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CONTENTS

387 The purpose of tax law: A perspective on financial instruments' fair value adjustments in Portugal
António Martins and Daniel Taborda

402 Encouraging superannuation income streams with tax-free earnings to be taken in a form that provides longevity insurance
Rami Hanegbi

424 Tax professionals' profiles concerning tax noncompliance and tax complexity: Empirical contributions from Portugal
Ana Clara Borrego, Cidália Maria Mota Lopes and Carlos Manuel Ferreira

457 GST compliance and challenges for SMEs in Malaysia
Yong Mun Ching, Jeyapalan Kasipillai and Ashutosh Sarker

490 A cross-cultural study of religiosity and tax compliance attitudes in Malaysia and Turkey
Raihana Mohdali, Serkan Benk, Tamer Budak, Khadijah MohdIsa and Salwa Hana Yussof

506 The role and dimensions of taxpayer commitment in tax compliance behavior
Marina Bornman and Jurie Wessels

Atax
UNSW

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UNSW 6\GQH\
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1. I

two countries are considered to be Islamic countries, there is a possibility that their citizens might have different attitudes towards tax compliance due to their different geographical locations. Therefore, this study aims to determine whether the level of religiosity and its dimensions affect the attitude towards tax compliance in countries with similar religious beliefs. We also think that this research (n) ad (u)2 (d)12.21d12.8 (

people have better mental and physical health than non-religious individuals also increases the effect of religiousness on reducing deviant behavior (Hackney

both countries have met the minimum of 150 responses which has been emphasised by Fowler (1993) as acceptable to describe accurately the population of 15 million.

3.2 Measures

Both of the current studies used the same items for all three variables namely religiosity (REL), voluntary tax compliance (VTC) and enforced tax compliance (ETC). The items for religiosity were adapted from the Religious Commitment Inventory (RCI-10) (Worthington et al., 2003) (see Appendix 4). Some of the items

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