Relevance of Technology Acceptance Model for the Implementation of Value Added Tax (VAT) In the United Arab Emirates (UAE): Evidence of Distinctive Behavioral Connections

Mohd Ariff Bin Kasim, Siti Rosmaini Binti Mohd Hanafi, Norazah Mohd Suki

Abstract: The objective of this study is to examine the relationship between behavioral constructs of business operatives and their attitudes toward implementation of the Value Added Tax (VAT) in the United Arab Emirates (UAE). Data was collected using questionnaire survey for a sample of 189 business operators in the UAE. Path analysis using partial least square–structural equation modeling (PLS-SEM) was utilized to analyze the research model, applying the technology acceptance model (TAM) with addition of challenges to reflect the unique behavioral attributes in the UAE. The findings of PLS-SEM reveal that challenges were the primary construct related to the business operatives' attitudes for implementation of the VAT. However, preparedness was the least influential factor on the attitudes of business operatives regarding implementation of the VAT. Thus, these results reiterate the significance of the TAM in explaining the behavioral dynamic of business operatives for the implementation of the VAT.

Keywords: Awareness; attitude; challenges; Goods and Services Tax; preparedness; technology acceptance model (TAM); Value Added Tax (VAT)

I. INTRODUCTION

The VAT was introduced at the beginning of 2018, at the rate of 5%. However, there are certain goods, such as cigarettes and energy drinks, that have been taxed since October 1, 2017. In addition, the UAE government has indicated that the VAT will be applicable to most goods and services. However, some basic food items, essential medicines, electronics, and exports of goods and international services are expected to be zero rated supplies. It is estimated that the UAE will generate AED12 billion in additional revenues in the first year of the implementation of the VAT. This revenue is expected to be used to improve the economy by providing quality education, medical and other services to the public [1].

The VAT in the UAE is being implemented in phases. In the first phase, registration is mandatory for businesses with annual turnover of AED375,000 or higher. They were required to register through an online platform on or before December 4, 2017. Those businesses with an annual turnover of over AED150 million were required to register before October 31, 2017, whereas those with over AED10 million in turnover had to register before November 30, 2017 [2]. Registration is optional for businesses with annual revenues ranging from AED187,500 to AED 375,000. The second phase will involve mandatory registration for all businesses in the UAE [3, 4].

Implementation of a VAT results in plausible challenges to some business organizations in the UAE and simultaneously creates opportunities for others. Industry experts predict the implementation of a VAT in the GCC countries would create more than 5,000 new employment opportunities to administer the new tax system. Major international accountancy firms, such as PricewaterhouseCoopers, Deloitte, Ernst &Young, and KPMG, are beginning to hire staff, as they expect a surge in business. There could also be more opportunities for businesses in other domains, such as recruitment firms and companies that provide accounting systems [5].

Hence, the primary issue is how business operatives could deal with and be prepared for this new taxation system. This study examines the structural relationships of business operatives' attitude toward implementation of the VAT in the UAE by using the TAM as the guiding principle. The TAM is a robust, powerful and parsimonious model used to explain users' acceptance behavior toward new systems [6], which could easily be applied to various situations [7], including the VAT. The present study bridges this gap and adds vital value to an advanced body of knowledge.

II. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Existing studies on the VAT are mostly concentrated on its behavioral impact on consumers' and business operatives.

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An earlier study on the implementation of the GST in Malaysia explores its impact on prices, highlighting that consumers' fear of an increase in prices is a significant variable that may trigger the opposite reaction toward the implementation of the GST [8].

Further, a study of the level of awareness, issues and problems perceived by business operatives in Malaysia upon implementation of the GST, shows that the majority of respondents are aware of the relevant regulatory requirements of the GST and expect higher compliance costs [9]. Interestingly, a study that tested a similar construct regarding consumers' attitude in Uttar Pradesh concluded that most consumers lacked knowledge of the VAT [10]. A more recent study in India reveals a favorable impact of the GST on the Indian economy, including a reduction in tax burdens and simplified and enhanced transparency [11]. The literature uncovers numerous studies investigating consumers' level of awareness, perceptions, challenges, attitudes and acceptance toward new taxation systems [8-15]. *Attitude* refers to a belief that, if a specific conduct is performed, it may trigger a particular outcome. According to [16], the essential element of conduct is attitude. This is reinforced by other studies [9, 17-22]. Probably, attitude could also include the level of acceptance of or compliance with, a new tax system. Correspondingly, a study of tax non-compliance suggested that tax evasion and avoidance are unethical undertakings [23]—hence, corroborate huge penalties imposed by tax authorities around the world for non-compliance. Remarkably, another study found that tax evasion is ethically acceptable, and that individual traits such as educational level, occupational status, religious background, age, and gender influence tax compliance [24]. The study in [14] revealed that two-thirds of the respondents in Kuala Lumpur were not satisfied with the information provided by the government on the implementation of the GST and were not prepared to support its implementation. The study warned that Malaysia may have numerous operational and acceptance issues from consumers and business operatives. Reference [25] states that awareness positively influences attitudes toward the GST in Malaysia. Another study [26] determined that awareness of a GST positively correlates with attitude toward the GST.

Challenges signifies the anticipation by business entities of possible difficulties in implementation of and compliance with the new tax system. Business operatives may encounter challenges in identifying or distinguishing taxable supplies, such as standard-rated and zero-rated supply as well as other technical compliance issues. Studies have shown that the implementation of a VAT triggered diverse challenges for business entities, particularly during the initial stage [11-13, 27-29]. Reference [12] indicates 17 attributes that tax agents recognized as challenges in GST implementation, citing documentation burdens, lack of GST knowledge, upgrading computerized technology systems, tax refunds, improving the accounting system, understanding GST law, input tax credit, exempted goods and services, and reporting periods, among others. Additionally, challenges might come in the form of compliance effort with the new regulations [30]. Business operatives may worry about the remittance mechanisms for the collected VAT and whether there might be any penalties associated with non-compliance. Challenges were found to be related to attitudes toward the GST [26]. Previous studies have described similar findings [28, 29]. Reference [30] explores the effect of regulatory constraints among 30 countries, indicating that increased regulatory burden through tax compliance negatively influences the number of technology licensing. Hence, this study puts forth the following hypotheses:

H1: Challenges have a significant positive impact on business operatives' attitude toward VAT implementation.

Preparedness suggests that businesses operatives must be prepared for the introduction of a new tax system. Businesses ought to arrange training sessions for their employees and enhance or perhaps create new documentation, establish appropriate recordkeeping systems, and possibly invest in new computer technology. These arrangements would improve overall level of preparedness and may result in successful compliance. An earlier study reported that larger construction businesses in Singapore devoted significant time and effort to preparing for a GST [31]. The study in [15] reports that companies in Australia incurred between $3,331 and $30,140 to prepare for a GST. In fact, compliance costs were reported to be more than 3% of annual turnover for small businesses. The study further discovered that small businesses in Australia incurred significant ongoing recordkeeping and accounting costs to meet their GST obligations [15].

The study in [12] shows that preparedness positively prompts attitudes toward a GST among business operatives in Malaysia. Further, the study in [32] claims that preparedness for GST regulation is one of the factors that is positively related to acceptance of a GST. A well-prepared business would predictably comprehend the new tax system better, and the study in [33] indicates that this could influence the level of compliance with a GST. Businesses might have to modify their accounting systems and business processes as they prepare to maintain proper financial records, subscribe to VAT-ready software that would facilitate error-free bookkeeping for VAT compliance, and train employees in the skills necessary to operate it [9]. Thus, based on the above rationale, it is postulated that:

H2: Preparedness has a significant positive impact on business operatives' attitude toward VAT implementation.

Awareness signifies perceiving or retaining knowledge of specific issues. It is the situation of being, or capability to be, conscious of a situation. In TAM, awareness echoes the perceived usefulness [21, 22, 34]. Further, [35] suggests that lack of awareness is one of the attributes that requires serious consideration for a successful self-assessment tax system. Numerous studies have demonstrated that awareness positively influences attitudes toward a GST [9-11, 26, 33]. Once business operatives realize that they are well aware of the VAT system, they are inclined to cultivate a positive attitude of acceptance [14, 26, 35]. Should they fail, they would develop a negative attitude and be reluctant to comply. It is crucial that business operatives have a positive attitude, since this increases their level of compliance [9-11, 26, 33]. On a similar note, the studies in [25] and [26] conclude that awareness of a GST positively associates with attitude toward the GST among business communities. Reference [26] argues that awareness should be a priority in the implementation of a GST. These significant discoveries are also found in previous studies [9-11, 26, 33].

Once business operatives are aware of the VAT, they may develop a sense of the usefulness of the new tax system for their business and the country [21, 22, 34]. The above discussion leads the authors to formulate the following hypotheses:

H3: Awareness has a significant positive impact on business operatives' attitude toward VAT implementation.

A number of studies have reported the significance of behavioral attributes in a VAT or GST implementation [8-11, 13, 14, 25, 26, 36-39]. Most of these studies, however, fail to integrate a convincing theoretical substance. Some studies restricted their analysis to very basic statistical tests [9, 10, 14, 25, 26]. On the other hand, these studies provide essential preliminary steps toward discovering the nature of human behavior concerning the new tax system. Interestingly, the absence of theoretical support could be bridged by embracing a theoretical foundation based a few landmark studies of the implementation of a new system [16, 17, 21, 22, 34, 40].

TAM, as illustrated in Figure 1, was introduced by a study [34] which integrates additional constructs, such as perceived usefulness and perceived ease of use, into the theory of reasoned action (TRA) model [16, 17]. Perceived usefulness refers to an individual's belief in the degree of job performance by new technology and information systems. Perceived ease of use reflects how an individual could learn to operate or use the new technology. The theory evolves through various modifications that witness additional constructs being added to the initial TAM. Evidently, TAM2 was introduced by incorporating additional constructs termed as social influence processes and cognitive instrumental processes [6]. In 2008, TAM3 was introduced, with further additional constructs defined as intervention [41]. Besides, the study in [21] applies TAM and integrates constructs like tax equity, social and moral norms.
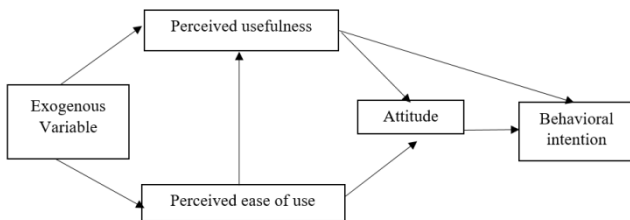

Figure 1:Technology acceptance model [34].

In the present study, business operatives' attitude toward VAT implementation is postulated to be influenced by behavioral constructs such as challenges (H1), preparedness (H2), and awareness (H3). Figure 2 illustrates the proposed theoretical framework. Specifically, preparedness reflects perceived ease of use, whereas awareness echoes perceived usefulness of the TAM. This study extends the existing model by examining challenges as the newly introduced factor that could affect business operatives' attitude toward VAT implementation. Interestingly, this construct was not incorporated in the initial TAM, despite the fact that perceived usefulness and ease of use, the level of challenges or risks associated with a VAT may eventually sway one's attitude or acceptance.
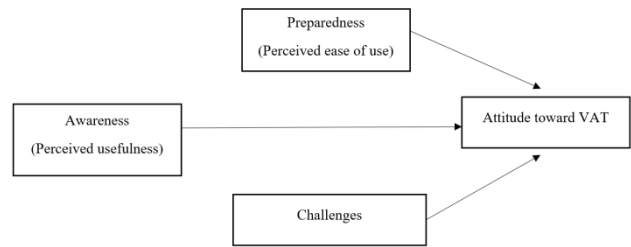

Figure 2: Proposed theoretical framework.

III. METHODOLOGY

This study applies convenience sampling of 300 business operatives. Data were collected via a set of questionnaires available online during the data collection period at https://www.surveymonkey.com/r/Q5K2TXQ. Data were collected from October 15, 2017 to December 15, 2017. Out of 198 responses received, 189 were complete and subject to the statistical tests.

The questionnaire was divided into six sections, including a cover letter describing the research objective, encouraging participation, and assuring confidentiality. Section 1 reflects general demographic questions, such as the respondent's organization, job position, location, and number of employees. Sections 2 and 3 included six questions measuring Attitude and Awareness respectively. Section 4 included five questions aiming to measure level of preparation for the VAT, while Section 5 consisted of 12 questions to measure challenges. The measurement of instruments for construction of awareness, challenges, and attitude were adopted from [26] and those for preparedness were adapted from [42]. These items as presented in Appendix 1 were designed using a five-point Likert scale anchoring 1 (strongly disagree) to 5 (strongly agree).

Path analysis using partial least squares–structural equation modeling (PLS-SEM) version 2.0M3 was utilized to analyze the research model by following the recommended two-stage analytical procedures in [43]: the measurement model and the structural model. PLS-SEM was chosen because of the philosophy of measurement and the aim of the analysis (i.e., to predict, rather than to confirm), in keeping with the suggestion in [44-46] .

IV. RESULTS AND DISCUSSIONS

Table 1 depicts the profile of the respondents. Most of the business operatives are private organizations (87.8%). The bulk of the respondents are from Sharjah (55%), while the smallest share of respondents is from Umm Al Quwain (4.20%). General trading constitutes the highest percentage (52.40%). Most of the respondents have fewer than 100 employees (57%).
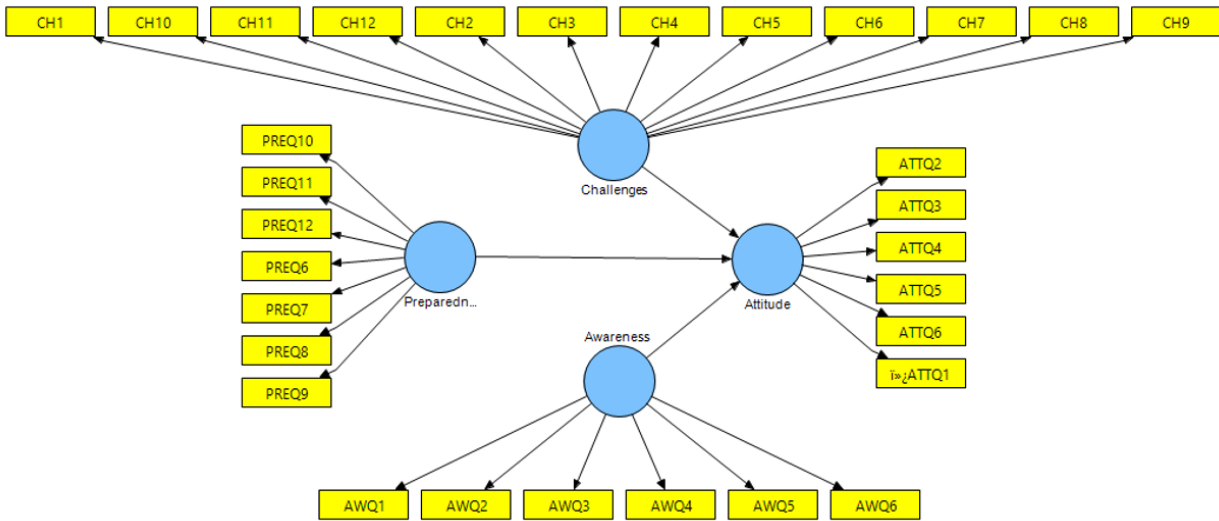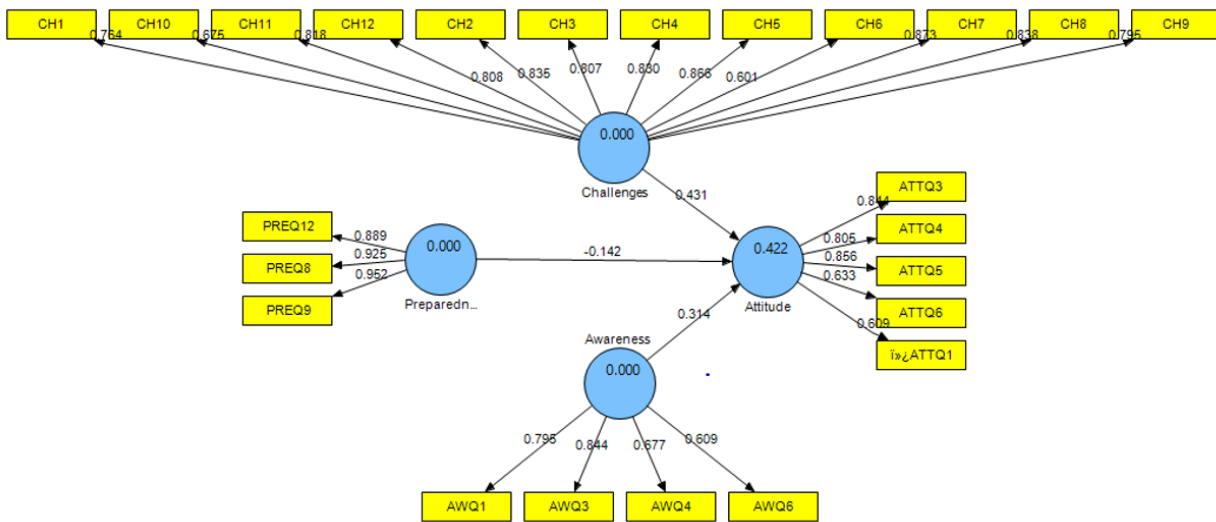
Figure 3: Measurement model.

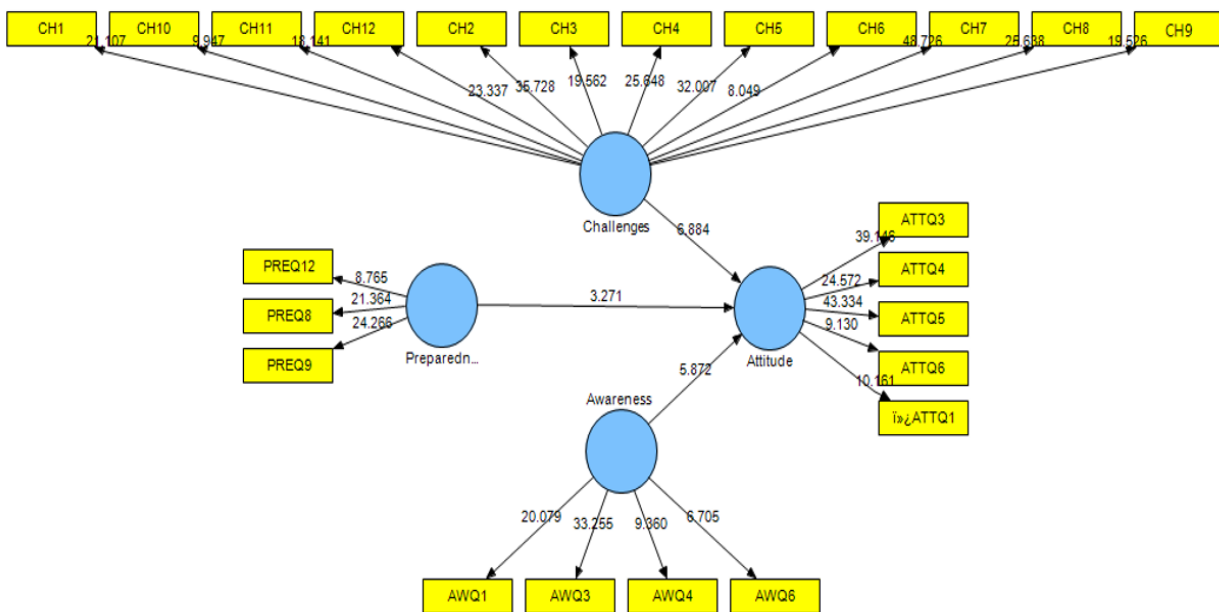**Figure 4: Measurement model of VAT implementation**

Figure 5: Structural model of VAT implementation

TABLE 1
DEMOGRAPHIC PROFILE OF RESPONDENTS

Attributes	Demographic item(s)	Frequency	Percentage
Business ownership	Private	166	87.8
	Government	23	12.2
Location	Dubai	22	11.6
	RAK	11	5.8
	UAQ	8	4.2
	Ajman	15	7.9
	Sharjah	104	55
	Abu Dhabi	29	15.3
Number of employees	Less than 100	108	57
	10–500	30	16
	501–1000	28	14.8
	More than 1000	23	12.2
Industry group	Manufacturing	23	12.2
	General trading	99	52.4
	IT & telecom.	13	6.9
	Real estate	24	12.6
	Banking and finance	10	5.3
	Hotel	11	5.8
	Other	9	4.8

TABLE 2
STANDARDIZED ITEM LOADINGS AND CROSS LOADINGS OF VAT IMPLEMENTATION

Items	Attitude	Awareness	Challenges	Preparedness
ATTQ3	**0.844**	0.419	0.553	-0.190
ATTQ4	**0.805**	0.496	0.484	-0.256
ATTQ5	**0.856**	0.277	0.432	-0.129
ATTQ6	**0.633**	0.412	0.168	-0.303
AWQ1	0.431	**0.795**	0.245	-0.272
AWQ3	0.478	**0.844**	0.339	-0.356
AWQ4	0.207	**0.677**	0.121	-0.172
AWQ6	0.178	**0.609**	0.069	0.029
CH1	0.481	0.185	**0.764**	0.012
CH10	0.315	0.410	**0.675**	0.192
CH11	0.434	0.373	**0.819**	-0.073
CH12	0.432	0.156	**0.808**	-0.050
CH2	0.590	0.261	**0.835**	-0.146
CH3	0.401	0.119	**0.807**	-0.070
CH4	0.426	0.309	**0.830**	-0.226
CH5	0.356	0.255	**0.866**	-0.105
CH6	0.164	-0.073	**0.601**	0.199
CH7	0.462	0.263	**0.873**	0.009
CH8	0.423	0.244	**0.838**	-0.011
CH9	0.414	0.303	**0.795**	-0.064
PREQ12	-0.160	-0.219	-0.025	**0.889**
PREQ8	-0.242	-0.289	-0.046	**0.925**
PREQ9	-0.300	-0.345	-0.076	**0.952**
ATTQ1	**0.609**	0.161	0.259	-0.129

A. Partial Least Squares-Structural Equation Modeling

A partial least squares-structural equation modeling (PLS-SEM) approach using the Smart PLS 2.0 software was used to analyze the research model via two-stage analytical procedures: the measurement model and the structural model.

B. Measurement Model

In the measurement model, several analyses, such as reliability, convergent validity and discriminant validity, were measured. The **convergent validity** of the measures was examined in terms of the standardized item loadings, composite reliability (CR), and average variance extracted (AVE). Fig. 3 illustrates the measurement model of the present model, which consists of awareness (6 items), challenges (12 items), preparedness (7 items), and attitude (6 items). These were the remaining items, which had loadings beyond 0.50 after exploratory factor analysis was executed beforehand.

In order to improve of the reliability and validity of the measurement items, several item deletions were performed. During this process, awareness was left with 4 items, challenges remained with 12 items, preparedness with 3 items, and attitude retained 5 items, while all remaining standardized item loadings surpassed 0.60, and no cross loadings existed (see Table 2 and Fig. 4). Additionally, the composite reliabilities were checked, and their values ranged between 0.824 and 0.954, which were greater than 0.70, and the AVE were higher than 0.50 (ranging between 0.544 and 0.851), (see Table 3). These values meet the requirements set by Hair et al. [47]. Furthermore, the **discriminant validity** of the measures was inspected by comparing the associations between factors and the square root of the AVE for each factor. Table 3 shows that the first was less than the latter, implying the measures were discriminant.

C. Structural Model of VAT Implementation

As for the structural model, the R^2, standardized beta coefficient, and *t*-values were examined via a bootstrapping method (5000 resamples). Table 4 presents the structural model of VAT implementation. The R^2 value of the structural model was 0.422, signifying that 42.2 percent of the variance in the endogenous variable (attitude toward VAT implementation) can be explained by the exogenous variables of challenges, preparedness, and awareness.

H1 postulates that challenges have a significant positive impact on business operatives' attitude toward VAT implementation. The standardized path coefficient of this relationship is $\beta_1 = 0.431$, with *t*-value = 6.884 at $p < 0.05$ (see Table 4). Thus, H1 is supported as predicted, denoting that challenges significantly influence business operatives' attitude toward VAT implementation. Moreover, with regard to the strength of the relationships of the structural model, challenges were found to be the leading aspect affecting business operatives' attitude toward VAT implementation.

Next, in H2 preparedness is posited to have a significant positive impact on business operatives' attitude toward VAT implementation. The PLS-SEM approach shows that H2 is also reinforced, as $\beta_2 = -0.142$, *t*-value = 3.271 at $p < 0.05$, inferring that business operatives' attitude toward VAT implementation is also affected by preparedness. Even so, an inverse connection emerged between level of preparation and attitude.

The final hypothesis, H3, put forward that awareness has a significant positive impact on business operatives' attitude toward VAT implementation. The standardized beta coefficient value for these linkages is 0.314, with a *t*-value of 5.872 and significant at *p*-value less than 0.05, showing H3 to be significant. This finding infers that awareness affects business operatives' attitude toward VAT implementation. Fig. 5 illustrates the path diagram of the structural model of VAT implementation.

The results show that all variables are significantly associated with attitude toward VAT. All hypothesized connections are undeniably corroborated. Curiously, new behavioral connections emerged in the arrangement of strength of the variables to attitude. Challenges was discovered to be the most dominant variable, followed by awareness and preparedness. Taken as a whole, the results corroborate most of the existing studies.

TABLE 3 RELIABILITY AND VALIDITY OF VAT IMPLEMENTATION

Variables	Cronbach's Alpha	CR	AVE	Attitude	Awareness	Challenges	Preparedness
Attitude	0.812	0.868	0.573	**0.757**			
Awareness	0.735	0.824	0.544	0.491	**0.738**		
Challenges	0.947	0.954	0.634	0.535	0.306	**0.796**	
Preparedness	0.915	0.945	0.851	-0.267	-0.320	-0.058	**0.922**

Notes: CR = composite reliability; AVE = average variance extracted; diagonal figures in bold = square root of the AVE

TABLE 4 HYPOTHESES TESTING OF VAT IMPLEMENTATION

Relationships	Standardized Beta	Standard Error	t-value	Decision
Challenges → Attitude	0.431*	0.063	6.884	H1 supported
Preparedness → Attitude	-0.142*	0.043	3.271	H2 supported
Awareness → Attitude	0.314*	0.053	5.872	H3 supported

Notes: * $p<0.05$; $R^2 = 0.422$

Although most of the existing studies did not gauge the dominance of each variable, almost all of them reported significant relationships between challenges [11-13, 26-29], preparedness [9, 32, 33] and awareness [9, 14, 26, 35] toward attitude [9, 10, 33].

The fact that challenges surfaced as the most dominant variable generates a new angle in the behavioral connections. It raises a new question: what causes challenges to be the most dominant variable influencing attitude in the UAE? Perhaps challenges resemble risks accompanying the VAT, thus becoming the core attribute that stimulated business operators to be aware of, and eventually prepared for, the new tax system, especially when 87.8% of the respondents were from the private sector. There is a likelihood that they were trying to avoid penalties associated with non-compliance. Perhaps these penalties could overshadow the costs incurred in preparing for the VAT.

These results will contribute to the literature of TAM by integrating challenges as a supplementary attribute in the model. Intriguingly, the findings supported this enhanced TAM. Perhaps this is due to the nature of the UAE, in which there are no income taxes imposed by the government. Perhaps the introduction of this new tax system caused great concern on the part of business operatives, and they viewed it as a challenge to their business operations. Moreover, the VAT is going to be mandated for all businesses in the subsequent phase of implementation. The VAT demands that business operatives become tax collection agents for the government; thus, business operators chose to embrace it. This behavior then triggered the level of awareness and preparation process and eventually shaped their attitudes toward the VAT.

V. CONCLUSION

The results of this study revealed the distinctive behavioral connections between variables. Most of the existing studies were substantiated and the emergence of Challenges as the most dominance variable influencing attitude toward VAT is certainly that add value to TAM literature.

A. *Theoretical Implications*

With respect to the theoretical implications, through the PLS-SEM approach, the applicability of TAM is vital in predicting behavioral pattern for the VAT implementation. The incorporation of Challenges in the research model contributed to the existing literature of TAM, which was not explored beforehand in VAT implementation particularly in the UAE setting. The findings further reiterate the significance of TAM especially for VAT implementation. Consequently, this study advanced body of knowledge to VAT and TAM literature.

B. *Managerial Implications*

As for managerial implications, to ensure efficient accounting practices, business operatives should ensure their cashiers and accounts officers are knowledgeable or possess reasonable knowledge of VAT implementation. They must maintain proper and complete records of all purchase invoices and properly subscribe to suitable computerized technology, especially POS software that could record all sales and VAT transactions. Business operatives should also arrange relevant training sessions for employees, upgrade or create new documentation, develop proper recordkeeping systems, and invest in new IT infrastructure to ensure employees have a positive attitude toward VAT implementation. Consequently, business operatives who have yet to implement the VAT need to upgrade their POS software and accounting systems for better VAT implementations. Furthermore, VAT registration should be mandated for all businesses, regardless of size, as they are going to be the collection agent for the government. Indeed, government should finalize policy and procedures on penalties for non-compliance, as this could be a great attribute toward acceptance of the VAT.

C. *Future Research*

Moving forward, future research is suggested in order to explore the distinctive behavioral connections of VAT implementation based on different categories of businesses, i.e. private and public business entities.

Besides, the insignificance of preparedness can be further explored in different geographical contexts in order to improve the explanatory power of its impact on business operatives' attitude toward VAT implementation.

APPENDIX

Measurement of Instruments
SECTION 1 (Respondent details)
Name of the organization:

_____

Job Position (optional): About your organization location:	Type of Organization
1 Dubai	1 Private

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2	Sharjah		Organization
3	Ajman	2	Public
4	Fujairah		Organization
5	Abu Dhabi		Governmental
6	RAK		

1	Manufacturing	5	Real Estate
2	Entertainment	6	Banking
3	General Trading	7	
4	Telecommunication		Hotel/Restaurant

Number of employees:
1 <100
2 101-500
3 501-1000
4 >1001

SECTION 2 (Attitude towards VAT implementation)
1. My company is in favor that Government must educate the business sector on VAT
2. My company would acquire more information if encountered problem in VAT
3. My company would pay VAT if there is good system in getting back the input tax credit from tax authority
4. I would remind my company to comply with VAT requirement
5. Is your company favor in replacing the current system with VAT?
6. Is your company happy to pay VAT?

SECTION 3 (Awareness towards VAT implementation)
1. Is your company aware about the proposed VAT rate is 5%?
2. Is your company aware that VAT would affect your company business technically (information technology and training) and operationally (invoicing)?
3. Is your company aware that companies need to prepare training for their staff regarding VAT?
4. Is your company aware that there are standard rate, zero rate and exemption in VAT?
5. Is your company aware that the government needs public opinion on VAT?
6. Is your company aware that tax agents services might be needed when VAT is implemented?

SECTION 4 (Preparedness towards VAT)
In preparing for VAT, the following are the main areas to be focused on. Please state your current level of preparedness :-
    Establishment of VAT team
  Human Resource Policy
  Training
  Pricing
    Computer system - Hardware
             - Software
1. Based on your answer in 1, how many week(s) required to be VAT ready for each of the area
    Establishment of VAT team
  Human Resource Policy
  Training
  Pricing
    Computer system - Hardware
                 - Software
2. Which area do you find that affected your preparation to be VAT ready?
   Lack of information
   Lack of training available for the specific business

The proposed VAT model is too technical and complicated
  It will increase start up/compliance cost
3. Overall, please state the degree of readiness of your business for the implementation of VAT :-
    1. 0%
    2. 1%-25%
    4. Above 75%
5. Based on your current preparation for VAT, how much more time do you require to be VAT ready?
    1. Less than 12 months
    2. 12-18 months
    3. 18-24 months

SECTION 5 (Challenges towards VAT implementation)
1. Need to upgrade the computerization system
2. Enhance the accounting system to accommodate
3. Increase documentation burden of record keeping
4. Keeping records and documentation
5. Clarity of goods and services that is taxable
6. Lack of VAT knowledge
7. Getting refund from tax authority and dealing with tax authority
8. Understanding the VAT legislation
9. Cooperation with customers
10. List of exempted and zero rated goods and services
11. Calculation the input tax credit
12. Shorter period of time to lodge document to tax authority

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