

# **Comparison of the effectiveness of the detection system of value added tax and the direct taxes Drgylan**

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**Given that the tax system in its traditional approach is a revenue-collecting system that collects tax revenue various sources of government spending. In this process, all components of the tax system, including taxpayers, taxpayers, operating procedures, and laws, work to generate more revenue for the government. In the traditional approach, there is no trust-based approach to taxpayers (the Iranian tax system is a complex, tasteful and asymmetric process. So that the taxpayers were dissatisfied with the tax agency and the tax agency also not dissatisfied with the taxpayers for not paying taxes on time) In this regard, more operational methods are based on (RAS) -based diagnosis On the other hand, taxpayers are looking for tax evasion and tax evasion techniques. The tax system has been in place in Iran for centuries and there have been many efforts to improve the taxation process, including the adoption of a value added tax system implemented in Iran. In any tax system, the task of formulating laws and regulations, identifying taxpayers, identifying taxpayers, and collecting taxes is the responsibility of an organization known as the organization. And given the fact that there are flaws and deficiencies in all tax systems, this study adds to the efficiency of the recognition organization in two value-added tax systems. And the direct tax system that these two tax systems have been in for over a year and their strengths and weaknesses are clear. And another recently enacted was compared across tax laws, tax processes, taxpayers and human resources. The basis of this research was based on the question: Are there any significant differences between the efficiency of the recognition organization in the two systems of value added tax and direct taxation? In this study, a questionnaire was used for data collection, which consisted of three parts: personal questions, VAT related questions, and questions related to the direct tax system distributed by the tax administration in Gilan province. The data were processed and analyzed by SPSS software and test**

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method as ANOVA. It was found that there is a significant difference between the efficiency of the recognition agency in the value added tax system and the efficiency of the recognition agency in the direct tax system.

**Keywords : Efficiency, Tax, Value Added, Gilan**

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