Behavioral Intention to Adopt Tech-Based Tax Return Submission: Evidence from a Developing Country

Mohammad Rokibul Kabir
Mohammad Hassan Shakil
Sadia Muslim
East Delta University, Bangladesh

Despite being a developing country, the direct tax collection scenario in Bangladesh is very disappointing. Among the problems for such poor tax collection, the manual system of tax return submission is a significant one. The traditional system of tax collection involves a complex process and is not very convenient. It also creates a hassle for the concerned authorities in recording the accounts and details. Against this backdrop, the income tax authority of Bangladesh has started a tech-based online tax return submission system. This research explains the behavioral intention to adopt tech-based tax return submission by the taxpayers. Thus, the taxpayers were the respondents of this survey conducted for primary data collection. The survey was conducted by utilizing Google form and collected data were examined using PLS-Structural Equation Modeling (PLS-SEM). The Theory of Planned Behavior has been taken as the basis of the research and hence the exogenous constructs include Perceived Behavioral Control (PBC), Behavioral Attitude (BA), and Subjective Norm (SN). The results ensure that all the direct hypotheses are accepted at a 5% level of significance. Among the variables, PBC has the most powerful role in explaining the behavior of the taxpayers followed by BA. All the variables can explain around 86% variation in the behavioral intention to adopt tech-based tax return submission. The model proposed in this research can help in understanding the behavioral intention of the potential users or the taxpayers that might help the policymakers to formulate the strategy for collecting more tax.

Keywords: *Bangladesh, Behavioral Intention, PLS-SEM, Tech-Based Tax Return, TPB*