

Towards a Paperless Implementation of Electronic Taxation in BIR RDO 36, Palawan, Issues and Challenges

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Abstract

This study evaluated the effectiveness of taxation procedures and the adoption of the eFiling and Payment System (eFPS) at the Bureau of Internal Revenue (BIR) Revenue District Office (RDO) 36 in Palawan. Employing a quantitative-correlational analysis, the research aimed to understand the current practices and identify factors influencing electronic taxation systems. A total of 100 BIR employees participated in the study. Findings revealed that current taxation procedures are moderately effective, with mean scores indicating a need for improvement in efficiency, accuracy, convenience, and transparency. The eFiling and Payment System (eFPS) also showed moderate effectiveness, facing challenges in efficiency, accuracy, transparency, security, and user accessibility. The analysis identified significant impacts of organizational support, culture, user acceptance, and training on both current procedures and eFPS adoption. Technological infrastructures were crucial in enhancing the effectiveness of eFPS across all areas, including efficiency, accuracy, transparency, security, and user accessibility. The study found no significant differences between the effectiveness of current practices and eFPS adoption regarding efficiency, accuracy, and convenience. Conclusions suggest that improvements are needed in technological infrastructure, organizational support, and user training. Recommendations include enhanced taxpayer training on eFPS, continuous staff development, regular IT upgrades, and policy initiatives to promote digital literacy. These measures are aimed at addressing identified shortcomings and fostering a more effective electronic taxation system.

Keywords: Electronic taxation, eFiling and Payment System (eFPS), taxation procedures, organization support, technological infrastructure