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**PERCEPTIONS OF SALARIED TAXPAYERS TOWARD THE  
REINTRODUCTION OF GST IN MALAYSIA: A STUDY IN PADANG  
TERAP, KEDAH**



**MASTER OF TAXATION  
UNIVERSITI UTARA MALAYSIA**

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**PERCEPTIONS OF SALARIED TAXPAYERS TOWARD THE  
REINTRODUCTION OF GST IN MALAYSIA: A STUDY IN PADANG  
TERAP, KEDAH**

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Project Paper Submitted to  
Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM),  
Universiti Utara Malaysia,  
in Partial Fulfilment of the Requirement for the Master of Taxation

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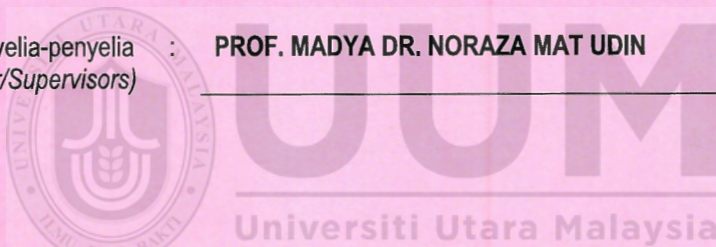


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## ABSTRACT

The Goods and Services Tax was introduced in Malaysia in 2015 in order to enhance the revenue collection and tax efficiency but it was abolished in 2018 due to strong public resistance. Recent challenges in fiscal aspect as well as declining in revenue from Sales and Services Tax (SST) have reignited the discussion on the reintroduction of GST. This study examines the salaried taxpayers' perceptions toward the reintroduction of GST by focusing on four key factors which are tax literacy, perceived compliance costs, perceived fairness and government communication. A quantitative research design was employed, using a structured questionnaire administrated among 260 secondary school teachers in Padang Terap, Kedah, representing salaried taxpayers in a rural Malaysian context. A total of 195 usable responses were analysed. The findings revealed that the respondents possessed moderate tax literacy but expressed significant concerns about GST's fairness and affordability. Other than that, more than half of the respondents were unwilling in accepting the reintroduction of GST but supports increased when measures such as lower GST rates on essential goods, transparent tax revenue usage and targeted subsidies for low-income groups were introduced. The findings also highlight the importance for targeted awareness campaigns, tiered tax structures and transparent reporting to build trust and compliance among the taxpayers. These insights provide critical implications for the policymakers in considering the reintroduction of GST in Malaysia.

**Keywords:** GST reintroduction, tax literacy, perceived compliance costs, perceived fairness, government communication

## ABSTRAK

Cukai Barang dan Perkhidmatan (GST) telah diperkenalkan di Malaysia pada tahun 2015 bagi meningkatkan kutipan hasil dan kecekapan percukaian, namun demikian ia telah dimansuhkan pada tahun 2018 akibat penentangan kuat daripada orang awam. Cabaran semasa dalam aspek fiskal serta penurunan hasil daripada Cukai Jualan dan Perkhidmatan (SST) telah menghidupkan semula perbincangan tentang pengenalan semula GST. Kajian ini meneliti persepsi pembayar cukai penggajian terhadap pengenalan semula GST dengan memberikan tumpuan kepada empat faktor utama iaitu: literasi cukai, persepsi kos pematuhan, persepsi keadilan dan komunikasi kerajaan. Reka bentuk penyelidikan kuantitatif telah digunakan dengan soal selidik berstruktur yang diedarkan kepada 260 guru sekolah menengah di Padang Terap, Kedah, untuk mewakili pembayar cukai penggajian di kawasan luar bandar Malaysia. Sebanyak 195 respons yang boleh digunakan telah dianalisis. Dapatan kajian menunjukkan bahawa responden mempunyai literasi cukai pada tahap sederhana, tetapi menyatakan kebimbangan yang ketara terhadap keadilan dan kemampuan membayar GST. Selain itu, lebih daripada separuh responden tidak bersetuju dengan pengenalan semula GST, namun sokongan meningkat apabila langkah seperti kadar GST yang lebih rendah untuk barangan keperluan, penggunaan hasil cukai secara telus dan subsidi bersasar untuk golongan berpendapatan rendah diperkenalkan. Dapatan ini juga menekankan kepentingan kempen kesedaran bersasar, struktur cukai berperingkat dan pelaporan yang telus untuk membina kepercayaan dan pematuhan dalam kalangan pembayar cukai. Hasil kajian ini memberikan implikasi penting kepada pembuat dasar dalam mempertimbangkan pengenalan semula GST di Malaysia.

**Kata Kunci:** pengenalan semula GST, literasi cukai, persepsi kos pematuhan, persepsi keadilan, komunikasi kerajaan

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## LIST OF ABBREVIATIONS

GST	Goods and Services Tax
SST	Sales and Services Tax
GDP	Gross Domestic Product
RM	Ringgit Malaysia
SMEs	Small and Medium Enterprises
RCT	Rational Choice Theory
SET	Social Exchange Theory
SPSS	Statistical Package for Social Science



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## CHAPTER ONE

### INTRODUCTION

#### 1.1 Background of the Study

In Malaysia, the tax system has seen significant reforms over the past decade of which Goods and Services Tax (GST) had been introduced in 2015 to replace Sales and Services Tax (SST 1.0). GST is a value-added tax levied at a rate of 6% being implemented with the aim to broaden the tax base by diversifying government's revenue, reducing reliance on oil and gas and enhancing the efficiency of the country's taxation system to address the issues of SST 1.0 (Mohammad Fadzillah & Husin, 2016). The implementation of GST had significantly contributed to the government's revenue by generating RM44 billion in 2017. However, following GST's abolition in 2018 and the reintroduction of SST 2.0, revenue collection dropped to RM28.3 billion in 2022 (Ministry of Finance Malaysia, 2022).

Despite its fiscal benefits, GST faced considerable public backlash during its implementation period. Dissatisfaction peaked during the 2018 general election, which saw a change in government and the replacement of GST with SST 2.0. Researchers believe that this rejection is due to its inadequate public understanding, concerns over rising living costs and administrative challenges, which collectively contributed to its unpopularity among taxpayers (Narayanan & Latiff, 2024). Furthermore, public concerns include perceived inflationary pressures, compliance burdens and unequal impacts on low-income households (Mohammad Fadzillah & Husin, 2016).

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## APPENDIX A QUESTIONNAIRES

1. Age group / Berapa umur anda?

26 – 35 years

36 – 45 years

46 – 55 years

Above 55 years

2. Gender / Apakah jantina anda?

Male

Female

3. Relationship Status / Status Hubungan

Single

Married



4. Years of Experience of Working / Tempoh Pengalaman Berkhidmat

Less than 1 year

1–5 years

6–10 years

11–15 years

More than 15 years

5. Monthly Income (Estimation) / Pendapatan Bulanan (Anggaran)

Below RM2,500

RM2,501 – RM5,000

RM5,001 – RM11,000

Above RM11,000

6. Number of Dependents in Household / Bilangan Tanggungan dalam Isi Rumah

0

1–2

3–4

5 or more

7. How would you rate your overall knowledge about GST?

(1 = Not knowledgeable at all, 5 = Very knowledgeable)

1     2     3     4     5

8. How would you rate your overall knowledge about Sales and Services Tax (SST)?

(1 = Not knowledgeable at all, 5 = Very knowledgeable)

1     2     3     4     5

9. If GST is reintroduced, would you be willing to pay GST?

Yes

No

10. What rate for GST would be acceptable for you?

- Below 3%
- 3%–5%
- Above 6%
- I do not support GST at any rate

11. What would increase your acceptance of GST? (Select all that apply)

- Transparent use of tax revenue
- Lower GST rate for essential items
- Proper education and awareness
- Strong anti-corruption measures
- Government subsidies for low-income groups
- I do not support GST at all

12. I believe GST is a fair system for all income groups.

(1 = Not agree at all, 5 = Very Agree)

- 1     2     3     4     5

13. GST affects low-income groups more than the rich.

- 1     2     3     4     5

14. GST system can be made fair through proper exemptions or subsidies.

- 1     2     3     4     5

15. GST should be reintroduced only if fairness can be ensured.

- 1     2     3     4     5

16. I receive accurate and timely information about tax policies.

1     2     3     4     5

17. Do you find the information you received reliable?

Yes

No

18. The government has clearly explained the GST system in the past.

1     2     3     4     5

19. I trust the government to implement GST transparently.

1     2     3     4     5

