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Is it Time to Adopt the Value-added Tax (VAT) System in Kuwait Acknowledgement?

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Abstract: This study aims to explore taxpayers' opinions about the adoption of the VAT system in Kuwait. A structured questionnaire was distributed to potential future taxpayers to achieve this objective. Data are analyzed using descriptive statistics, a one-way ANOVA on ranks, and the Kruskal Wallis H test. Results showed that potential Kuwaiti taxpayers are not enthusiastic about the idea of adopting the VAT system. They did not seem to agree that adopting the VAT would positively impact the Kuwaiti business or the economy. Despite this, the respondents agreed that an effective VAT system could be adopted after following specific steps, and the tax authorities and taxpayers recruit and train specialized personnel, install advanced IT systems, and adjust corporate accounting systems. The results showed that the acceptance of the VAT system is significantly related to the taxpayer's age, academic achievement, and workplace.

Keywords: Taxpayers, Value Added Tax (VAT), Kuwait

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