.1	8	11.4	3.671	0.864	0.24	3
3- The GCT has devices and equipment that enable it to be a pioneer in its work and achieve its goals.	9	12.9	13	18.6	27	38.6	16	22.9	5	7.1	2.929	1.108	0.38	
4- The GCT seeks to provide modern and advanced computer equipment in order to raise the level of performance of managers and employees.	3	4.3	3	4.3	13	18.6	43	61.4	8	11.4	3.714	0.887	0.24	1
5- The GCT possesses electronic protection software against information piracy.	6	8.6	11	15.7	19	27.1	30	42.9	4	5.7	3.214	1.062	0.33	
6- There is a database distributed between the GCT and its branches.	4	5.7	11	15.7	17	24.3	32	45.7	6	8.6	3.357	1.036	0.31	
7- The GCT has programmers and experts who can modify, update and develop software and adapt it according to the needs of the tax work.	1	1.4	10	14.3	15	21.4	37	52.9	7	10.0	3.557	0.911	0.26	4
8- The GCT has staff who are experienced and skilled in dealing with computers and its software.	1	1.4	9	12.9	28	4.0	28	4.0	4	5.7	3.357	0.835	0.25	
9- The GCT's staff are ready to participate in the specialized software courses that help in	3	4.3	4	5.7	13	18.6	42	60	8	11.4	3.686	0.910	0.25	2

developing their computer software capabilities to complete the tax work.														
10- The GCT has a website on the Internet to carry out its work.	4	5.7	9	12.9	20	28.6	28	40.0	9	12.9	3.414	1.056	0.31	
11- The Internet allows the GCT to get acquainted with the latest developments in the field of tax work, in a way that helps the administration in developing its works.	6	8.6	5	7.1	16	22.9	35	50.0	8	11.4	3.486	1.073	0.31	6
12- The Internet, after being integrated with the computer, helps in completing the tax accounting electronically.	6	8.6	6	8.6	12	17.1	35	50.0	11	15.7	3.557	1.125	0.32	5
13- The tax administration uses a communications network (the Internet) to exchange data and information electronically between its departments to complete the tax work.	9	12.9	41	58.6	16	22.9	2	2.9	2	2.9	2.243	0.824	0.37	
14- The tax administration uses an external communications network (the Internet) to exchange data and information electronically between it and its branches, state departments and other institutions.	8	11.4	40	57.1	19	27.1	1	1.4	2	2.9	2.271	0.797	0.35	
Grand Total	62	6.32	182	18.57	255	26.02	395	40.31	86	8.78	3.266	0.898	0.28	

It is noted from the results shown in table (3) that the value of the general arithmetic mean for the second part of the questionnaire was (3.266), which means that the opinions of the research sample tended to be neutral on its paragraphs with a standard deviation of (0.898). Also, the coefficient of variation was (0.28) that represented a small dispersion ratio. Moreover, this result generally indicated that less than half of the respondents agreed on the role of information and communication network technology in the tax administration work.

5.2.3. Opinions of the respondents regarding future prospects for tax administration using modern technologies:

Table (4) shows the views of research sample respondents on the first part " future prospects for tax administration using modern technologies " of the questionnaire. This part contains (14) paragraphs. The most important of which are as follows:

1- The majority of respondents (94.3%) agree on the content of paragraph (9). However, (2.8%) of the respondents disagree about it. This is confirmed by the arithmetic mean (4.343), the standard deviation (0.740) and the coefficient of variation (0.17), which represents a proportion of low dispersion. This result indicates that the availability of physical capabilities (equipment and communication networks) leads to the efficient and effective work of the tax administration.

2- The majority of respondents (92.9%) agree on the content of paragraph (1). However, (5.8%) of the respondents disagree about it. This is confirmed by the arithmetic mean (4.343), the standard deviation (0.883) and the coefficient of variation (0.20), which represents a proportion of low dispersion. This result indicates the tax administration's use of ICNT contributes to the efficient and effective completion of tax work.

3- More than two thirds of the respondents (92.8%) agree on the content of paragraph (10). On the other hand, (2.8%) of the respondents disagree about it. This is confirmed by the arithmetic mean (4.343), the standard deviation (0.759) and the coefficient of variation (0.18), which represents a proportion of low dispersion. This result indicates that the availability of technical capabilities (software) leads to the efficient and effective work of the tax administration.

4- Most of the respondents (92.9%) agree on the content of the paragraph (14). However, (2.8%) of the respondents disagree about it. This is confirmed by the arithmetic mean (4.329), the standard deviation (0.756) and the coefficient of variation (0.18), which represents a proportion of low dispersion. This result indicates that The tax administration's use of internet technologies in the process of collecting tax amounts due from taxpayers leads to the development of traditional tax accounting procedures into electronic tax accounting procedures.

5- The majority of respondents (92.8%) agree on the content of paragraph (2). On the other hand, (2.8%) of the respondents disagree about it. This is confirmed by the arithmetic mean (4.300), the standard deviation (0.749) and the coefficient of variation (0.17), which represents a proportion of low dispersion. This result indicates that the ICNT helps to reduce the cost, time and space to complete the work.

Table (4): views of research sample respondents of the questionnaire on supporting Islamic banks to implement international standards in general

The Third part: Future prospects for tax administration using modern technologies	Strongly Disagree		Disagree		Neutral		Agree		Strongly agree		Mean	Std. Dev.	Coefficient of Variation	Rank
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%				
1- The tax administration's use of ICNT contributes to the efficient and effective completion of tax work.	2	2.9	2	2.9	1	1.4	30	42.9	35	50.0	4.343	0.883	0.20	2
2- The information and communication network technology helps to reduce the cost, time and space to complete the work.	1	1.4	1	1.4	3	4.3	36	51.4	29	41.4	4.300	0.749	0.17	5
3- The information and communication network technology contributes to creating reliable and relevant information for determining the incomes of taxpayers subject to tax.	1	1.4	1	1.4	4	5.7	39	55.7	25	35.7	4.229	0.746	0.18	
4- The tax administration is always keen to involve its employees in training courses in the field of ICNT to develop their capabilities and skills in electronic tax accounting.	15	21.4	20	28.6	8	11.4	17	24.3	10	14.3	2.814	1.397	0.50	
5- The use of modern technologies by the tax administration in collecting tax revenues leads to the satisfaction of the taxpayer.	2	2.9	2	2.9	4	5.7	45	64.3	17	24.3	4.043	0.824	0.20	
6- The use of modern technologies by the tax administration in collecting tax revenues leads to the satisfaction of tax administration employees.	1	1.4	1	1.4	7	10.3	46	65.7	15	21.4	4.043	0.711	0.18	

7- The use of modern technologies by the tax administration in collecting tax revenues reduces the ongoing conflict situations between the taxpayers and the tax administration.	1	1.4	1	1.4	1	1.4	48	68.6	19	27.1	4.186	0.666	0.16	
8- The introduction of tax accounting procedures by adopting the ICNT reduces the personal judgment of the tax assessor and prevents the tax assessment from turning into bargaining.	3	4.3	4	5.7	5	7.1	32	45.7	26	37.1	4.057	1.034	0.26	
9- The availability of physical capabilities (equipment and communication networks) leads to the efficient and effective work of the tax administration.	1	1.4	1	1.4	2	2.9	35	50.0	31	44.3	4.343	0.740	0.17	1
10- The availability of technical capabilities (software) leads to the efficient and effective work of the tax administration.	1	1.4	1	1.4	3	4.3	33	47.1	32	45.7	4.343	0.759	0.18	3
11- The tax administration has programmers and experts who have the ability to develop, update and adapt software according to what the tax work needs.	1	1.4	1	1.4	3	4.3	34	48.6	31	44.3	2.900	1.466	0.51	
12- The tax administration's use of adequate safeguards to prevent unauthorized persons from entering the tax work leads to the preservation of the taxpayer's financial data.	1	1.4	2	2.9	6	8.6	26	37.1	35	50.0	4.314	0.861	0.20	6

13- The existence of a unified and integrated database at the tax administration makes it able to give accurate information on the taxpayers' incomes.	1	1.4	1	1.4	2	2.9	39	55.7	27	38.6	4.286	0.725	0.17	7
14- The tax administration's use of internet technologies in the process of collecting tax amounts due from taxpayers leads to the development of traditional tax accounting procedures into electronic tax accounting procedures.	1	1.4	1	1.4	3	4.3	34	48.6	31	44.3	4.329	0.756	0.18	4
Grand Total	32	3. 27	39	3.98	52	5.30	494	50.41	363	37.04	4.038	0.809	0.20	

It is noted from the results shown in table (4) that the value of the general arithmetic mean for the second part of the questionnaire was (4.038), which means that the opinions of the research sample tended to agree on its paragraphs with a standard deviation of (0.809). Also, the coefficient of variation was (0.20) that represented a small dispersion ratio. Moreover, this result generally indicated that most of the respondents (87.45%) generally agreed on the future prospects for tax administration using modern technologies, while (7.25%) of them disagreed. However, a small percentage of the respondents were neutral.

5.2.4. Testing the correlation and effect of the main variables:

As mentioned earlier, the research relies on two main hypotheses. The first null hypothesis that there is no statistically significant correlation between the use of information and communication network technology and the development of tax work.

The test result shows that there is a strong positive correlation between the main two variables amounting to (0.993). This means that the two variables go hand in hand and they greatly depend on each other. Accordingly, this result rejected the null hypothesis and accept the alternative hypothesis, that there is a correlation between the independent and dependent variables.

On the other hand, the second null hypothesis that there is no significant impact relationship for information and communication network technology in the development of tax work. This hypothesis is tested using the simple regression method**.**

The effect of the independent variable "information and communication network technology" on the dependent variable "of tax work" has been tested depending on the data collected from research sample surveyed.

Table (5) shows the results of testing the null hypothesis of the research, there is no significant impact relationship for information and communication network technology in the development of tax work, by simple regression analysis, for the collected data as follows:

a- The coefficient of determination that measures the degree of relationship between the variables of the regression model amounted to (0.93), which was positively strong. As for the square of the coefficient of determination, which measures the extent of the influence of the independent variable on the dependent variable, its value reached (0.86), which was also positively strong. This result indicated that the explanatory ability of the independent variable on the dependent variable was high, indicating a clear effect of information and communication network technology in the development of tax work as well. The remaining percentage (0.07) was due to other factors beyond the scope of the research.

b- Also, the value of the beta coefficients that constituted the simple regression equation for predicting the expected effect of the independent variable on the dependent variable was (-0,899) and (1,032), respectively. Since the coefficient of the independent variable is positive, this means that when increasing the use of modern technologies depending on information and communication network technology, this leads to the development of tax work, and this result is statistically significant at the level of (0,000).

c- As for the value of the t-test for the constant factor, it reached (-4.378). This value was statistically significant at the calculated level of significance (0.000), which was less than the selected level of significance (0.05). This means that the value of the constant parameter amounted to (-4.378) when the value of the independent variable is zero. The value of the t-test coefficient of the independent variable amounted to (20.687), which is statistically significant at the calculated level of significance (0.000) that is less than the selected level of significance (0.05).

Table (5): Results of simple regression analysis of the independent variable, information and communication network technology on the dependent variable, tax work, based on the data obtained from the respondents of the research sample.

Coefficient of determination (R)	0. 93		
Square coefficient of determination (R Square)	0. 86		
F Test value	Level of significance		
427.972	0.000		
Regression	Beta Coefficients	(t) Test	Level of significance
Constant	-0.899	-4.378	0.000
information and communication network technology	1.032	20.687	0.000

d- Finally, the result of the ANOVA test shown in Table (5) indicated the statistically significant analysis of the simple regression, as the value of the (F) test was (427.972) which was statistically significant at the calculated level of significance (0.000) which was less than the selected level of significance (0.05). This result indicated the rejection of the null hypothesis that there is no significant impact relationship for information and communication network

technology in the development of tax work and acceptance of the alternative hypothesis that there is an effect of the independent variable on the dependent variable.

6. Results:

The most important results reached in the research are as follows:

a- Less than half of the respondents to the questionnaire agreed on the role of information and communication network technology in the tax administration work. However, this does not represent a large proportion of the respondents, and thus this needs a further research.

b- Most of the respondents to the questionnaire generally agreed on the information and communication network technology to develop the work of the GCT.

c- There is a strong positive correlation between information and communication network technology and the use of ICNT to develop the work of the GCT, which means that the two variables greatly depend on each other.

d- There is quite clear effect in using information and communication network in the development of GCT work.

7. Conclusions:

a- Information and communication network technology provides a wide scope to benefit from the applications of this technology in strengthening the tax accounting process with taxpayers and obtaining information about them by linking tax departments with an information network with internal and external parties that can cooperate with them to obtain various information through electronic exchange of data that it supports the occurrence of financial operations carried out by the taxpayers. This is the most important step of the tax accounting process.

b- The tax departments' use of information and communication network technology will enhance confidence between the two parties to the tax accounting process (tax departments and taxpayers), as well as increase the level of interaction between the two parties. Also, it will contribute to reducing the routine procedures accompanying this process at the present time.

c- Despite the advantages that can be achieved using information and communication network technology by the tax administration, but on the other hand there are a set of basic priorities that must be taken into account to develop appropriate solutions to reduce their effect. These include financial, costing, legal, legislative and procedural priorities related to the ability of functional staff to operate, maintain, and monitor the system, as well as those related to the taxpayers and the extent of their acceptance to deal with this technology, and finally the priorities related to confidentiality, or information security.

d- The absence of a website for the General Commission of Taxes designed for the purpose of electronically tax accounting with the taxpayers. Also, the lack of communication networks (internet, intranet, extranet) to facilitate the communication process between the branches of the GCT, the GCT and its branches, the GCT and the taxpayers on the one hand, and the GCT and the outside world on the other hand.

e- Limited training courses in the field of information and communication network technology in which the employees of the GCT at home and abroad, as well as the lack of participation in courses related to technical aspects and modern electronic programs that help to improve the level of tax work.

f- Lack of taxation personnel capable of dealing with modern electronic and technical applications in light of the absence of technical certification holders working in this field on the one hand, and the failure to develop the capabilities of tax employees on the other hand by involving them in internal training courses in this field.

8. Recommendations:

a- The need for the tax administration to adopt modern technological means and methods based on the information and communication network technology when conducting the tax accounting process with the taxpayers to ensure the speed of completion and accuracy of tax accounting and raising the efficiency of tax work.

b- There is a need to constant work to keep abreast of the developments in tax systems in other countries and to study advanced methods in the field of information and communication network technology and try to apply them in order to contribute to increasing tax revenues and raising the efficiency of tax work.

c- The tax administration should use information and communications network technology in the tax work and to employ the appropriate protection and safety means for the information that is exchanged between the parties to the tax accounting process (the taxpayer and the tax administration) in order to enhance confidence between those parties as well as covering departments, branches of the GCT, and the rest of the official and informal institutions with an information network, and terminals in order to exchange data and information, and to achieve speed and accuracy in the tax work, even if there are financial and costing priorities as a result of the use of these technologies because the financial return of these advantages is greater.

d- Establishing a website for the tax departments based on the information and communication network technology, which ensures the achievement of interaction and communication with the relevant government departments on the one hand and with taxpayers covered by the tax on the other hand.

e- There is a need to improve the training of the staff working in the GCT, on using the computer, ready-made software and the Internet, by involving them in intensive development and qualification courses in centers specialized in information and communication network technology, which contributes to the development of tax work.
f- The necessity to choose the staff (human resources) working in the GCT in accordance with the standards of quality management and to be holders of technical certificates, and to have experience in dealing with computer equipment, modern ready-made software and communication networks.

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