

A SURVEY ON THE PERCEPTIONS OF TAX OFFICE STAFF ABOUT TAXPAYERS' RIGHTS

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ABSTRACT

This study aims to determine the perspectives of the tax office staff on taxpayers' rights. The population of the study was comprised of Malatya Fırat Tax Office Staff. The questionnaire to collect the data was administered to the entire study group; therefore, no additional sample was formed. Kolmogorov-Smirnov and Shapiro-Wilk normality tests were primarily conducted on the data. In the comparison of the average score obtained by data collection tool with variables, t-test and one-way analysis of variance were conducted in accordance with the questions of the study, and effect sizes were determined. As a result of variance analysis, Scheffe test was performed in order to specify the source of difference between the groups. The study determined that the participants developed moderate positive perception in terms of taxpayers' rights. Therefore, suggestions are made to increase the perception level of tax administration staff towards taxpayers' rights.

Keywords: Tax Office Staff, Taxpayers' Rights, Tax Office, Taxation

JEL Classification: H20, H21, H71

VERGİ DAİRESİ ÇALIŞANLARININ MÜKELLEF HAKLARI ALGILARI ÜZERİNE BİR ALAN ARAŞTIRMASI

ÖZ

Bu çalışmada, vergi dairesi çalışanlarının mükellef haklarına ilişkin görüşlerini belirlemek amaçlanmıştır. Araştırmanın çalışma grubunu Malatya Fırat Vergi Dairesi çalışanları oluşturmuştur. Veri toplama aracı çalışma grubunun tamamına uygulandığı için ayrıca örnekleme alınmamıştır. Verilere öncelikle Kolmogorov-Smirnov ve Shapiro-Wilk normallik testi uygulanmıştır. Veri toplama aracından elde edilen ortalama puanın değişkenlere göre karşılaştırılmasında araştırmanın soruları doğrultusunda t testi ve tek yönlü varyans çözümlemesi uygulanmış, etki büyüklükleri belirlenmiştir. Varyans çözümlemesi sonucunda gruplararası farklılığın kaynağını belirlemek için Scheffe testi yapılmıştır. Araştırmada katılımcıların, mükellef hakları bakımından orta düzeyde olumlu algı geliştirdikleri belirlenmiştir. Vergi dairesi çalışanlarının mükellef haklarına yönelik algılarının olumlu düzeye yükseltilmesi için öneriler geliştirilmiştir.

Anahtar Kelimeler: Vergi Memuru, Mükellef Hakları, Vergi Dairesi, Vergileme

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1. Introduction

There have been taxes since the age that people adopted sedentary life and founded states. It is possible to encounter the taxes collected in kind or in cash in almost every phase of these periods which can be described as the modern history of humanity in one sense. According to Kasimbazi (2004: 9) "Tax is a part of delivered price to live in a modern society. People pay tax as they are liable for paying tax. Taxation is part of a method that the government gathers the sources of income and allocates them among those benefiting from government services. Taxation conceptually includes entire incomes and responsibilities imposed by tax office on individually private persons, legal entities and their properties and property rights" In this respect, taxes undertake specific important tasks and may give rise to significant developments on the decisions of economic actors.

Taxes constitute an important place in the financial structure of governments and also the greatest share of public revenues. Although the view that "taxes are unrequited payments", is dominant in the literature of public finance, taxes are effectively utilized as the main financial source for the results of social and economic problems and for the financing of public services. With this aspect, taxes and tax-related rights can lead to political and social turmoil and can be stated as the main factors of significant developments such as 13th Century Magna Carta Libertatum, 18th Century French Revolution, 18th Century American Revolution, and 20th Century Russian Revolution.

There are two main actors of the process of taxation. One of them is tax offices charged with tax collection in behalf of the government whereas the other one is taxpayers who are liable for paying taxes. Although taxpayers and tax administrations are not equal according to the basis of public law, taxpayer who is liable for paying taxes has liabilities to tax administration as well as some rights. These rights described as the rights of taxpayers are regarded as an extension of the fundamental human rights. The rights of taxpayers have become so by overcoming many difficulties in the historical process. This process which began with 1215 Magna Carta progressed and could not be globally established though some developing countries partially completed this process.

During the period of feudal states in Middle Age to modern democracies in the 21st century, taxpayers have been deprived of many rights, and the ability-to-pay principle was not taken into consideration in the process of taxation; moreover, there have been arbitrary tax practices such as "beard tax" collected in Tsarist Russia in the 17th century. Taxpayers acquired some rights sometimes by local riots and sometimes by great revolutions. In the 21st century, the main problem is not the fact that taxpayers do not have rights against tax administrations, but the fact that these rights are not known and are not put into practice by taxpayers and tax administrations as required. The point of view of tax administration staff on these rights of taxpayers is as important as the perceptions of taxpayers. Therefore, this study was

conducted in order to determine the perceptions of Malatya Fırat Tax Office staff towards taxpayers' rights and to assess the results.

2. Concept of Taxpayer and Taxpayers' Rights

2.1. Concept of Taxpayer

Tax relationship principally is between tax debtor (taxpayer) and tax claimant (government). In some cases, another third party called tax responsible may get involved to this relation (Bilici 2009: 51). Taxpayer is a more passive party compared to government. Erol (2011:1) indicated the importance of taxpayer in democracies by stating that "as democracy and modernity progresses in a country, this passiveness becomes just as active as government". Egeli and Dağ (2012: 131) describes taxpayer as "the person who has pecuniary and formal liabilities against government levying tax by basing on the power acquiring from the public law within the taxation relation. Lastly, TPL describes taxpayer as "*real and legal persons having tax due*" according to tax laws (Tax Procedure Law, Article 8). As it is seen, when making the description of taxpayer, the liabilities of taxpayer are frequently referred, but the rights of taxpayers against the administration are not referred quite frequently. Given these explanations, it is possible to describe taxpayer as real and legal persons liable for tax debt by tax laws, having duties and liabilities against the administration and fundamental rights in every phase of taxation.

2.2. Concept of Taxpayers' Rights

It is an easy process for governments to make a claim on the fortunes of persons. Governments require taxes for major revenue transfer and expenses. In accordance with this requirement, governments are supported with powerful authorities and procedures. However, taxpayers need some rights at least to witness that accrual and collection of taxes is conducted fairly (Bowal and Wanke, 1999). The relationship between taxpayer and tax authority are not equal like the relationship between consumer and producer who are able to make a free choice among goods and services on the market. Whereas taxpayers are trying to pay less tax, government focuses on collecting more taxes. Some rights should be entitled to taxpayers in order to establish a voluntary relation between them and government (Croome, 2008: 2).

There are many factors for full collection of taxes which are the most important source of finance for the government. One of these factors is that taxpayers are aware of their legal rights and utilize them. The numerical increase of taxpayers who are aware of their legal rights and utilize them is observed to raise awareness of taxpaying, decrease the resistance to tax and accordingly to develop voluntary compliance to pay tax (Yurtsever, 2010: 334).

Paying taxes has always been acknowledged as a duty. However, starting with last couple of decades, understanding of obligatory side has lost its significance as a result of rising importance on taxpayer rights. In this purpose, taxpayer's rights

are particularly important because it aimed to increase compliance by raising awareness of taxpaying behavior as a right rather than obligation (Gerger and Yücedoğru, 2012: 142).

Whereas the liabilities of taxpayers are referred as a civic duty in the past, there is the conception of the rights of taxpayers today (Soygüt, 2006: 254). The right of taxpayer can be described in many ways. Some of these descriptions in the literature are these: Taxpayer is one of the fundamental bases of tax (Kaneti, 1989: 79). Owing to the relationship of taxation in principle, the rights entitled to taxpayers in the judiciary relationship between the government and taxpayer are named as taxpayers' rights (Gökbel, 2000: 9). In other words, the concept of individual rights in tax laws emerges as the rights of taxpayers; it refers that when individuals rights are included to this field, the rights of taxpayer emerge (Gerger, 2011: 24). One of the important fundamental rights directly related to the rights of taxpayer is property right, since tax enables the direct transfer from properties of individuals to the government ownership. This transfer should be put into practice correctly, fairly and without violating property rights of individuals. In this sense, the rights of taxpayer can be described as a new kind of the property right and the fundamental human rights related to the relationships of individual-government in the framework of the property right since the cost asked for from taxpayers as taxes leads to a decrease in their properties (Er, 2011: 6)

The concept of the taxpayers' rights and the protection of these rights are closely linked to the concept of human rights. In the past, it is observed that the studies of human rights begun just after the World War II. The concept of modern taxpayer's rights became a question of debate in the last quarter of the 20th century. For this reason, it can be state that the concept of human rights and that of the protection of these rights have a significant impact on the idea of taxpayer's rights. It is clear that the conception of human rights have much more extensive meaning than the conception of taxpayer's rights. However, human rights should be approached as the starting point of taxpayer's rights (Brzezinski, 2010: 17)

The taxpayers' rights developed in a series of waves. The first protection wave is defined as the foundation and description of modern tax systems. The fundamental rights are stated as the fundamental process rights to interpret tax judgments to tax collection and implementation. The second protection wave seems as an administrative framework in order to manage the intensive interaction between the revenue authorities, taxpayers, and the law developments. In order to limit privacy, secrecy, access area and to facilitate the process of seizure confiscation provisions and management process, the rights of administrative problems, private procedures and bases such as providing a series of administrative rights were introduced. The third protection wave includes the final adoption of notifications of taxpayers' rights in order to increase the voluntary compliance to tax and to constitute a tax system for direct foreign investment and trade. The rights should be focused on improving of the relationships between taxpayer and tax office and increasing the

transparency. In this way, a significant precision level is formed for taxpayers and foreign investors. These rights developed in the context of the structural tax form. The fourth protection wave is explained with the supra-national protection developed by agreements and trade blocks. Though these effects have generally indirect impacts, they affect the internal protection development in the long term (Bentley, 2002: 1).

Taxpayers' rights are regarded as a private branch of the subjects of human rights. In general, it is called "legal security" and essentially based on two aspects. These aspects are the protection of human rights in tax treatments and prevention of the arbitrariness of tax authorities. Therefore, the exact border of taxation should be described by laws (Hultqvist, 1997: 44). It is necessary for the foundation of a reasonable taxation process to determine these boundaries and taxpayers' rights.

The voluntary compliance to tax, the successful operation of tax system and the taxpayers' rights necessary for positive perceptions of taxpayers are not only important for taxpayers but also for tax administration (Wheelwright, 1997: 226). There is a social contract between tax authority and taxpayers. The tax authority should take positive steps to support this contract. The honest behaviors of the parties constitute the basis of any contract relationship based on trust (Lars and Bruno, 2002: 92). Tax administration should count that taxpayers declare their actual revenues, and taxpayers should count that tax administration will not be doubtful about their declaration.

A common approach related to taxpayers' rights is about that taxpayers are able to decrease their taxes. Under existing laws, taxpayers should have a right to do alternative jobs in order to limit their taxes (Weisbach, 2002: 89).

In the 21st century global world, there are regulations regulating the rights and liabilities of taxpayers in many countries. After a study of 1990 by The Fiscal Committee of OECD, it explained that the following fundamental rights of taxpayers (regardless of the taxpayer rights declaration) exist in almost all of the countries (OECD, 1990):

- Right to be informed, to get help and notification
- Right to appeal
- Right to pay an accurate amount of taxes
- Right of precision
- Right of privacy
- Right of security and secrecy

These rights have been regulated in many countries. Some of the countries called the regulation of these rights as taxpayers' contracts whereas others named them as the notifications of taxpayers' rights.

3. Notifications of Taxpayers' Rights and Their Importance

The adoption of the notifications of taxpayers' rights called the third wave of the concept of taxpayers' rights led to important developments in the field of taxation. Several provisions in the bill of rights are of critical important for taxpayers and applicable taxpayers' rights should be secured by the constitutions (Williams, 1997: 1). Greater protection for taxpayers is an idea whose time finally arrived. The greater protection was provided by the taxpayer bill of rights (Bussmann and Lasserter, 2011:112).

Notifications of Taxpayers' Rights are related to tax administration and tax collection. The aim of these notifications is to develop the relationship between taxpayer and tax authority since the results of all studies indicated that when there is a healthy relation, voluntary compliance to tax increases and risk of revenue decreases. The objective of the Notifications of Taxpayer's Rights is open tax systems in order to ensure that there are more precise statements related to taxpayers in laws, tax administration is transparent, service levels of the revenue administration increase and there is accountability (Bentley, 2002: 1).

As Mann (1947: 336) stated, the pressures resulting from the instincts of property due to financial and especially tax measures can be stated to be the main reasons of political and social fluctuations. The meaning of the increasing pressures in the instincts of taxpayers by tax measurements are that during the taxation, the ideas of taxpayers are not given importance and those taxpayers' rights are not taken into consideration by the taxation. This situation and other similar situations have been frequently encountered in the process from the feudalism in the Middle Age to our existing modern governments. In other words, the Stamp Tax Law implemented in the colonies by British Mercantilism and taxation process in accordance with the Law that disregard taxpayers' rights are considered as one of the main motives of the American Revolution.

The date that the concept of Taxpayer's Right first emerged is stated to be Magna Carta in 1215. In the historical process, taxpayers' rights have been included in the Petition of Rights and other several universal declarations but a single notification of taxpayers' rights or taxpayer contract were not included.

The development and implementation of taxpayer contracts and the notifications of taxpayers' rights are of critical importance given to the performance standards of tax administrations (James et al., 2005: 4).

Notifications of Taxpayers' Rights and global standards are significant for the authorities of revenue administration to provide tax services. There are some points which should be comprehended on the notifications and tax services (Bentley, 2002: 5):

- Notifications of taxpayers' rights do not aim to increase taxpayers' rights but to improve the adaptation between developing tax administration and taxpayer.

- When governments supply necessary source for revenue administrations, this situation constitutes an inevitable modernization effect in the revenue administrations and there can be a significant productivity growth of services given to taxpayers.
- Taxpayer services can cause remarkable cultural changes in the revenue administration. However, it can generally be achieved only with the support of public sector trade-unions.
- The increasing productivity in the tax administration and remarkably improved communication with taxpayers can create catalytic effect; in this way, there can be a more effective change.
- Managing complaints can enable the ways utilized in administrative audits to be effective by improving revenue administration.

4. Taxpayers' Rights in Turkey

As other countries implementing Continental European legal system, Turkey determined the procedures and principles related to taxation process by laws in detail, adopted strict rules, and regulated the rights entitled to taxpayers in the constitutional norms and tax laws. When comparing the rights entitled to taxpayers in Turkey with taxpayers' rights in modern countries, it is observed that an important part of taxpayers' rights is actually included to Turkish tax law (Gerçek, 2006: 133).

Taxpayers' rights can be examined in three different situations in Turkey. Although there is the Bill of Taxpayers' Rights published in 2006 by the Revenue Administration Department, there are also specific taxpayers' rights defined for the good of taxpayers with laws during and after the tax audit (Gencil and Sarı, 2014:73).

4.1. Notification of Taxpayers' Rights

With the declaration published in 2006 by the Revenue Administration Department (GIB), it was aimed to secure taxpayers' rights in Turkey. The Notification is as follows (GIB, 2006):

“The Notification confirms the loyalty of the Revenue Administration Department to satisfy everyone getting our service, to find solutions for problems with the awareness that tax payment is not an obligation but the right of being a citizen and the right to question, and to service based on the principle of being respectful and fair in a way to provide taxpayer-focused, quality service. For this reason;

- We shall provide clear, timely and reliable service with adequate information.
- We shall direct you to communicate with right persons for any information which you would like to know within the Right to Information Act.

- We shall inform about the developments on tax by means of our web-site updated regularly and printed publications in short time.
- Provided that you register in our free mail system, you will be informed tax-related developments directly from its source instantly.
- We have respect for your personal and private information. We shall not declare and use these information except for the cases determined by Tax Procedure Law.
- We shall provide any convenience to you for your liabilities related to taxes. We shall base on fair, legal, objective implementation of tax laws by considering protection of competition when taking actions and implementing practices.
- We shall enforce laws in tax examinations properly, objectively and consistently. We shall inform you in the every phase of the audit.
- Provided that you send your complaints with your real identity and communication information, we shall respond you in short time. We shall always renew ourselves and commit to provide a better service.

4.2. Taxpayers' Rights in Tax Audit

Taxpayers have specific rights also in the process of tax audit in order to determine the accuracy of taxes to be paid by taxpayers (Erol, 2010: 17-20; Erol, 2010: 31-34). Taxpayers have some important rights in tax audit process such as right to duly request books and documents, a copy of records, legal basis for the execution of tax audit, tax privacy during and after audit, right to request tax audit not to affect workplace activities, and right to utilize confiscated books, documents or records by taxpayer, etc.

4.3. Taxpayers' Rights after Tax Audit

The rights that taxpayers can refer after audit with respect to this audit are as follows (Doğan, 1997: 113-118; Erol, 2011: 4): Right to request a reduction of fines, tax levied and fines imposed to be indisputably paid, conciliation before assessment, lapse of time to be taken into consideration, fallibility to be taken into consideration; and right to intend conciliation, to sue, to appeal the Ministry of Finance by means of complaint, to eliminate tax penalties in respect of heirs in event of death to be taken into consideration, to manage audit process, as well as right of conciliation after assessment.

In the Declaration of Taxpayer Rights, the adequate knowledge and implementation of the existing rights during and after the audit by both taxpayers and tax administration employees have a vital importance in improving tax consciousness as well as in voluntary tax compliance.

5.A Field Study of the Perceptions of Taxpayers' Rights of Tax Office Staff: Sample of Malatya Fırat Tax Office

This part of the study includes the study on the perceptions of taxpayers' right of Malatya Fırat Tax Office staff.

Tax administrations that are one of the two most fundamental elements of taxation play an active role in every stage of taxation process and constantly face with taxpayers. Therefore, the perception of taxpayer and the respect for taxpayers' right adopted by of tax administrations are of importance in terms of the efficiency of taxation. Since the attitudes and behaviors of tax administrations towards taxpayers will directly affect the tax compliance of taxpayers and accordingly the amount of taxes obtained. In this respect, the study aims to determine the perceptions of taxpayers' rights of tax office staff and to contribute to the relevant literature. Furthermore, the study has a critical importance for an efficient evaluation according to the results of the perception level of specified taxpayers' rights. Conducted with this aim, the study seeks to answer the fundamental questions as follows:

1. How do the perceptions of participants towards taxpayers' rights vary?
2. Do the perceptions of taxpayers' rights vary by the gender of the participants?
3. Do the perceptions of taxpayers' rights vary by the education level of the participants?
4. Do the perceptions of taxpayers' rights vary by the occupational experience of the participants?
5. Do the perceptions of taxpayers' rights vary by the age of the participants?

5.1.Research Model

The study utilized cross sectional screening model. Cross sectional screening models are the research approaches that aim to depict a situation in the past or present as it is (Karasar, 2000: 77). The variables to be depicted in cross sectional studies are such as developmental characteristics, reading comprehension skills, voting behaviors, and attitudes and are measured at a time. In this model, a sample of people that can represent the community is selected to depict the opinions of a large community on a specific subject (in the study, Malatya Fırat Tax Office Staff were selected.). Data collection process is based on the questions directed to the people who are the sources of data. Data are collected not from each individual of the community whose characteristics are to be depicted but from a part that represents this community, namely a sample (Büyüköztürk et al., 2013: 177).

5.2. Study Group

The study group of the study was comprised of Malatya Fırat Tax Office Staff. The data collection tool was carried out for the entire study group; therefore, no additional sample was formed. In the process of data entry, those that did not fill the tool completely and checked more than one option were excluded from the study. 30 or more participants are stated to be required in studies in order to carry out statistical analyses, parametric tests (Cohen and Manion, 1994: 90). The study was conducted by means of the data obtained from 42 participants that were selected in above-mentioned process of elimination.

5.3. Data Collection

5-point Likert-type scale of 17 items to determine the perceptions of the participants towards taxpayers' rights was formed by utilizing the scale developed by Gerger (2011) and used in the study of "Taxpayers' Rights and Voluntary Tax Compliance."

The scale is named as "Tax Authorities Scale." Measuring the level of consciousness of taxpayers rights of the participants, the 5-point Likert type scale consists the options of "I totally disagree, I disagree, I am not sure, I agree, I totally agree" and these options are graded from 1 to 5. Accordingly, the maximum score of the scale is 85 while the minimum score is 17.

The extent of scale range was determined by the difference between the maximum and minimum score of the scale divided by the number of groups. Accordingly, the points of 17 – 30,6 were scored as insufficient at all, and the points of 30,7 – 44,3 as sufficient, the points of 44,4 – 58 as moderately sufficient, the points of 58,1 – 71,7 as sufficient, and the points of 71,8 – 85 as quite sufficient.

The internal consistency coefficient (Alpha reliability coefficient) of the scale was calculated as .72. Reliability basically refers to consistency in surveying (Punch, 2011: 95). Alpha coefficient of 0 - .40 is interpreted as a scale not reliable, and alpha coefficient of .60 - .80 as a scale with low reliability, alpha coefficient of .60 - .80 as a scale with considerably reliable, and alpha coefficient of .80 - .1 as a scale with high reliability (Özdamar, 1999: 522). In this respect, the scale evaluating the perceptions of tax office staff towards taxpayers' rights is considerably reliable.

5.4. Data Analysis

The data of the study were analyzed by means of SPSS 17.00 program. Kolmogorov-Smirnov and Shapiro-Wilk normality tests were primarily conducted on the data. The results of the normality test are shown in Table 1.

Table 1: The Results of Normality Test

	Kolmogorov-Smirnov			Shapiro-Wilk		
	Statistic Value	df	P	Statistic Value	df	p
Tax Authorities Scale	.130	42	.107	.938	42	.070

df=degree of freedom, p>.05

As seen in Table 1, the data show a normal distribution. Therefore, parametric tests were utilized in the analysis of data. In the comparison of the average score obtained by data collection tool with variables, t-test and one-way analysis of variance were conducted in accordance with the questions of the study, and effect sizes (d, η^2) were determined. As a result of variance analysis, Scheffe test was performed in order to specify the source of difference between the groups.

5.5. Findings

In regard to the first question of the study, the distribution of the participants in terms of their perceptions of taxpayers' rights is indicated in Table 2.

Table 2: Distribution of the Participants In Terms of Their Perceptions of Taxpayers' Rights

	N	Minimum	Maximum	\bar{X}	S
Tax Authorities Scale	42	42,00	74,00	56,59	7,79324

As seen in Table 2, the minimum score obtained from the scale is 42 while the maximum score is 74. The average score is calculated as 56.59 and this score is in the range of "moderately sufficient." In other words, the perceptions of the participants towards taxpayers' rights are moderately positive.

In regard to the second question of the study, a t-test was performed on the data and the findings are given in Table 3.

Table 3: Arithmetic Average, Results Of Standard Variation And T-Test Of Their Perceptions Of Taxpayers' Rights In Terms Of Gender

Gender	N	\bar{X}	S	Sd	t	p	d
Female	19	57.47	8.31	40	.66	.48	0.15
Male	23	55.86	7.44				

p> .05

Table 3 indicates that the average score obtained from data collection by female participants ($\bar{X} = 57.47$) is higher than the average score of male participants ($\bar{X} = 55.86$). However, this difference between the average scores was found out not to be statistically significant by means of t-test (p> .05).

In regard to the third question of the study, a t-test was performed on the data and the findings are given in Table 4.

Table 4: Arithmetic Average, Results of Standard Variation and T-test of Their Perceptions of Taxpayers' Rights in Terms of Education Level

Education Level	N	\bar{X}	S	Sd	t	p	d
Associate degree	7	53.57	8.52	40	-1.13	.86	-.45
Undergraduate	35	57.20	7.62				

$p > .05$

As seen in Table 4, the average score obtained from data collection tool by the participants graduated from associate degree programs ($\bar{X} = 53.57$) is lower than the average score of the participants graduated from undergraduate programs ($\bar{X} = 57.20$). However, this difference between the average scores was found out not to be statistically significant by means of t-test ($p > .05$).

In order to answer the fourth question of the study, one-way analysis of variance was performed on the data and the findings are given in Table 5.

Table 5: Results of One-way Analysis of Variance of the Perceptions of the Participants towards Taxpayers' Rights in terms of Their Occupational Experiences

	Sum of Squares	df	Mean Square	F	η^2
Between Groups	389.959	3	129.986	3.35*	.19
Within Groups	21100.160	38	55.267		
Total	2490.11	41			

According to Table 5, the perceptions of the participants towards taxpayers' rights in terms of their occupational experiences show a significant difference. According to Scheffe test, there are significant differences between the perceptions of taxpayers' rights of the participants with occupational experience of 0-5 years ($\bar{X} = 59.5$) and of 11-15 years ($\bar{X} = 60.84$), and those with occupational experience of 16-20 years ($\bar{X} = 54.25$) and of 21 years and above ($\bar{X} = 54.34$). Those with high occupational experience obtained significantly low scores from data collection tool.

In accordance with the last question of the study, one-way analysis of variance was performed in order to find out whether the perceptions of the participants towards taxpayers' rights vary in terms of age, and the results are given in Table 6.

Table 6: Results of One-way Analysis of Variance of the Perceptions of the Participants towards Taxpayers' Rights in terms of Age

	Sum of Squares	df	Mean Square	F	η^2
Between Groups	389.452	2	194.986	3.61*	0.17
Within Groups	2100.667	38	55.267		
Total	2490.119	41			

As seen in the table, the perceptions of the participants towards taxpayers' rights have significant difference. According to the results of Scheffe test, this significant difference is between the participants with the age of 31-40 ($\bar{X} = 60.66$), and the participants with the age of 41-50 ($\bar{X} = 54.55$) and with the age of 51 and over

($\bar{X} = 53.89$). This results shows parallelism with the result obtained in terms of occupational experience.

6. Conclusion and Suggestions

Today, taxes which constitute an important place in the financial structures of states and the largest share of public revenues are used for non-fiscal purposes such as to enable the just distribution of income, a reasonable degree of economic growth and development, to ensure economic stability, and to eliminate regional development differences among regions. Therefore, the use of taxes as an efficient and effective tool is critically important to achieve the intended purposes.

The passive part in taxation is taxpayer. Tax law is a branch of a public law and unlike private law, equality is not applicable between the parties of taxation. On the other hand, the understanding of taxpayer in the past that merely pays taxes as a civic duty and does not have any right has been replaced by the understanding of taxpayer that is secured by laws against tax authority and has specific rights. Today, many countries have statute laws that regulate the rights and obligations of taxpayers. However, these rights should be thoroughly comprehended by both parties of taxation in order to establish an efficient tax relation. In accordance with this purpose, the perception levels of Malatya Fırat Tax Office staff representing tax office in terms of taxpayers' rights in the study were examined.

The study determined that the participants developed moderate positive perception in terms of taxpayers' rights. According to the results of the study, the perception of female participants was more positive than male ones whereas the perception of the participants graduated from undergraduate programs was more positive than those graduated from associate degree. It was observed that higher education level refers to positive perception level. This is a positive development for a good tax relation since graduating from undergraduate programs has been now turned into a necessity for working in tax office.

The perception of the participants with occupational experience of 1-15 years is more positive than those with more experience. As the concept of taxpayer rights has become widespread in the recent years, the adoption of a positive perception by officers in the beginning of their careers may be considered as normal. The perceptions of younger tax officers towards taxpayers' rights were determined to be positive, which verifies the above mentioned data.

There is a social agreement between taxpayers and tax office. Tax authority should take positive steps to support this agreement. The honest behaviors of the parties underlie the relations in any agreement based on trust. Therefore, more studies are required to be conducted in order to increase the perception level of tax authority staff towards taxpayers' rights. "Declaration of taxpayers' rights" issued by the Presidency of Revenue Administration should be adopted by both parties of tax. Future trainings, advertisements (public service advertisement etc.) will be effective

in raising the perception. The trainings should be not only for tax officers but also for taxpayers. The activities for children who are studying in all levels of education (especially in primary school level) and are potential taxpayers of future will be effective in long term.

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