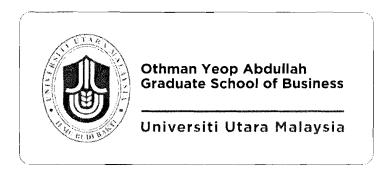
# THE PERCEPTION OF TAXPAYERS TOWARD GOODS AND SERVICES TAX (GST) IMPLEMENTATION

A Thesis submitted to the Graduate School in partial fulfillment of the requirement for the degree of Master of Science (International Accounting)

By NordianaBintiRamli



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### ABSTRAK (BAHASA MELAYU)

Kajian ini dijalankan untuk menerokai hubungan antara niat tingkah laku pembayar cukai jualan tempatan, iaitu 'pengeluar', untuk mematuhi cukai barangan dan perkhidmatan di negeri Kedah dan Perlis. Tingkah laku pengilang dikaji dengan menggunakan teori gelagat terancang ("Theory of Planned Behavior") yang terdiri daripada pembolehubah seperti sikap pengilang, norma subjektif dan kawalan gelagat ditanggap. Selain itu juga, kajian ini telah menambah satu lagi pembolehubah baru iaitu undang-undang dan penguatkuasaan. Sebanyak 103 responden dari kalangan 150 pengilang mengambil bahagian dalam kajian ini. Data dikumpulkan dan dianalisa dengan menggunakan teknik regressi berganda. Keputusan kajian mendapati hanya norma subjektif dan undang-undang dan penguatkuasaan mempengaruhi niat gelagat keputusan cukai jualan tempatan. Manakala sikap dan kawalan gelagat ditanggap tidak mempengaruhi niat gelagat keputusan cukai jualan tempatan. Pembolehubah-pembolehubah dalam kajian dapat menerangkan sebanyak 22% varian dalam niat gelagat.

**Kata kunci**: Sikap; norma subjektif; kawalan gelagat ditanggap; undang-undang dan penguatkuasaan; niat; cukai barangan dan perkhidmatan

### **ABSTRACT**

This study was conducted to explore the relationship between local sales taxpayers', i.e. manufacturers', behavioral intention to comply with Goods and Service Tax (GST) in Kedah and Perlis. The manufacturers' behavioral intention was studied using Theory of Planned Behavior, consisting of variables such as attitudes, subjective norms, and perceived behavioral control. This study also added another variable i.e. law and enforcement. A total of 103 manufacturers participated in this study. Data collected and analyzed by using a multiple regression technique. Results of the study showed that only subjective norms and laws and enforcement affect behavioral intention to comply with local sales tax, while attitudes and perceived behavioral control did not affect behavioral intentions of local sales tax results. Variables in the study could explain 22% variance in behavioral intention.

**Keywords**: Attitude; subjective norm; perceived behavioral control; law and enforcement; intention; Goods and Service Tax (GST)

### **ACKNOWLEDGEMENT**

Above all things, I gave praise, glory, and honor unto Allah for allowing me to complete this project.

I lovingly acknowledge my husband, Shah Rizan bin Mohd Rejab for his support, tireless patience, and faith in me to complete this tedious task. To my daughter, Danisha Alma – you are my source of inspiration, joy and happiness. To my mother, my late father, mother in-law and father in-law, Aini binti Nawi Amran, Allahyarham Ramli bin Yunus, Rokiah binti Chin and Mohd Rejab bin Kamis– you are the source of my spiritual direction and focus. To the rest of my family members and friends, thank you all. All of you have been instrumental in this never ending academic journey, and I really appreciate your morale support directly or indirectly and love each one of you. To my employer, Puan Azarishah binti Ahmad, thanks for your support by giving permission for me to attend my class even it held on weekdays and your understanding in my situation as part time student.

I wish to express my deepest gratitude and heartfelt thanks to my supervisor, Dr. Zainol bin Bidin, for his discerning guidance, positive criticisms and valuable advice throughout the undertaking of this study. His excellent guidance and supervision has rendered me with a minimum pressure and has made this learning process an extraordinary experience. My heartfelt thank to Royal Malaysian Customs Department and all dear the respondents, for their cooperation in completing the questionnaires. Without their help this study might have not been possible.

Sincerely

Nordiana binti Ramli

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### LIST OF ABBREVIATIONS

ATT Attitude

ITT Intention

GST Goods and Service Tax

PBC Perceived Behavioral Control

SN Subjective Norm

LE Law and Enforcement

TPB Theory of Planned Behavior

TRA Theory of Reasoned Action

RMCD Royal Malaysian Custom Department

# THE PERCEPTION OF TAXPAYERS TOWARD GOODS AND SERVICES TAX (GST) IMPLEMENTATION

### **CHAPTER ONE**

### 1.0 Introduction

Malaysian taxation system is generally divided into two: direct taxes and indirect taxes. Indirect taxes are administered by the Royal Malaysian Custom Department (RMCD) and it consists of four components i.e. customs duties, excise duty, sales tax and service tax. Direct taxes are under the jurisdiction of the Inland Revenue Board of Malaysia (IRBM). The IRBM is responsible for all policies relating to direct taxes such as income tax (individual and business), petroleum income tax, real property gains tax, and stamp duty. From the government perspective, taxation is a vital economic tool because it can be employed to regulate the economy, to revitalize economic growth through the granting of fiscal incentives as a principal aim of implementing tax policies and to provide funds for development projects (JeyapalanKasipillai, 2005). Table 1.1 shows that the contribution of direct taxes and indirect taxes to government revenue in 2009 amounted to RM78.375 billion (49.4%) and RM28.129 billion (17.73%), respectively. The table shows that taxation contributes more than 60% to the Malaysian government revenue.

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