

**THE ROLE OF TAX INCENTIVE AND TAX COLLECTION PROCEDURES IN PERFORMANCE**

**(AN EMPIRICAL STUDY ON THE COMPANIES IN ABDULLAH II IBN AL-HUSSEIN INDUSTRIAL ESTATE)**

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**ABSTRACT:** *This study aims to identify the role of tax incentives and tax collection procedures in financial performance, on the companies in Abdullah II Ibn Al-Hussein industrial estate, come tax. The study population consisted of all companies in Abdullah II Ibn Al-Hussein industrial estate, but the researchers used randomly sample from 40 companies from Abdullah II Ibn Al-Hussein industrial estate, the researchers were distribute of the questionnaire for financial manager for each company, but what was subjected to statistical analysis only (28). The research instrument which was developed by the researcher consisted of two sections, the first include the demographic characteristics, the second consisted of clauses to measure the hypotheses of the study . Results showed that the relevance of tax and tax incentives impact on the financial performance, but the tax collection procedures doesn't impact on the financial performance. The researchers suggest some recommendations as, improve the tax law to be more relevance, and focus on how to activate the available tax incentives in order to achieve its goals.*

**KEYWORDS:** *The Income Tax Rise, Lower Sales, Lower Profits.*

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**INTRODUCTION**

Tax is a financial Charge imposed upon a tax payer ( as legal entity ) by state, to fund various public expenditure, as road, public transportation, legal system, and public safety. Fair and relevance of tax is important to all tax payers, to prevent the negative effect of tax on economy and tax payer. Economists argue taxation creates market distortion, which mean that suitable and relevance tax system should minimize this distortion.

Jordan differ from many developing countries, because it have a lack of natural resources, the state relies on taxes dramatically, and this heavy reliance on tax revenues have an impact on investors and on the industrial and service sector, and a rise in tax ratio, which reduces sales and lower the profitability. The government of Jordan is providing to business a wide range of tax incentives to business to attract greater levels of foreign direct investment into the country. Tax incentive is a deduction, exclusion or exemption from a tax liability, offered as an enticement to engage in specific activity. This study tries to measure the role of tax incentives and tax procedure in financial performance in Abdullah II Ibn Al-Hussein industrial estate.

***Research Problem:***

Countries try to decrease the impact of tax, which is a main funds to its expenditures, on the tax payers performance by making the tax more relevance, providing tax incentives, and making tax procedures more suitable. The researchers can extract the problem of the study in the following question: What are the role of tax incentives and tax procedure in financial performance in Abdullah II Ibn Al-Hussein industrial estate?

Explain the elements of the problem can be by answering the sub-questions

:

1. What is the effect of the relevance of tax on the financial performance in Abdullah II Ibn Al-Hussein industrial estate?
2. What is the effect of the tax procedures on the financial performance in Abdullah II Ibn Al-Hussein industrial estate?
3. What is the effect of the tax incentives on the financial performance in Abdullah II Ibn Al-Hussein industrial estate?

***Research Importance:***

The subject of tax procedures and tax incentives are an important research area, which considered by the accountants. The importance of the study has highlighted, in particular, through studying the the role of tax incentives and tax procedure in financial performance in Abdullah II Ibn Al-Hussein. Therefore, the research will put in front of the beneficiaries in the Hashemite Kingdom of Jordan some field results on the the role of tax incentives and tax procedure in financial performance in Abdullah II Ibn Al-Hussein industrial estate.

***Research Objectives:***

This study aims to achieve a set of goals, including :

1. Determine the effect of the relevance of tax on the financial performance in Abdullah II Ibn Al-Hussein industrial estate.
2. Determine the effect of the tax procedures on the financial performance in Abdullah II Ibn Al-Hussein industrial estate.
3. Determine the effect of the tax incentives on the financial performance in Abdullah II Ibn Al-Hussein industrial estate.

***Previous Studies:***

**1- Rahall , (2011) , “ The Impact of the Temporary Income Tax Law ( NO. 28, 2009) on Promoting Investment in Jordan”.**

The study aimed to investigate the impact of the temporary income Tax ( NO. 28, 2009 ) on promoting investment in Jordan. The researcher adopted the analytical descriptive statistics in analyzing the data. The data collected by questionnaires which was distributed to study sample, (85) questionnaires were returned. Using arithmetic means and standard deviations, and the following tests: nonparametric test, Simonov, mann-whitney, and kruskal-Wallis the study reached the following result:

- a- There is no impact for the Temporary Income Tax law ( NO. 28, 2009 ) on raising the investment in Jordan.
- b- Temporary Income Tax law ( NO. 28, 2009 ) regarding the encouraging incentives set regarding promoting investment in Jordan.
- c- The study recommended that there is a need to issue a modern and up to date income tax law, and it is important to carry out more studies in this field.

**Gale and Sam wick, (2014) , “ Effects of Income Tax changes on Economic Growth”.**

This paper examined how changes in individual income tax affect on the long – term economic growth. The structure and financing of a tax change are critical to achieving economic growth. Tax rate cuts may encourage individuals to work, save, and invest, but if the tax cuts are not financed by immediate spending cuts they will likely also result in an increased federal budget deficit, which in the long – term will reduce national saving and raise interest rates. Base broadening measures can eliminate the effect of tax rate cuts on budget, but at the same time they also reduce the impact on labor supply, saving, and investment and thus reduce the direct impact on growth. However, they also reallocate resources across sectors toward their highest – value economic use, resulting in increased efficiency and potentially raising the overall size of the economy. The results suggest that not all tax changes will have the same impact on growth. Reforms that improve incentives, reduce existing subsidies, avoid windfall gains, and avoid deficit financing will have more auspicious effects on the long – term size of the economy, but may also create trade – offs between equity and efficiency.

**Romer and Romer , (2011) , “ The Effects of Marginal Tax Rates : Evidence From the Interwar Era”.**

This paper used the interwar period in the United States as laboratory for investigating the incentive effects of changes in marginal income tax rates. Marginal rates changed frequently and drastically in the 1920s and 1930s, and the changes varied greatly across income groups at the top of the income distribution. The researchers examined the effect of these changes on taxable income using time-series/ cross-section analysis of data on income and taxes by small slices of the income distribution. The researchers find that the elasticity of taxable income to change in the log after-tax share (one minus the marginal rate) is positive but very small (approximately 0.2) and precisely estimated (at-statistic

over 6). The estimate is highly robust. The researchers find little evidence of an important relationship, suggesting that long-run productivity effects of changes marginal rates may also be small.

**Bawer , Haufler and Langenmay , (2012) , “ Should Tax Policy Favor High – or Low – Productivity Firms”.**

Heterogeneous firm productivity seems to provide an argument for governments to pursue ‘pick- the – winner’ strategies by subsidizing highly productive firms more, or taxing them less, than their less productive counterparts. The researchers show that the optimal structure of tax differentiation depends critically on the feasible level of corporate profit taxation, which in term depends on the degree of international tax competition is moderate, allowing relatively high rates of profits taxation, then favoring high-productivity firms is indeed the optimal policy. With aggressive tax competition and low corporate profit tax rates, however, the discriminatory investment policy is reversed and low-productivity firms are tax-favored.

**Gemmell, kneller, and Sznz, (2011), “ The Growth Effects of Corporate and Personal Tax Rates in the OECD”.**

Recent aggregate tests of the impact of taxes on long-run growth rates in OECD countries remain vulnerable to two important criticisms. First, they typically use’ an aggregate average rate, that probably does not affect the rate that any particular economic decision maker is facing. Second, despite increased’ in nature, yet corporate tax effects appear increasingly to operate via investment.This paper confronts both these criticisms with new data and new methods. Based on an open economy model, we propose a method for testing how far both domestic corporate long-run growth rates. This predicts asymmetric effects between’ high tax’ and ‘ low tax’ competition countries.

**Galindo and Pombo, (2011), “ Corporate taxation, Investment and Productivity: A firm Level Estimation”.**

This paper analyzed how corporate taxes can affect investment and productivity. To address this question the paper uses data from of (42) developing countries taken from the world Bank Business Environment Surveys and examines whether firms with different sizes are affected differently by taxation. The researchers extend the analysis that has been carried out relating tax rates to investment into the analysis of the impact of taxation on total factor productivity. Investment and productivity are shown to respond negatively to an increase in the corporate tax rate. These effects are stronger in bigger firms .

**Al-Momany, (2002), Tax Incentive and Tax Procedures Role in Investment Promotion.**

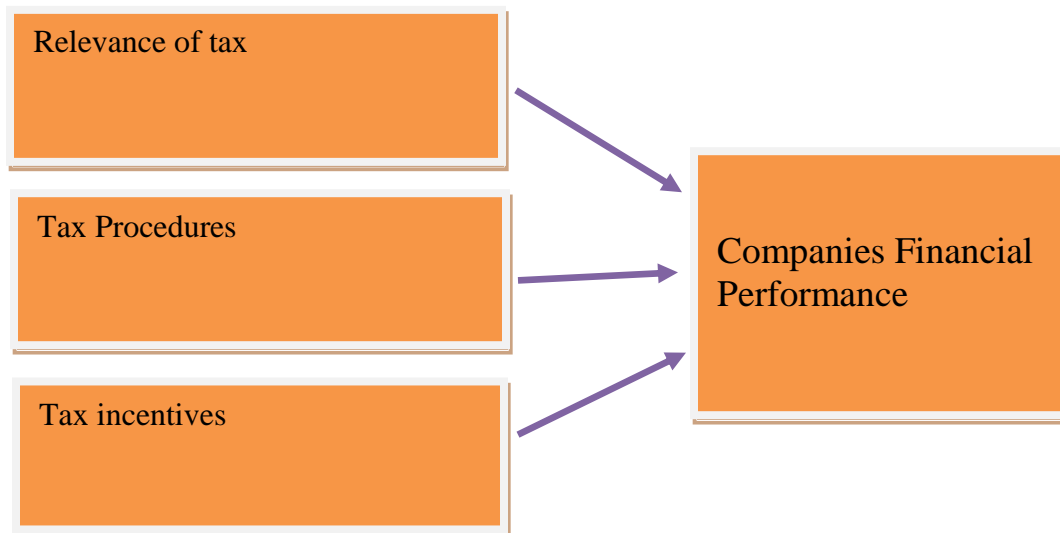
This study aims to identify the role of tax incentives and tax procedures in investment promotion, from the opinions of the investors in Jordan industrial estates corporation especially in the incentives of freeing tax income, freeing import tariffs, the procedures of getting these incentives, and the income tax department procedures.The research

instrument which was developed by the researcher consisted of two sections, the first include the demographic characteristics, the second consisted of clauses to measure the hypotheses of the study. Results showed that there were a weak positive correlation between offered tax incentives and investment promotion and a positive correlation was found between the administrative tax procedures and investment promotion. From the findings of this study, the researcher made a few recommendations such as not to expand legislations stating more tax incentives but to focus on how to activate the available ones in order to achieve its goals, and the necessity of the facilitation of tax procedures, and some other academic recommendations.

### **Research Model & Hypotheses:**

#### ***Research Model:***

The model of the study is below:



#### ***Research Hypotheses***

The study hypotheses were as follows:

Ho<sub>1</sub>: There are no statistically significant relationship trends in the study sample about the impact of the relevance of tax for the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.

Ho<sub>2</sub>: There are no statistically significant relationship trends in the study sample about the impact of the relevance of tax for the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.

Ho<sub>3</sub>: There are no statistically significant relationship trends in the study sample about the impact of the relevance of tax for the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.

## LITERATURE REVIEW

Hilmi, (1979), defined that tax is obligatory cash, required by the state, according to specific rules, for the purpose not only spending it for the public interest, but to achieve welfare for all their society, and Sabri, (1998), defined tax as a cash compulsory payment by individuals to their governments on a regular basis in order to finance their services, and implementation of economic and social policies, in accordance with laws, principles, and rules prescribed for it. The most important objectives of the tax are as follows (Sabah, (1996),:

1. Achieving financial resources of the state so that they can pay burdens.
2. Trying to reduce the income differences between members of the community through the normalization of progressive taxation.
3. Achieving social solidarity through exemptions and subsidies
4. One of monetary policy tools used to out the economy of recession or inflation.

The most important types of tax are as follows Abu Nassar, (2015):

1. Unified tax, and multiple taxes.
2. Direct taxes, and indirect taxes.
3. Personal taxes, and taxes on the moneys.

The most important methods of tax collection are as follows Nassar, (2015):

1. Collection from the source: the tax is collected when income realization point before tax payer receives the value of income.
2. Collection of the tax after income realization or received: the tax is collected after tax payer received the value of income.
3. Collection in advance: there are some countries that resort to the collection of taxes from taxpayers in advance.

The most important causes of tax evasion are as follows (Khatib, (2000):

1. A person's belief that he pays to the state more than he takes from them.
2. A person's belief that the state misusing public funds.
3. The individual's sense of the weight of the tax burden, and tax rates are high.

Economists argued that the phenomenon of tax evasion reflected a negative impact on the Jordanian economy and the citizen directly, explaining the phenomenon of evasion that lead to the decline in government revenues, which reflected negatively on the economic development path. The challenges facing the industrial sector represented in several issues, the most important challenges are energy, labor, exports, cost the transportation and shipping, finance and political unrest in the arab world, in addition to laws and regulations, as well as there is a rise in the cost of energy, in addition of the taxes and fees on energy are high (Da'jah, (2016).

The idea that taxes affect economic growth has become politically contentious, for instance, the Congressional Research Service (CRS) has found support for the theory that taxes have no effect on economic growth by looking at the U.S. experience since World War II and the dramatic variation in the statutory top marginal rate on individual income. They find the fastest economic growth occurred in the 1950s when the top rate was more than ninety percent. However, their study ignores the most basic problems with this sort of statistical analysis, including: the variation in the tax base to which the individual income tax applies; the variation in other taxes, particularly the corporate tax; the short-term versus long-term effects of tax policy; and reverse causality, whereby economic growth affects tax rates.

### **Study Instruments**

After completion of the study to determine problems and hypotheses, the researchers prepared a questionnaire study. It covers all variables of model study, which included a questionnaire study in its final form to the following:

#### ***Data collection***

It has been to rely on two sources of data collection are:

- A) Secondary sources: where they were collecting information and data from the study by reviewing the literature study theoretical and field studies related to the study by reviewing books and research journals published, in addition to the use of the Internet.
- B) Primary sources: the researchers used the field survey of the companies in Abdullah II Ibn Al-Hussein industrial estate, to learn about the role of tax incentives and tax procedures on the performance of these companies. The researchers prepared a questionnaire study, which included all aspects of the study and its hypothesis. It consists of two parts:

The first part includes the demographic characteristics.

The second Part has designed to measure the independent variables.

#### ***Test of Questionnaire***

After researchers finished the initial design of the questionnaire, in order to ensure its relevance to collect the required data. It has subjected to test the honesty validity in order to ensure that the measurement tool to measure precisely and clearly defined concept and not any other concept. Where the questionnaire has presented to a group of arbitrators, professors in scientific methodology, and in management science in general, and some practitioners, providing them with the problematic of the study was to apprise them. The researchers asked everyone to express an opinion about the clarity of the questions and phrases suitability for the purposes of the study.

#### ***Study variables and how to measure:***

The study variables are consists:

the dependent variable is financial performance of the company and the independent variables are the relevance of tax, the tax collection procedures and the tax incentives.

**Dependent variable: the financial performance of the company.**

The company's financial performance by measuring the return on assets of the company and extracted from the companies

**Independent variables:**

1. The relevance of tax: It measured by questions (1-6).
- 2- The tax collection procedures: It measured by questions (7-12).
3. The tax incentives: It measured by questions (13-20).

***Study Instrument scale***

Five points Likert scale has been selected, for being one of the most metrics used to measure the opinions and responses, due to its ease of understanding, indicates where the study sample under test for the extent of their agreement for each paragraph of the questionnaire as follows:

<b>Strongly Agree</b>	<b>Agree</b>	<b>Not sure</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>

***Sampling***

The study population consisted of all companies in Abdullah II Ibn Al-Hussein industrial estate. a sample was selected from these companies that met the sample criteria, as follows :

- 1- The number of total company workers should not be less than (50 ) workers .
- 2- The nominal capital should not be less than (200) thousands JD .

The researchers used randomly sample from 40 companies that met above criteria, and the researchers were distribute of the questionnaire for financial manager for each company. The totaling (40) questionnaires, but what was subjected to statistical analysis only (28) because of the lack of returned or completion of the respondents, it was representing (70%). To achieve the objectives of the study were used scale (Likert) as mentioned above. The averages were determined for the purposes of the study as follows: (4.25-5) indicate a very high degree, (3.50-4.24), indicating a high degree, (2.75-3.49) indicates a medium degree, (2-2.74) indicate the degree low (less than 2) show a very low degree. It has found through the answers a questionnaire study that the study sample characterized by the following characteristics:



Table (1) Describe the characteristics of the study sample of managers:

DESCRIPTIVE	NUMBER	DISTIRBUTION	
Sex	26	Male	93%
	2	Female	7%
Scientific Specialization	0	Secondary or less	0%
	1	Diploma	4%
	23	University degree	82%
	4	Postgraduate	14%

### *Statistical Techniques*

The researchers from the process of collecting data on variables model study entered the data for Computer -program for extracting statistical results needed. It was drawing on some statistical methods available in software packages Statistical Social Sciences (SPSS), in order to process the data that have obtained through the study field of the surveyed sample; specifically the researcher used statistical methods the following:

**1- Cronbach's alpha coefficient:** it used to test the reliability tool to study under which the data are collected. In other words, it used to test internal consistency of the paragraphs of the questionnaire.

**2- Frequencies and percentages:** they used to identify the characteristics of the study sample.

**3- Mean:** it used to identify the level of severity of the answer to the sample of the study`.

**4- Standard deviation:** it used to determine the dispersion of the study sample answers from the values of the arithmetic average.

**5- T Test:** To judge the ability to accept or reject the research hypotheses by comparing (T) calculated with a significance level (0.05).

**6- Simple regression test:** Simple Regression and regression analysis variance (ANOVA) to measure the impact of independent variables on the dependent variable.

### *Test the validity and reliability of the tool:*

To ensure the internal consistency of the questionnaire questions and verification of constancy, the test was used (alpha (Cronbach-Alpha as the reliability coefficient calculated by this method shows the stability and consistency and rely largely).

In applying the test (alpha (Cronbach-Alpha to Questions that measure the variables of the study and the 20 questions, the alpha value was worth 0.9287, and this shows that the questions closely linked to high and that there is a high degree of stability to all the questions.

The following table shows the results of the application of the alpha coefficient to study questions.

1. The relevance of tax: It measured by questions ( 1-6 ).
- 2- The tax collection procedures: It measured by questions (7-12).
3. The tax incentives: It measured by questions (13-20).

**Table (2) result of the test Cronbach's alpha coefficient**

Variables	No. of Items	Alpha
All Questions	1-20	0.9287
The relevance of tax	1-6	0.9231
The tax collection procedures	7-12	0.9038
The tax incentives	13-20	0.8944

**Test hypothesis and discussion the results:**

The researchers using EXCEL and Statistical Package for Social Sciences program (SPSS) to analyze the data and identify the descriptive statistics of the variables. The results of the study hypothesis testing, shown in Table (3) descriptive statistics for the variables of the study. Table (4) shows test of hypotheses of the study results.

**Table (3) descriptive statistics variables of the study**

	N	Minimum	Maximum	Mean	Std. Deviation
relevance	28	.37	.87	.6175	.19016
procedures	28	.30	.70	.4750	.15719
incentives	28	.53	.93	.7575	.15897

**First hypothesis: *There are no statistically significant relationship trends in the study sample towards the relevance of tax; to the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.***

It tested the impact of the relevance of tax to the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate, using simple regression method (Simple Regression) located in the SPSS program, has been getting the results shown in the following table:

**Table (4) Regression analysis of variance table (ANOVA) First hypothesis ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.011	1	.011	13.547	.001 <sup>b</sup>
	Residual	.022	26	.001		
	Total	.033	27			

a. Dependent Variable: performance

b. Predictors: (Constant), relevance

The table shows result of test the relevance of tax to financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate. As the value of P-value sig results. = 0.00, which is less than the significance level  $\alpha = 0.05$  value. Therefore, rejects

the hypothesis of nihilism and accept the alternative hypothesis, which is; **the relevance of tax affect the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.**

**Second hypothesis: *There are no statistically significant relationship trends in the study sample towards the tax collection procedures; to the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.***

It tested the impact of the tax collection procedures to the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate, using simple regression method (Simple Regression) located in the SPSS program, has been getting the results shown in the following table:

**Table (5) Regression analysis of variance table (ANOVA) Second hypothesis**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	1	.000	.000	.986 <sup>b</sup>
	Residual	.033	26	.001		
	Total	.033	27			

a. Dependent Variable: performance

b. Predictors: (Constant), procedures

The table shows result of test the tax collection procedure to financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate. As the value of P-value sig results. = 0.34, which is more than the significance level  $\alpha = 0.05$  value. Therefore, rejects the alternative hypothesis and accept the hypothesis of nihilism, which is; **the tax collection procedures don't affect the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.**

**Third hypothesis: *There are no statistically significant relationship trends in the study sample towards the tax incentives; to the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.***

It tested the impact of the tax incentives to the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate, using simple regression method (Simple Regression) located in the SPSS program, has been getting the results shown in the following table:

**Table (6) Regression analysis of variance table (ANOVA) Fourth hypothesis****ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.010	1	.010	11.548	.002 <sup>b</sup>
	Residual	.023	26	.001		
	Total	.033	27			

a. Dependent Variable: performance

b. Predictors: (Constant), incentives

The table shows result of test the incentives to financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate. As the value of P-value sig results. = 0.00, which is less than the significance level  $\alpha = 0.05$  value. Therefore, rejects the hypothesis of nihilism and accept the alternative hypothesis, which is; *the tax incentives affect the financial performance in the companies in Abdullah II Ibn Al-Hussein industrial estate.*

**CONCLUSIONS AND RECOMMENDATIONS*****The Conclusions:***

The researchers reach to the following conclusions:

1. The relevance of tax and tax incentives can give many benefits for companies. They represented by increase production, efficiency, and cost reduction.
2. The study shows that there is a statistically significant relationship in the field study sample between the relevance of tax and the performance to companies in Abdullah II Ibn Al-Hussein industrial estate.
3. The study show that there is no a statistically significant relationship in the field study sample between the tax collection procedures and the performance to companies in Abdullah II Ibn Al-Hussein industrial estate.
4. The study show that there is a statistically significant relationship in the field study sample between the tax incentives and the performance to companies in Abdullah II Ibn Al-Hussein industrial estate.

***Recommendations:***

The researchers may suggest the following recommendations:

1. Improve the tax law to be more relevance.
2. Focus on how to activate the available tax incentives in order to achieve its goals.
3. The necessity of the facilitation of tax procedures.

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