

Assessment of Organisation Satisfaction with the Electronic Tax System in Vietnam

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This study aims to investigate organisation satisfaction with the electronic tax (e-tax) system. By using the partial least squares structural equation modelling method to analyse a data survey of 230 small and medium enterprises, the findings illustrate that the service quality of the e-tax system has no impact on both organisation satisfaction and organisation complaints. In comparison, information quality has a direct effect on organisation satisfaction, and organisation expectation has a significant impact on both organisation complaints and organisation satisfaction. The results provide some recommendations for improving the e-tax system.

Keywords: *E-tax system, system quality, service and information quality, organisational satisfaction and expectation, organisation complaints.*

Introduction

Traditionally, when organisations need to pay taxes, they have to assign their staff to go to the tax office and manually fill in tax declaration forms. It is a complex, time-consuming process for both taxpayers and tax officers, as there are many paper-intensive procedures and complex calculations to be done (Fu, Farn, & Chao, 2006). However, nowadays, thanks to the rapid growth of information technology (IT), they have another convenient choice: the electronic tax (e-tax) services (Saha, 2012). Vietnam's General Department of Taxation has applied IT in formulating and implementing tax system reforming strategies. Among these, the e-tax system design is a breakthrough innovation that provides online tax filing and refunding services, online credit card payment options, and business management and searching tools for tax-related problems (Vietnam Taxation Department). The technology is a

web-based interface that allows organisations to use tax services anywhere and anytime (Hanapi, Latif, Masrek, & Mara, 2010).

Both the local governments and organisations benefit from the widespread adoption of e-tax services. First, it reduces the state budget and generates revenues for the country, which can be later spent on economics, culture, social, and national defence development (Barati, Moradi, Ahmadi, & Azizpour, 2014). Second, when using these services, organisations communally reform tax administrative procedures, effectively use the tax money contributed by citizens, and create good conditions for the tax department to improve management efficiency and provide a better quality service (Hu, Brown, Thong, Chan, & Tam, 2009). On the side of an organisation, e-tax systems can ease the process of tax filing, saving them time and money, while ensuring the accuracy and security of personal, transactional information (Barati et al., 2014).

According to the report of Vietnam's General Department of Taxation, since November 2019, the e-tax system has been adopted in 53 cities and provinces throughout the country. However, just like some countries that are relatively new to the application of e-government services, Vietnam has also faced the problem of a low-level usage of e-services among its citizens (Carter, 2008). However, several studies on organisation satisfaction with the e-tax system in Vietnam have suggested several factors affecting taxpayers' perceptions, thus helping the government upgrade and optimise the system. Therefore, the current study aims to explore this research gap by investigating how organisations perceive their experiences in using e-tax services.

Zeithaml (2000) claimed that customer satisfaction is one's evaluation of a product or service that meets his or her demand and expectations. Lin (2003) demonstrated that when service performance is lower than organisational expectations, the latter tend to make complaints. The term 'satisfaction' is not a new concept in the field of research. However, in the context of e-governance, the literature is gradually evolving and expanding its focus to its usage and adoption issues. Based on the Information System (IS) Success Model of DeLone and McLean (2003), the current paper considers the information quality, service quality, organisation satisfaction, and organisation expectations as key constructs to develop the conceptual model. Then, the research hypotheses are tested in the context of e-tax systems.

Literature Review and Hypotheses Development

DeLone and McLean (1992) first introduced the Information System Success Model with six variable categories of system quality, information quality, information system (IS) use, user satisfaction, individual impact, and organisational impact. The term 'information quality' refers to the value provided by a piece of information to the user of that information, whereas

‘system quality’ represents the technical levels, ensuring the provision of high-quality services that users can effectively avail. These antecedents play a vital role in assessing user satisfaction in which information quality measurement by information characteristics and user-friendliness is assumed to estimate system quality (Doll, 2013; Rai, Lang, & Welker, 2002). However, in 2003, with the explosive growth of e-commerce, IS practice had dramatically changed so that Delone and McLean (2003) reexamined their model and proposed an enhancement. Particularly, they added service quality as a new dimension to evaluate user satisfaction and gathered all the ‘impact’ measures into a single variable called ‘net benefit’. Although they introduced measurable instruments, their later model did not provide an empirical validation in examining the Information System Success Model, thus requiring validation through further applied research (Delone & McLean, 2003; Wang & Liao, 2008).

Customer expectation also plays a vital role in determining overall satisfaction, which measures the perception of a customer before using products or services (Fornell, Johnson, Anderson, Cha, & Bryant, 1996). The American Customer Satisfaction Index (ACSI), which is applied to explain such a relationship, describes the driving indicators of customer satisfaction, including customer expectations, perceived quality, and perceived value (Angelova, 2011). In Vietnam, organisations that are considered taxpayers must use the e-tax system to make tax declarations, payments, and transactions. There is no choice to switch from the e-tax system to the traditional tax system if they have already registered in the e-services platform (Vietnamese Law of Tax Administration).

Service Quality and Organisation Satisfaction with the e-Tax System

Service quality is described as the difference between the expected service and the perceived service (Gronroos, 1988; Seth, Deshmukh, & Vrat, 2005) and that between customer expectations and perceptions of service (Parasuraman, Zeithaml, & Berry, 1988). The SERVQUAL model has been regularly used to evaluate general service quality, in which five dimensions are assessed: reliability, responsiveness, assurance, empathy, and tangibles (Chen, 2010; Khan & Fasih, 2014; Parasuraman et al., 1988). However, the measurement scale is modified and irrelevant dimensions are removed before applying to different service industries. Some authors argued that the five dimensions of this model are industry-specific and that it has distinct characteristics compared to public services (Hussain, Nasser, & Hussain, 2015). Thus, the selection of appropriate dimensions is necessary in this research context.

In the e-tax system studies, service quality indicates how well taxpayers are supported, such as the provision of a dedicated helpdesk or online training (Mohammadi, 2015; Petter & Mclean, 2009; W.-T. Wang & Wang, 2009). However, service quality and online service

studies should be differentiated, in which the former involves telecommunication and offline support, whereas the latter is related to an IT interface or web-based application (Teo, Srivastava, & Jiang, 2009). Taxpayers gain access to the e-tax website by using their electronic devices, indicating that tangible assets provided at the tax office are irrelevant in assessing organisation satisfaction. In addition, the e-tax system is promoted and guaranteed by the government, thereby representing the ‘assurance’ factor. As a result, the relatively unimportant sub-factors, namely, ‘tangible’ and ‘assurance’, can be excluded (Chen, 2010; Jiang, Klein, & Carr, 2002; Kettinger & Lee, 1997; Madu & Madu, 2002). Furthermore, in developing an online system, the personal attention of the staff to the customer is reduced because this can be costly and ultimately ineffective. In case support is needed, taxpayers prefer to contact the public hotline or browse the e-tax website to find related information (Fjeldstad & Heggstad, 2012); they evaluate the information quality and ‘responsiveness’ dimension. Thus, ‘empathy’, or the IT staff’s understanding of the user’s needs while delivering the service (Gorla, Somers & Wong, 2010), is also omitted from the model. Therefore, the current study only adopted two dimensions of the SERVQUAL model: ‘responsiveness’, which refers to the performance of services effectively and efficiently, and ‘reliability’, which is the provision of accurate and dependable services (Hien, 2014).

Many scholars have examined service quality and its cause-effect relationship with satisfaction (Chen, 2010; Delone & McLean, 2003; Landrum & Prybutok, 2004; Parasuraman et al., 1988; Rust & Zahorik, 1993; Venkatesh, Chan, & Thong, 2012). From the viewpoint of the e-tax system study, taxpayers can be satisfied if their requests are processed accurately with prompt support from the IS staff. Consequently, the following hypothesis is proposed:

H1: Service quality has a positive impact on organisation satisfaction with the e-tax system.

Information Quality of the e-Tax System

According to Chen (2010), information quality is an important criterion for assessing taxpayers’ satisfaction with the e-tax system. If good instructions are provided by the government’s taxation department, organisations can easily file and pay taxes with little support from external sources; such ease of use can positively affect their perceptions (Aladwani, 2013). The clearer and more transparent the information is, the greater the satisfaction gained by the taxpayers (Park & Blenkinsopp, 2011). This also means that, in public service, if the local governments communicate and disseminate transparent information, the citizens would have better experiences in utilising the e-tax system, thus enhancing the latter’s satisfaction levels (Beldad, De Jong, & Steehouder, 2010; Chen, 2010; Victor et al., 2015). From these discussions, the following hypothesis is developed:

H2: Information quality has a positive impact on organisation satisfaction with the e-tax system.

Organisation Expectation

Previous studies identified expectation as an important factor that influences satisfaction. It reflects a customer's expectations of the perceived service and directly affects his or her satisfaction, especially when the service is experienced for the first time (Oliver Richard, 1997) or if the public service experienced is provided by the government (Van Ryzin, 2013). In the context of e-tax service studies, aside from expecting a great system quality, the organisation can look forward to rights protection. A great service has fewer system errors and appropriate solutions must be provided to compensate them in cases of any untoward incidents (Abadi, Abadi, & Jafari, 2017). Hence, the next hypothesis is proposed:

H3: Organisation expectation has a positive impact on organisation satisfaction.

Organisation Complaints

When the taxpayers' expectation is not fulfilled, they tend to respond to such a problem by making a complaint. They can lodge complaints directly to tax officials or authorities whenever they disagree with a tax decision, penal taxation and acts of tax agencies or competent people following procedures prescribed in the Law on Complaints, Laws of Tax Administration, Customs Law, and related legal documents. When using the e-tax system, taxpayers mainly complain about system interruption, system errors, system outage, lack of confidence in the e-transactions, and so on, aside from other tax-related problems (Fornell et al., 1996; Moradi Abadi et al., 2017). In a broader view, organisations complain when their service expectations and perceived high service quality are not met. In other words, unsatisfactory experiences are the main reasons behind their complaints. According to exit-voice theory, satisfaction and complaints have an inverse relationship in which raising the former can help decrease the latter (Hirschman, 1970). This has been proven in previous studies, especially the ACSI (Angelova, 2011; Fornell et al., 1996; Hirschman, 1970; Moradi Abadi et al., 2017; Stephens & Gwinner, 1998). Complainants believe that their voice can redress their dissatisfactory experience, help make adjustments to the current situation, compensate for their dissatisfaction, and bring back a better service (Davidow, 2000; McCollough, 2000; Singh, 1988; Susskind, 2005). However, the current research does not focus on these post-effects as it is limited to complaints, satisfaction, and their causes. Therefore, the following hypotheses are suggested:

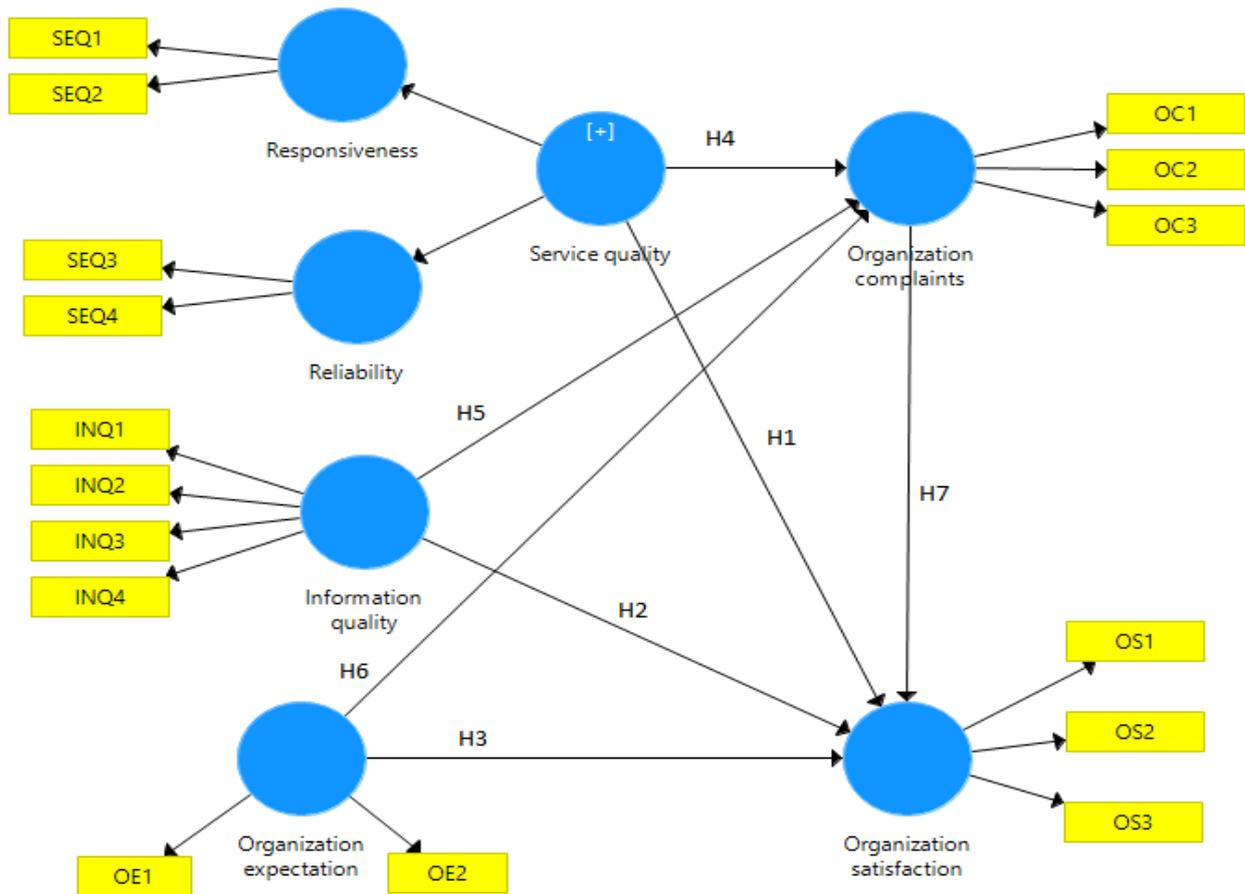
H4: Service quality has a negative impact on organisation complaints.

H5: Information quality has a negative impact on organisation complaints.

H6: Organisation expectation has a negative impact on organisation complaints.

H7: Organisation complaints have a negative impact on organisation satisfaction.

Figure 1. The conceptual model and the hypotheses development.



Methodology

Questionnaire Design

The constructs used in the conceptual framework include four independent constructs of service quality, system quality, information quality, and organisation expectation, and two dependent constructs of organisation satisfaction and organisation complaints. All items in the measurement scale are measured by a five-point Likert-type scale, ranging from 1 being “strongly disagree” to 5 being “strongly agree”.

To evaluate these constructs, a questionnaire is designed by adapting measurement items from previous studies. Particularly, service quality is a second-order construct that includes

responsiveness and reliability and is measured by four items. Information quality is the extent to which information is well provided to help users achieve their objectives (Li, Hung, & Hwang, 2005). Delone and McLean (2003) assessed this construct based on the accuracy, relevance, timeliness, and completeness of the information provided to users. Like service quality, these dimensions have to be modified to fit with the context of public service. When designing an efficient e-tax system, the government omits unrelated information ('relevance') to taxable income and deductible expenditures so that it can meet the expectations of saving users' time (Chen, 2010).

Additionally, the information provided by the Vietnamese e-tax system is mainly about guidance to use the system but not the news, indicating that 'timeliness' and the provision of up-to-date information (Tee, Bowen, Doyle, & Rohde, 2007) are unimportant. Thus, they are excluded from the measurement scale. Furthermore, the 'accuracy' and 'completeness' of information have, together, measured the appropriateness of the information provided. They have an equivalent definition, which refers to the minimisation of wrong information (Fisher & Kingma, 2001) and maximisation of useful information (Chen, 2010).

The remaining constructs are measured by adopting those from Abadi et al. (2017), except for OC2 (When I meet some problems when using the e-tax system, I would file a complaint) and OC3 (Tax authorities receive and handle complaints well; moreover, when they are wrong, they will compensate me in time), which are developed by the authors of the current study after conducting a group discussion with three company directors (see Appendix table).

Data Collection

It took three months from June to August 2019, to distribute 300 survey questionnaires during the training session of the e-tax system's usage which was held by ten tax departments at the District Level in Ho Chi Minh City. The majority of the respondents are accountants, directors, or chief accountants of small and medium-sized enterprises using the e-tax services. After excluding invalid data, there remained a sample consisting of 230 valid questionnaires to test the conceptual model.

Results

Demographic Description

The general information of 230 respondents is given in Table 1, which shows their age, educational levels, roles, and the different types of the organisation they are working for. As can be seen, 82 per cent fall within the age range of 26–45 years. Furthermore, the respondents holding bachelor's degrees comprise about 84 per cent of the sample. Of the

respondents, approximately 76 per cent are accountants. Meanwhile, 75 per cent worked at small and medium-sized limited liability companies.

Table 1: Demographic description

Age	20–25	10
	26–35	60
	36–45	130
	> 50	30
	High school diploma	4
Education	Associate degree	17
	Bachelor Degree	193
	Master and PhD. Degree	16
Position	Director	9
	Accountant	175
	Other (officers, chief accountants)	46
Types of business	Private enterprise	11
	Limited liability company	173
	Shareholding company	20
	Others	26

It is often difficult to conduct an enterprise survey; thus, the sample size for investigating the conceptual model is fair. The Partial Least Square Structural Equation Modeling (PLS-SEM) is appropriate for the small sample size and the analysis of the complex simultaneous relationships (Hair, Hult, Ringle, & Sarstedt, 2016; Rigdon, 2012; Ringle, Sarstedt, & Straub, 2012).

Data Analysis

After computing outer loading, two items of OS4 and OS5 were eliminated from the measurement scale as their outer loadings were lower than 0.7, indicating the unreliability of these items. The satisfactory items are shown in Table 2, which expresses that above 50 per cent of each indicator's variance is explained by the equivalent construct, thus strengthening item reliability. To examine the level of reliability, composite reliability (CR) and Cronbach's alpha are evaluated, but the former is preferred because it provides highly precise measurements of reliability, weighting construct reliability, and internal consistency based on the construct indicator's loadings (Hair et al., 2019). Based on the thresholds provided by these items, the reliability values of the CR tests range from satisfactory to good and mostly fluctuate between 0.7 and 0.9.

In the results of the Cronbach's alpha test, the values of SEQ, INQ, and OE are all good as they are higher than 0.8. Moreover, this indicator of reliability (0.681) is still acceptable

following the rules of thumb of Cronbach's alpha (Diamantopoulos, Sarstedt, Fuchs, Wilczynski, & Kaiser, 2012). Additionally, the rho_A indicators of all items are greater than 0.7 (except this value of reliability, which is equal to 0.685).

After evaluating convergent validity, the results show the association of latent factors with their observed factors by looking at the average variance extracted (AVE). All AVE indicators in Table 2 are greater than 0.5, thus ensuring convergent validity and indicating that these constructs present more than 50 per cent of the variance of the items that make up the construct (Fornell & Larcker, 1981; Hair, Black, Babin, & Anderson, 2010).

Table 2: Reliability and convergent validity

Latent variable	Outer loadings	Cronbach's alpha	rho_A	CR	AVE
Threshold		≥ 0.6	≥ 0.7	≥ 0.7	≥ 0.5
Service quality (SEQ)		0.816	0.821	0.880	0.647
Responsiveness (RES) - second order		0.850	0.853	0.930	0.870
SEQ1	0.938				
SEQ2	0.932				
Reliability (REL) - second order		0.681	0.685	0.862	0.758
SEQ3	0.863				
SEQ4	0.886				
Information quality (INQ)		0.856	0.858	0.902	0.698
INQ1	0.836				
INQ2	0.818				
INQ3	0.882				
INQ4	0.833				
Organisation expectation (OE)		0.839	0.839	0.925	0.861
OE1	0.927				
OE2	0.928				
Organisation satisfaction (OS)		0.856	0.872	0.912	0.776
OS1	0.852				
OS2	0.920				
OS3	0.869				
Organisation complaints (OC)		0.792	0.827	0.877	0.703
OC1	0.803				
OC2	0.889				
OC3	0.908				

Finally, the values of discriminant validity are considered in order to affirm the irrelevance of dissimilar constructs, which can be measured by assessing the cross-loadings and the Fornell-Larcker criterion (Hair et al., 2019). According to this criterion, the square root of the value of a factor's AVE should be compared with the highest correlation coefficient of this factor with others (Fornell & Larcker, 1981). According to the factor correlation matrix in Table 3, which shows the summary of the discriminant validity test, all values are higher than the shared variance for all model factors, indicating that all the identified factors meet the Fornell-Larcker criterion (Fornell & Larcker, 1981; Hair et al., 2018).

Nevertheless, because the difference between indicator loadings is slight, indicating the ineffective performance of this criterion, the Heterotrait-Monotrait ratio (HTMT) of the correlations should also be evaluated to strengthen the results. These indicators are compared to a threshold of 0.85 (Clark & Watson, 1995; Kline, 2011). If the value of the HTMT is higher than this threshold, one can conclude that a lack of discriminant validity exists. Table 4 shows that all indicators are lower than 0.85, thus confirming the discriminant validity of this model.

Table 3: Discriminant validity (Formell-Larcker criterion)

	Information quality	Organisation complaints	Organisation expectation	Organisation satisfaction	Service quality
Information quality	0.836				
Organisation complaints	0.029	0.839			
Organisation expectation	0.155	-0.151	0.928		
Organisation satisfaction	0.391	-0.016	0.533	0.876	
Service quality	0.563	-0.027	0.112	0.176	0.805

Table 4: Heterotrait-Monotrait Ratio (HTMT)

	Information quality	Organisation complaints	Organisation expectation	Organisation satisfaction	Service quality
Information quality					
Organisation complaints	0.111				
Organisation expectation	0.181	0.181			
Organisation satisfaction	0.452	0.077	0.628		
Service quality	0.679	0.129	0.139	0.210	

Testing the Hypotheses

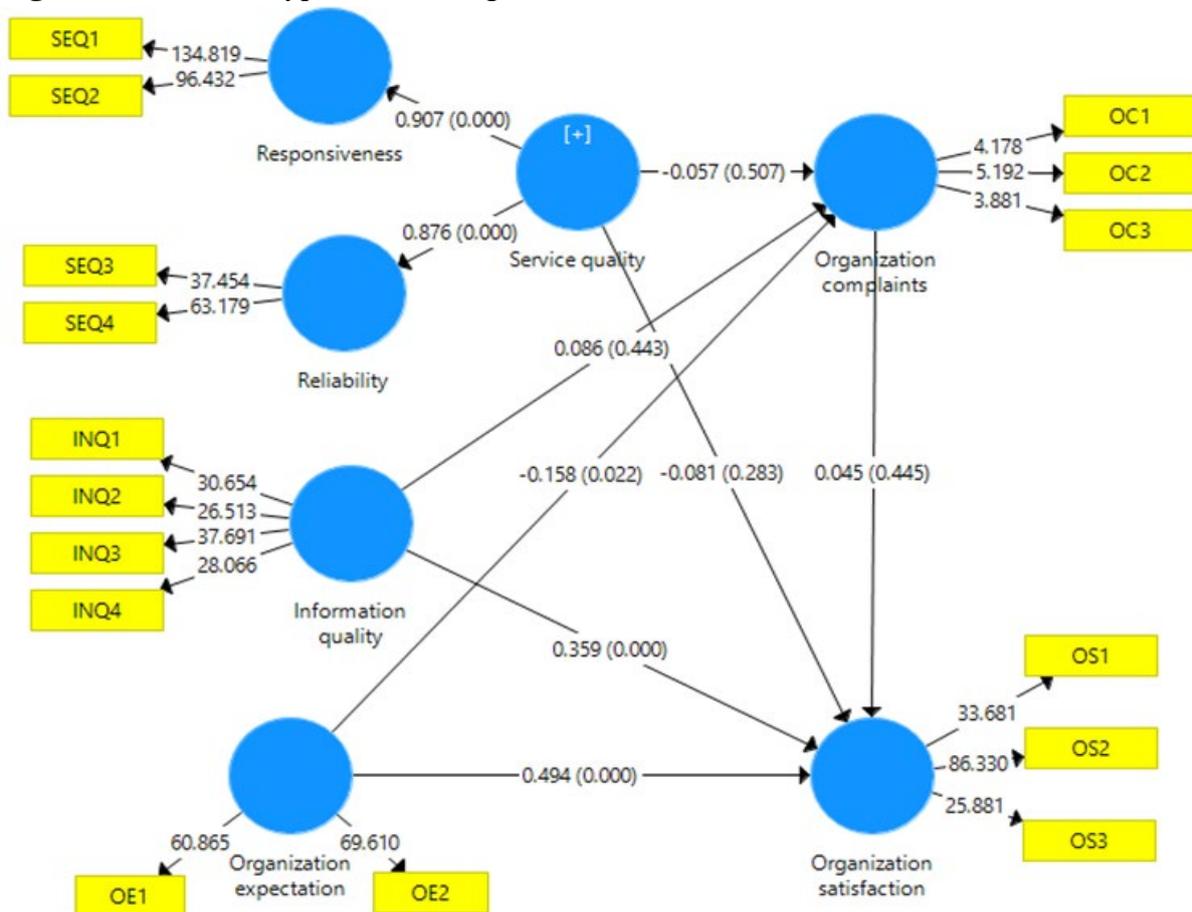
To ensure that the regression results are unbiased, collinearity, which refers to the correlations between predictor variables, should be examined by evaluating the variance inflation factor (VIF). The result that all VIF values are less than three, indicates that they are ideally acceptable, and that collinearity is not an issue in this model.

Referring to Table 5 and Figure 2, three out of seven hypotheses are accepted with a p-value below 0.05. The path coefficients of the three hypotheses, indicating the causes of organisation complaints, are all negative. The findings show the significant effects of both organisation expectation and information quality on organisation satisfaction. More specifically, the effect of organisation expectation on organisation satisfaction is the strongest ($\beta = 0.494$), followed by the effect of information quality on organisation satisfaction ($\beta = 0.359$). Organisation expectation has a negative impact on organisation complaints, as estimated by the coefficient of -0.158 . However, the service quality of the e-tax system has no relationships with both organisation satisfaction and organisation complaints.

Table 5: Results of hypothesis testing

Hypotheses	Estimates	P Values	Results
H1: Service quality -> Organisation satisfaction	-0.081	0.283	Not Accepted
H2: Information quality -> Organisation satisfaction	0.359	0.000	Accepted
H3: Organisation expectation -> Organisation satisfaction	0.494	0.000	Accepted
H4: Service quality -> Organisation complaints	-0.057	0.507	Not Accepted
H5: Information quality -> Organisation complaints	0.086	0.443	Not Accepted
H6: Organisation expectation -> Organisation complaints	-0.158	0.022	Accepted
H7: Organisation complaints -> Organisation satisfaction	0.045	0.445	Not Accepted

Figure 2. Results of hypothesis testing.



Discussions

The study presents and validates a model of organisation satisfaction with the e-tax system based on the ACSI and IS Success Model. First, the results indicate that information quality has a positive impact on organisation satisfaction. This means that respondents from small and medium enterprises in Vietnam are concerned with the quality of information obtained from the e-tax system, which can guide them in the task of filing tax reports. These findings are consistent with the previous study of Wang and Liao (2008). As these organisation personnel are not professionals when it comes to tax-related operations, they always consider the proper use of the system. Although instruction guidelines are fully provided on the e-tax website, this wordy documentation is too complex. That is, although the documents include all relevant matters of e-tax services, they do not provide information regarding specific situations and how to deal with them. In addition, Vietnam's legal system remains burdensome and unwieldy, thereby causing difficulty for taxpayers when finding appropriate guidance information. If taxpayers are willing to spend time to read it over, they can understand and deal with the problem by themselves. However, due to their limited accounting or computing skills, almost all taxpayers tend to be impatient and would prefer to directly call the tax office's hotline service or come to the office for support when having transactional problems, searching for information on their organisation's tax obligations, and so on. Similarly, Fjeldstad and Heggstad (2012) also reported that unmet expectations can lead to more complaints due to the organisation's wasteful spending of time and money on e-tax services.

The behavioural tendency of preferring direct support and the demographic description of the respondents can answer for the irrelevance of service quality and organisation satisfaction. With the high demand for instructional information, low-tech Vietnamese taxpayers pay more attention to face-to-face support or voice support from the taxation department, which are not included in the function of the e-tax system as an online service. Moreover, because the relationship between the local government and its citizens has gradually shifted from management-obedience to serving-voluntary willingness, taxpayers now recognise that the well-delivered services are the government's duties. Consequently, Vietnamese enterprises have not paid attention to what the tax departments are attempting to perform but the tax policies themselves. When having problems with perceived service compared with their expectations, they tend to make complaints and blame the e-government system for not fully performing its duties. In other words, this arises from issues related to how the e-tax system facilitates organisation taxpayers' requests, such as incorrect tax calculation and timely updating of the organisation's information, combined with offline support from tax officers and so on. They partially present the effectiveness and efficiency of the services provided, which in turn, explains the impact of organisation expectations on organisation complaints and satisfaction.

In addition, from this viewpoint, solving the complaints of organisation taxpayers has no relationship with whether or not they are satisfied with the e-tax system. At the beginning of the e-tax system's adoption, what they mostly noticed was the tax policy but not how well the service was delivered online. In summary, our results indicate that taxpayers make fewer complaints if the e-tax system meets their expectations of right protection or good tax performance. They desire to obtain a quick and direct solution from the tax officers, compensation when there is something wrong, and/or transparent transactions. Meanwhile, their satisfaction comes after the provision of high-quality information and fulfilment of expectations but not the quality of the online service provided by the e-tax system.

As the e-tax system has been mandatorily implemented in Vietnam since November 2019, enterprises have to understand their rights and obligations towards using the service. This fact, and the current study's results, indicate that the Vietnamese Government is facing the challenge of making organisations understand the benefits of the e-tax system and utilising the e-tax system's efficiency and effectiveness (unlike the matter of trust in e-government service and continuous intention to use among Singaporean taxpayers) (Teo et al., 2009). To increase the taxpayers' willingness to use the system by themselves and to encourage them to use the online system, the Vietnamese Government should focus on the process of e-tax website content updating and the optimisation of useful information to ensure the taxpayers' full understanding of the system's functions. Aside from online guidance, training sessions are also required to raise organisations' awareness of the e-tax system and its usage (Moradi Abadi et al., 2017) and, especially, to improve computer proficiency in the long term.

Furthermore, the Vietnamese legal system related to taxation is very complex and requires regular updates, which may discourage organisations from fulfilling their financial obligations. The Ministry of Finance and the General Department of Taxation should, therefore, propose administrative reforms, such as reducing legal procedures and promulgating legal documents in a more consistent way to simplify the processing of legal documents. Consequently, taxpayers can easily access, understand, and fulfil their tax obligations more accurately, clearly, and easily by using the e-tax system. Last but not least, due to the Vietnamese taxpayers' behaviour, it is suggested that the evaluation of the e-tax system's performance should be combined with the assessment of its offline service, especially in terms of the provision of direct support from the IS staff. In this context, tax officers should improve their technical and communicating skills and heighten their awareness of good public service so that they can serve taxpayers well. Moreover, the consistency among the provision of service in different places must be ensured to avoid confusion among taxpayers receiving different instructions.

These suggestions aim to increase satisfaction towards the level of online service quality, thus enabling scholars to evaluate Vietnam's e-tax system using a broader sample of users in



future research. Furthermore, the results also imply that Vietnamese scholars should focus on exploring what organisations truly expect from such a system, aside from effective tax performance.

Conclusion

By integrating the upgraded IS Success model and the ACSI, this study assesses organisation satisfaction with the e-tax system maintained by Vietnam's Taxation Department. From the questionnaire survey of small and medium enterprises in Ho Chi Minh City, the results show that the quality of information on the e-tax website and organisation expectation influence the latter's satisfaction and that unmet organisation expectation leads to complaints. In addition, no link has been found between service quality, on the one hand, and organisation satisfaction and organisation complaints, on the other. The findings highlight feasible solutions to improve the information quality of the e-tax system, thus encouraging enterprises to be compliant with the law. In other words, the better the information received by the enterprises, the greater their satisfaction with the e-tax system would be.

Several limitations to this study should be stated. First, the authors were met with difficulties in distributing the survey questionnaires to other cities and provinces in Vietnam. Hence, future studies should conduct a questionnaire survey in those areas not covered in this work. Second, further studies should be conducted after the government required all enterprises in Vietnam to use the e-tax system in November 2019. This is because many enterprises have not yet undertaken preparations to ensure their compliance with the new e-tax system.

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Appendix Table

Construct	Dimensions	Code	Items	Source
Service quality	Responsiveness	SEQ1	I find the e-tax system to be useful and timely.	Alanezi, Kamil, & Basri (2010)
		SEQ2	I find the e-tax system effective in responding to my needs.	Teo, Srivastava, & Jiang (2009)
	Reliability	SEQ3	Any problems resulting from using the e-tax system can be quickly solved.	Chen (2010)
		SEQ4	I find the e-tax system to be transparent and credible.	McKinney et al. (2002)
Information quality		INQ1	The content of the e-tax system helps me understand the system.	Alghamdi & Rahim (2016)
		INQ2	The e-tax system is an accurate source of information for me.	Chen (2010)
		INQ3	My online transactions are always accurate.	Jun & Cai (2001)
		INQ4	The online transactions are accurately dealt with.	
Organisation expectation (OE)		OE1	Similar procedures in e-tax systems are required to maintain taxpayers' rights.	Abadi et al. (2017)
		OE2	A mechanism to protect the rights of the taxpayer is necessary in case of errors in the e-tax system	
Organisation satisfaction (OS)		OS1	I am satisfied with the e-tax system meeting my expectations.	Abadi et al. (2017)
		OS2	I am satisfied with the e-tax service provided quickly and reliably.	
		OS3	I am satisfied with the e-tax system that is easy to interact and easy to use.	
		OS4	I am satisfied with the e-tax system that provides complete and accurate information.	

	OS5	I am satisfied with the e-tax system's handling of my problems/complaints.	
Organisation complaints (OC)	OC1	My complaints are mainly about system outages, delays, and lack of confidentiality and transparency.	Abadi et al. (2017)
	OC2	When I meet some problems when using the e-tax system, I would file a complaint	Self-developed
	OC3	Tax authorities receive and handle complaints well; moreover, when they are wrong, they will compensate me in time.	