

IMPACT ON TAX EVASION IN E-COMMERCE IN EDUCATION

Alsharayri Alqatan, Jadara University

ABSTRACT

This study aims to show the hit/effect of changed tax laws (and law making) and rules on the not paying taxes through electronic (the buying and selling of goods). It also aims to show the effect of the company's activities size and nature which works under the electronic (the buying and selling of goods), and the unqualified tax workers to increase concern of the income tax department to search for methods which improve tax assignment on the returns of the company operation. The (community of people/all good people in the world) of the study was the workers in all organizational level of the Jordanian income tax department; the sample of our study was taken from the corporation's income tax department which consists of 100 workers.

The study decided that inappropriate laws (and law making) and rules, concerning electronic (related to buying and selling goods) operation, increased the not paying taxes which led some companies to chase after its commercial activities through this network to hide its earning that will be subject to tax. The study also found that the company's activities size increased the not paying taxes because of the difficulty of auditing and examining the company's data by the income tax department workers. Finally, the study recommends beginning and building on common network that connects the company's sales with income and sales tax department in order to exchange the information which is related to the electronic (the buying and selling of goods) operations. It also recommends the need of improving laws (and law making) which organize the electronic (the buying and selling of goods) operations and control them.

Keywords: Tax Evasion, Education, E-Commerce, Tax Legislations, Income and Sales Tax.

INTRODUCTION

Not paying taxes is caused by different reasons, like difficulty and complex difficulty of laws and rules that govern the tax system; difficult/heavy tax collection procedures; strong belief among people that there is too much/too many taxation in the country; the sense that (money received from taxes) is not well spent on programs that benefit the (community of people/all good people in the world) (Agrawal & Fox, 2017). In Jordan, not paying taxes (in the end) leads to the loss of money/money income to the Treasury that could have been collected to add/give to the reduction of the money-related shortage. Jordan's (process of people making, selling, and buying things) is suffering from (not having enough workers, money, time, etc.) and a long-lasting money-related shortage, which makes the process of providing the necessary money/giving money (to) to meet the needed things of money-based and social development process very hard (Hoopes et al., 2015).

In this digital age in which the Internet is spreading hugely, the idea of electronic (the buying and selling of goods) was spread which allows plenty of advantages especially for trade and business industry, where it became possible to avoid possible to avoid the suffering/difficult situation of traveling to meet businessmen and customers, it was possible to reduce the time and money to market their products (that are bought and sold) in markets, and it is also good for the customers that they don't have to travel in order to get what they want, it is enough to have a computer software, Internet browser and internet subscription

(Yapara et al., 2015). E- (the buying and selling of goods) does not strict on sales and (instance of buying something for money) of products (that are bought and sold) and services via the Internet, but it also includes processing sales, (instance of buying something for money) and send payments online, it also covering buying and selling information operations along with the products (that are bought and sold) and services, E-(the buying and selling of goods) does not stop at this point, since the expectations offered by E-(the buying and selling of goods) in front of companies and people do not stop at an end (Malkawi, 2018). Does E-(the buying and selling of goods) subject to taxes and fees? What are the taxes and customs challenges on E-commerce transactions? This and other questions we will try to answer through this study, as a tax guess (of a number) for operations and transactions represents a new challenge facing business accounting and taxes (Kurihara, 2016).

REFERENCES

- Agrawal, R.D., & William, F.F. (2017). Taxes in an e-commerce generation, *International Tax and Public Finance*, 24, 903-926.
- Hoopes, J.L., Thornock, J., & Williams, B. (2015). Does Use Tax Evasion Provide a Competitive Advantage to E-tailers? *National Tax Journal*, *Forthcoming*. November 3, 2015.
- Kurihara, U. (2016). The relation between exchange rate and stock prices during the quantitative easing policy in Japan. *International Journal of Business*, 11(4), 375-386.
- Malkawi, L. (2018). Companies involved in tax evasion, *Jordan Times*.
- Yapara, B., Kuzucu, B.S., & Yapar, M. (2015). The Role of Taxation Problems on the Development of Ecommerce. *Social and Behavioral Sciences*, 195, 642-648.