Article

The impact of financial stability between the linkages of awareness and environmental tax compliance

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Abstract: Environmental concern has been given serious attention after the government launched the cleanliness campaign in 1982. The main purpose of the campaign is to awaken citizen about the importance to preserve and conserve the environment due to fluctuation of environmental problem, particularly environmental pollution. Until now, our government had introduced some campaign through 'green incentives' to green practitioners. Newly, our government has allocated few million Ringgits to those states that practices and built 'green' in Budget 2019. However, the pollution statistics shows fluctuation in year 2015 and 2016 and seems the government programmes is not fully effective. Accordingly, this study attempts to investigate the impact of financial stability towards the linkage of environmental awareness and environmental tax compliance. This study only consists 384 tourists in East Coast Malaysia. Data collected using questionnaires. The results indicate a positive and significant difference between low and high financial stability. The results of this study make a contribution to existing literature in the area of environmental awareness and tax compliance. In addition, this research adds further evidence to the value of studying environmental tax.

Keywords: Awareness; Environmental tax; Tax compliance

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Public Interest Statement

World is facing with solemn environmental problem and Malaysia government has allocated huge expenditure to overcome the environmental problem since Malaysia has not implemented the actual or direct environmental tax. Therefore, the detail environmental tax in the theory and international practices were explored and developed an environmental tax model to conserve and preserve the environment. The finding of this research will help to governmental, public, rules and regulation and researchers to get an understanding and knowledge of environmental tax.

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1. Introduction

In line with Malaysia's goal of becoming green growth in 2020 (Chapter 6 in the Eleventh Malaysia Plan) and to create a sense of environmental responsibility amongst Malaysian, the National Environment Day is held on 21 October every year with a different theme. This 'precious' day was declared by the Yang DI Pertuan Agong in 1989 after Commonwealth Heads of Government Meeting

(CHOGM) declared the Langkawi to strengthening the environmental management besides to encourage the involvement of Non-Government Organization (NGOs) to concern on the environment. The purpose of the precious day is to create environmental sensitivity among Malaysian citizen. In addition, a few approaches have been implemented to encourage citizen to be 'green; such as individual tax incentive, business tax exemption, increase public transport and many more.'

However, the environmental pollution is still distressing when the Department of Environment (DOE) reported that the statistics of pollution shows fluctuation from year 2015 and 2016. Besides that, our government also revealed that the total amount spent on environmental conservation shows decreasing around 13.7% from year 2016 to 2017, but the amount spent is still huge, according to the Federal Government Financial Statements. In order to help our government to secure the environment, the environmental tax is the best approach since the Organization for Economic Cooperation Development (OECD) defines the environmental tax as 'any payment to the government for the purpose of environment.

The primary objective of the study is to review the impact of financial stability; particularly income towards taxpayer's awareness and environmental tax compliance through classes the income into high (above RM6001) and low (below RM6000). The study focus on income groups since 11% only of the tourists' income is above than RM6001 and the rest (89%) has income below that RM6000 according to the descriptive analysis. The income variable is studied since taxpayers come from low and high income. This study only focuses on environmental tax implementation in general from the local tourist perspective.

2. Literature Review

2.1. Financial Stability

Income is one of the elements of tax compliance behaviour (Inland Revenue Services (IRS); Ritsema, Thomas & Ferrier, 2003; Tsegaw, 2017; Masud & Kari, 2015). Manaktola and Jauhari (2007) found that consumer with high and low income do not willing to pay for environment, even they support for 'green' environment. This result contradicts with Amirnejad, Khalilian, Assareh and Ahmadian (2006) that found income has a positive relationship to willingness to pay for certain environmental charge.

However, Mahat, Ahmad, Ali and Ngah (2015) using financial stability to measure environmental concern among teachers, found that people with the middle income (RM3001-RM4000) concern more on environmental rather than other group's income. This result is significantly different from Najafinejad (2013); found that people with higher income tend to be 'green' and protecting more on environment rather than people with lower income. By focussing on environmental behaviour in South Brazil, Philippsen, Angeoletto and Santana (2017) found that income is one of the elements in affecting environmental awareness and supported by Rezai, Teng, Mohamed and Shamsudin (2013) and Talwar (2004).

In the respect of tax compliance, Ross and McGee (2011) and Hai and See (2011) revealed that people with lower income have lower compliance rather than people with higher income in Malaysia, but the range of income is not tracked in this study. By using income to measure the tax non-compliance amongst taxpayers in Kuala Lumpur, Teng and Manual (2016) initiate that taxpayer with lower income is more non-compliance rather than higher income. This result is supported by Houston and Tran (2001), exposed that people from lower income group tend to avoid from paying taxes rather than higher income groups.

On the other hand, Durham, Manly and Ritsema (2014) on the study found that tax compliance is not affected by income level, but there is another joint factor influences tax compliance and income level besides economic, social and political factors.

2.2. Environmental Tax

According to Organization Economic Cooperation and Development (OECD), charge, fee, duty and any payments to the government for the purpose of environmental is considered as environmental tax, such as taxes on pollution, taxes on environmentally damaging products and taxes on production that damage the environment in order to enhance ecological sustainable activities and not only operated specifically to manicure in relation to plants, animals, and habitats (Snape & Souza, 2016; de Souza & Snape, 2000).

In the UK, environmental tax authorized by the Conservative Government with the legal coalition of Climate Change Levy, Aggregates Levy, Landfill Tax, EU Emission Trading System (EUETS) and EUETS Carbon Reduction Commitment reported that 7.5% of tax revenue comes from environmental taxes in 2012 produced by Federal Financial Statement of UK.

In the US, the rate of environmental tax is stated in the statute 1992 and motor fuels excise tax is the largest environmental tax since it was declared in 1993. In 2005, around 70 billion or 94% of environmental tax donate by motor fuels excise tax reported in the Financial Report of the United States Government (Metcalf, 2009).

In the respect of environmental taxes, Japan has not implements the direct or specific rate of environmental tax likes UK and US, but Japan introduces and imposes few taxes related and for the purpose of environment such as existing fuel, energy and automobile taxes. These taxes imposed in small amount of the total tax rates. However, Japan is in the planning to introduce a specific environmental tax to address environmental problems, known as a green tax (Japan Center for a Sustainable Environment and Society, JACSES).

As earlier mentioned, Malaysia has not implemented the direct or actual amount of environmental tax, but all related fees for the purpose of environment are considered as environmental tax essentially practiced in Japan. In line with Malaysia's grand vision of becoming a developed country in 2020 and now become 2025, our government targets to reduce pollution by 40% (O'Shannassy, 2013). Pertaining to the objective, the environmental tax is covered by federal and states.

The popular example of most common charge of federal authority is road tax. The road tax is charged based on Cubic Centimetre (CC) of vehicles, and calculated with 'to the total volume obtained from the distance used by the piston multiplied by the surface area of the piston and number of cylinders'. Accordingly, the road tax for the vehicle is differs without taking into consideration of living area.

In distinction to local authority, the charge can belong to state, district, or bodies itself due to different charge and different authority. The most popular example of a state authority charge is a quit rent that also known as assessment tax (Tayib, 1998) as practiced in states' city council is imposed to house, land, trading property (shop, hotel, plant etc.) and industrial property (port, plant etc.). For a house or home residence, the charge is paid to district city council, whereas the annual value is calculated based on the monthly rent of the house, then were multiplied by 12 months. Otherwise, the % rate is based on estimated expenditure of the council such as administrative cost, service cost and development cost. Although the quit rent differs among states, they have to follow certain regulations administered by the federal government. Nonetheless, the state's revenue can be divided into district and the revenue of quit rent belongs to district revenue. Another example of the local authority is the revenue belongs to the body, but they have to pay a specific fee to district rules. The popular example of bodies' authority is the entrance fee when 'tourist' enters the spot. The certain charge has been imposed to the visitors at certain rules such as children, adult and elderly.

2.3. Tax Compliance

Song and Yarbrough (1978) stated that tax compliance may be defined as the willingness and ability to commit with the tax laws determined by ethics, legal environment and self-assessment. Gobena and Van Dijke (2016) express the tax compliance as 'taxpayer complies with the tax law'. In detail, Luttmer and Singhal (2014) explain the tax compliance as a condition where taxpayers report their actual income to be taxed by tax laws.

The 'slippery slope' framework was developed by Kirchler, Hoelzl and Wahl (2008) and stated that tax compliance can be either voluntary or enforced. According to Wolch, Byrne & Newell (2014) and Costa and Kahn (2013), tax compliance comprises of voluntary compliance, forced compliance and non-compliance. Voluntary compliance refers to the taxpayers paid the tax accordingly, whilst forced compliance refers to taxpayers paid involuntary in order to avoid from paying fines and penalty. However, tax non-compliance refers to the taxpayers did not pay for tax.

The affiliation between taxpayers' knowledge and tax compliance has been studied extensively by many researchers (Obid, 2004; Tsegaw, 2017; Bulgurcu, Cavusoglu & Benbasat, 2010). Most of the studies found that taxpayers with lack of knowledge of tax tend to avoid from paying tax rather than taxpayers with high knowledge in taxation. Knowledge is considered as one of the important aspects to change taxpayer behaviour towards tax compliance. If the taxpayer has the knowledge about the motive and the importance of tax, they assume that the tax evasion is criminal and need to be punished. In study the tax morale in Malaysia by using online surveys, Ali and Ahmad (2014) found that tax knowledge is significant to tax compliance behaviour.

Besides knowledge, attitude of a taxpayer is found has significant relationships with tax compliance (Ahangar, Bandpey & Rokny, 2011). The study found that low attitudes tend to be low compliance, whilst high attitude tend to be high compliance. Previously, Saad and Bidin (2009) studies the impact of morale towards zakat compliance and found that attitude and intention are the other key influence the compliance behaviour.

By using perception of tax, Bacho (2007) made a research in Kuala Lumpur and found that perception has strong relationships with tax compliance and concludes that positive perception tends to be compliance and a negative perception tends to be negative compliance. This result is supported by the EU High Level Groups of Experts on Literacy (2012) and suggests government to increase the knowledge in tax through educational programmes.

2.4 Awareness

Bulgurcu, Cavusoglu and Benbasat (2010) describe awareness as the knowledge and understanding about the situation and the potential issues from the situation. Additionally, awareness also is defined as the people aware and committed to the objective of the situation (Warkentin & Siponen, 2015). In the context of technology, awareness is defined as the sense of responsibility in safeguarding public interest in the common interest (Lee, Baring, Maria & Reysen, 2017).

In the respect of to create the awareness, European Literacy Policy Network made a research regarding indicator in awareness and found that awareness can be initiate through knowledge, perception, activities, skills, attitude, motivation, belief, policy implication, channels, programme and campaign. The Philosophy of Bertrand Russell (1910) revealed that awareness come from an experience through attention, sensation, imagination and memory (Russell, 2013). In addition, Partanen-Hartell (1999) stated that awareness can be measured by motivation, knowledge and skills. However, Phillips (2018) discovered that awareness comes from perception, while Khan, Alghathbar, Nabi and Khan (2011) stated that knowledge, attitude, belief, intention and behaviour are the components in awareness. This result also supported by Sukri (2011) that found knowledge and attitude are the indicators influences the level of awareness. Similarly, Kihlstrom (2015) revealed that knowledge is one of the important aspects in awareness besides perception. Other than that, Dienes and Seth (2010) on the study of Perceptual Awareness Scale (PAS) revealed that awareness can be found through experience, by asking the respondent about the content of the situation.

However, in the respect to environmental, Ham, Mrčela and Horvat (2016) revealed that the environmental awareness also known as environmental concern and environmental consciousness. This variant has similar definition and not clearly distinguished. By reason of that, there are lots of studies using these variants with the same objective and variables. In Malaysia, environmental concern extends since our government launched the cleanliness campaign on 2 October 1982. The primary objective of this campaign is to awaken citizen about the importance to preserve and conserve the environment for the future generation. In India, environmental concern has been given

serious attention in the 1970s after the United Nations (UN) sponsored conference on the environment in Stockholm (Sohn, 1973).

For the purpose to protect the environmental quality, 3Rs was introduced by the Ministry of Environment, Japan in 2004, which refers to reduce, reuse and recycle in order to achieve the 'Japan's New Action Plan towards a Global Zero Waste Society' and agreed upon the G8 Island Summit in 2004 in the United States (US). This program not also practice in G8 countries (US, Canada, France, Germany, Italy, Japan, Russia and United Kingdom), but also Asian countries along collaboration and cooperation promoted by Japan and international organizations. Through this program, public awareness has been given the serious courtesy to curb the environmental problem measured by their knowledge, experience, understanding and motivation. On the other hand, International Union on Nature Conservation Programme Office for the Southern Caucasus (IUCN POSC) with the support of National Consultant Merab Pachulia (GORBI) revealed that an attitude of environmental consumer has an important aspect to create environmental concern.

With regard to environmental consciousness, Lafuente and Sánchez (2010) stated that environmental consciousness as a multidimensional and behaviour-oriented concept and classes into affective dimension, dispositional dimension, active dimension and cognitive dimension. As overall, the study concludes that beliefs, attitude and knowledge are the key classes in creating sense of attentiveness. Farther, Shedlovska (2013) developed a model of 'The Conceptual Model for Environmental Consciousness Measurement' with embraces cognitive component, affective component and active component in creating a sense of consciousness. From the model, the study concludes that knowledge, emotion, attitude and willingness are the key component in creating consciousness. In Malaysia, Chelliah starting the research in environmental awareness in 1983 to support the Malaysia campaign to awaken to the importance of environment and classes the 'awaken' criteria into knowledge, concern, beliefs and recognizes. Thus, this study measured the awareness by 5 components: knowledge, attitude, experience, intention and belief. From the study of theories and previous literatures, it leads to the hypothesis of the research:

- H 1: Tourists with lower income is compliance more than tourists with high income

3. Methodology

Researcher using quantitative method to collected data through questionnaire-based survey to the respondents. The population of this study consists 384 local tourists in East Coast Malaysia. The questionnaires were distributed in random. This questionnaire is divided into 7 sections. The first section comprised of questions related demographic information including gender, age, race, marital status and income as the financial stability measurement. For the second until sixth sections, it contains questions related to awareness and divided into separate indicators. Meanwhile, question regarding environmental tax compliance was contained in section seven.

4. Data Analysis

Data analyses were conducted by using the IBM Statistical Package for the Social Sciences (SPSS). In addition, the data were then analysed by using Smart Partial Least Squares (PLS) version 3.0 to test the effect of awareness concerning on environmental tax compliance. The PLS-MGA was also carried out to test the differences between low and high income.

4.1 Respondents Background

The population of the study is 384 as a requirement by Krejcie and Morgan (1970) table. However, after the data screening, approximately 369 samples were used in response to this self-administered questionnaire. Most of them were female (53.7%), followed by male (46.3%) while, 39.3% of them are married and the rest are single (60.7%). Besides that, they are Malay in race (93%), followed by Chinese (4.3%) and the least common was Indian (2.4%) whereas 34.7% of them have education comprising a Diploma followed by secondary school and Degree holder (27.6% and 27.4%, respectively). Based on the total of them, they are aged 21-25 (29.8%), followed by 16-20 (19.8%) and

the least participated was 36-40 years old (10%). Approximately, 69.9% reported that they have not been participating in any environmental programmes and 30.1% only been participating in environmental programmes.

4.2 Awareness and environmental tax compliance

As previously mentioned, the awareness was formed by knowledge, attitude, believe, experience and intention. Thus, questions concerning the awareness were split into the indicator.

The results revealed that awareness contributed 25% to environmental tax compliance. This contribution is considered as weak according to Lea (2007). Apart from that, it displays that the t-value for awareness is 11.980, greater than the minimum significant requirement of 1.645 and the p-value is below than 0.05 at 95% significance level. The range of significance level is based on 'one tailed' hypotheses. Thus, it can be concluded that awareness has a positive effect to environmental tax compliance.

The result for environmental tax compliance shows the difference between voluntary and enforced compliance. As overall, the sum of 387 tourists has a higher probability of voluntary compliance rather than 98 have low voluntary compliance. Besides that, 419 of tourists has high support for environmental tax, contrary to 89 of them have low support for environmental tax and paid because of enforced.

4.3 PLS-MGA

According to the result, it shows that there is a significance difference between low and high income with the p-value lower than 0.05 at the significant value. This result is supported by the t-value from both groups, whereas t-value from group 2 (high income) is greater than the t-value from group 1 (low income). Consequently, the result shows that the tourists from group 2 are awareness more on environmental tax compliance than group 1.

4.4 Results of hypothesis testing

Based on the above discussion, the study can summarize the result of hypothesis as shown in Table 1.

Table 1. Results of hypothesis testing

No	Hypothesis	Result
1	Tourists with lower income is compliance more than tourists with high income	Reject

5. Conclusions

These findings indicate that the level of income affects the level of tax compliance, when the study found that tourist with higher income (above RM6001) is environmental awareness more than the lower income groups and supported the previous finding of tax compliance.

Apart from that, awareness of the environmental tax compliance is still low and not reached the satisfactory level. This is because the study involved only general questions regarding environmental tax that should be known by the respondents as end users. This cause the respondents gave a high neutral or not sure response of the environmental tax. Therefore, the government must convince that environmental tax is purposely to preserve and conserve the environment for the future generation. Thus, the future study is suggested to explore new indicator to enhance awareness among Malaysia citizen about the importance of environmental tax to environmental quality, since Malaysia has not implemented the real environmental tax.

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