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1964 (25)		:
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1962 (1)		:(HO4)
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1994		1948
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(Metrens & Tesche,2002)

(Mansour&Tayib,2010)

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(Yesegat,2008)

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(Walepole,2009)

(Molkner,1995)

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 (Steuben, Undated) (Abiola&Asiweh,2012)
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 (Pryadilinkov,2009) (Yesegat,2008)
 (Firestone,1998)
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(Abiola& Asiwah, 2012)

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(1)

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%27,34	%18.75	75	400		
	%17.39	60	345		
	%21.05	40	190		
	%18.72	175	935		
%72,66	%0,058	465	800		
%100		640	800935		

..(http://www.pmf.ps)

:

.(1)) :

.2 680

%39.2 : ((2)) 650

10

:

:

:

%50.8

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%72,66

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%27,34

%60.8

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60

40

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%21.05

(2)

640	64	325	251	
%100	%10	%50.8	%39.2	

.3

((3)) %90 %10 25
 . 25

(3)

	40	40 - 26	26	
640	211	365	64	
%100	%33	%57	%10	(%)

(" ") .%80.2 : :
 (3.056)

.%76.4

:(HO1)

(4)

.(%80.4)

(3.28)

" 3.32 "

" %83,4 "

(3.28)

" (%82) "

(3.21)

(4)

				()	
%83		0.98	3.32		.1
%82		4.0	3.28		.2
%80.2		0.14	3.21		.3
%76.4		1.26	3.056		.4
%80.4		0.69	3.28		

:(HO2)

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(F)

(5)

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.(0.981
(0.05)

(5)

				()		
	(F)		(F)		(F)	
0.202	1.613	0.917	0.086	0.738	0.421	
0.123	2.142	0.860	0.151	0.387	1.014	
0.981	0.019	0.489	0.717	0.001	6.011	
0.075	2.616	0.326	1.127	0.01	7.131	

(6)

(6)

	0.45	2.576	175	
	0.86	3.456	465	
	0.74	3.216	640	

1994

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(3.456)

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(%79)

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1948

(7)

(3.392)

(%84.8)

65

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(3.152)

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	(F)			(F)			(F)	
0.426	0.856	3.54	0.049	3.061	3.00	0.481	0.825	3.192
0.219	1.531	3.264	0.005	5.368	3.152	0.000	9.038	3.152
0.422	0.864	3.362	0.910	0.941	3.36	0.026	3.132	3.36
0.018	4.088	3.92	0.735	0.309	3.24	0.000	7.781	3.392

(9).

(9)

	3.00		3.288		3.16		2.731
	3.152		3.368		3.216		3.029
	3.361		3.61		3.44		3.028

"

(9)

.(3.029) " (3.288.)
 " " (3.16)
) (3.61) (2.731)
) .(3.44
 .(3.208
 . (3.368)
 " " (10) (3.152)

(10)

	3.392		3.28		3.68	
	3.152		3.32		2.704	
	3.36		3.32		3.488	

.(2.704) (10)
 " " (3.68.)
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(11)

		40		40 - 26		26		
	3.392		3.32		3.44		3.352	
	3.36		3.536		3.28		3.232	

.(8)

(11)

" " "
 40 - 26)
 26) (3.44)(
 .(0.05) (3.352) (
 .(3.32) (40)
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 -(40 - 26) (3.536)
)(26) (2.28)
 .(0.05) .(3.232

:
:(H05)

()

(8)

(12)

.(0.05)

(3.264)

(.% 81.6)

)

(2.688)
 .(%67.2)
 (4 2.96)
 (%74) ()
 .1948
 (2.936)
 (%73.4)

(12)

	(%)				
0.1	%81.6		3.264		.1
0.29	%73.4		2.936		.2
0.42	%67.2		2.688		.3
0.195	% 74		3.70		

(13)

:(HO6)

(13)

						()
	(F		(F		(F	
0.219	1.531	0.115	2.183	0.411	0.926	
0.313	1.681	0.559	0.584	0.062	2.478	
0.134	1.785	0.0893	1.584	0.0872	1.378	

(3.48)		(F)	(13)
	.(%87)		
	:		(0.05)
	:		.
(%86.6)	(3.544)	()	
	(3.464)) ()	
	(%86.8)	(
%85.2	(3.40)	.	
		.	:
%82	(3.28)		
(%81.6)	(3.248)		3 (14)
		:	
.(%84.3)	(3.373)	:	
			:
		(3.656)	
%84	(3.36)		- (%91.4)
		(3.544)	
%.81.2	(3.144)		(%88.6)
(3.248)			
.(%81.3)		(3.44)	
			(%86)
(3.368)		(%85.2)	(3.408)
%.84.2			
		(2.664)	
			.(%66,6)

(14)

(%)						
91.4		0.57	3.656		.1	:
88.6		0.70	3.544		.2	
86		0.68	3.44		.3	
85.2		0.58	3.408		.4	
66.6		0.80	2.664		.5	
%87			3.48			:
%86.8		0.81	3.544		.1	
%86.6		0,88	3.464		.2	
%85.2		0.58	3.4		.3	
%82		0.26	3.28		.4	
%81,2		0.74	3.248		.5	:
%84.3			3.373			
%84		0.30	3.36		.1	:
%81.2		0.80	3.144		.2	
%.81.3			3.248			
%84.2			3.368			

1948

%27.34

%72,66

%60

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(3.216)

26

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% 73.4

.% 81.6

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.(%67.2)

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(3.48)

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The Evaluation of the Performance of Tax Administration in the Palestinian Authority

*Ibrahim Ateeq**

ABSTRACT

This study aims at evaluating the performance of tax administration in Palestinian Authority. The population of this study consists of (800) thousand taxpayers and (935) tax officers of income tax, Value Added tax, and Property Tax directorates in Palestinian Authority. A Purposive sample of (175) officers and (465) taxpayers was chosen. This study used a questionnaire for the data collection. The results revealed that the tax administration in the Palestinian Authority suffers from serious structural and functional deficiencies. Such deficiencies led to ignorance of taxpayer to the importance and objectives of tax, more tax evasions, limits the ability to take rational economic decisions in the light of inability to tax planning. Based on results, the following are some suggested reforms to upgrade the efficiency level of tax administration:

1. Structural reforms aiming at simplifying the procedures and clear identification of authorities and responsibilities of various tax officers.
2. Developing current cadre through training courses and sharing them in building up strategies and the decision making.
3. Enhancing the protective control level on tax officers to prevent and protect them from being subject to corruptive pressures.
4. A committed tax legislation to tax rules which suits taxpayer circumstances should be applied in Palestinian Authority.
5. Enriching the tax culture of the taxpayer with regard of the objectives of tax, and persuade him that the tax administration is national patriotic department which deserves honorable and faithful dealing.

KEYWORDS: Tax Administration, Tax System, Tax Policy, Tax Planning, Tax Evasion.

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