

INFLUENCE OF THE PERCEPTION OF TAXPAYERS ON USAGE OF ONLINE TAX PAYMENT PLATFORMS IN SRI LANKA.

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ABSTRACT

This study examines the influence of taxpayers' perceptions on the usage of online tax payment platforms in Sri Lanka. Tax collection is a critical aspect of any country's fiscal management and the efficiency of tax payment systems directly affects revenue generation. With the increasing digitization of public services, many countries worldwide are following the method of paying taxes online. This technology-driven approach to tax collection and payment has gained significant prominence in recent years, offering numerous advantages over the traditional paper-based methods. The Sri Lankan Inland Revenue Department (IRD) has recently introduced an online tax payment platform (OTPP) effective since 08.02.2021. The motivation behind this research stems from the need to understand the influence of taxpayers' perceptions of the usage of new online tax payment platforms. This study employs a quantitative approach to gather comprehensive data. Among the 204,467 individual taxpayers registered in the Inland Revenue Department of Sri Lanka, 230 (according to the Morgan table) participated in this study. A structured questionnaire was used to collect the data. This study used a convenience sampling method to gather data from respondents. Six hypotheses were formulated for this research. According to the descriptive statistics, correlation analysis, and regression analysis, the findings suggest that accessing taxpayer satisfaction, perceived security, perceived usefulness, and perceived ease of use significantly influence the perception of taxpayers regarding the usage of online tax payment platforms in Sri Lanka, while fairness and system quality are not significantly influenced. Finally, this study contributes to the broader understanding of digital transformation in public sector services and offers insights into the specific challenges and opportunities within the Sri Lankan context.

Keywords: Perception of taxpayers, online tax payment platform in Sri Lanka, taxpayer satisfaction, perceived security, perceived usefulness, perceived ease of use, fairness, system quality