ISSN:1991-8178

Australian Journal of Basic and Applied Sciences

Journal home page: www.ajbasweb.com

Movement to Gst: The Perception of University Students on Goods and Services Tax Implementation in Malaysia

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ARTICLE INFO

Article history:
Received 3 October 2015
Accepted 10 October 2015
Published Online 13 November 2015

Keywords:
Good And Service Tax (GST), Compliance, Student Perception

ABSTRACT

This study aims to examine the tax knowledge of university students towards the compliance of GST implementation. Another objectives are to study the understanding of the student towards the compliance of GST implementation and to identify the opinion of the student towards awareness of GST implementation. There are 400 students have been chosen as respondents in this study. Simple random sampling was chosen as sampling technique and data were analyzed by using Statistical Packages for Social Science (SPSS) version 20. Descriptive analysis was performed, followed by reliability test to ensure the consistency of identifying variables. This study provides evidence for the acceptance and rejection of society, especially full-time students in Malaysian public university on GST implementation.

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To Cite This Article: Muhammad Syafiq Abdullah, Subri Hasim, Abd Rahim Romle, Helmie Sheha Che Azemi, Mohd Hafiz Mansor, 6Marni Majid., Movement to Gst: The Perception of University Students on Goods and Services Tax Implementation in Malaysia. ***Aust. J. Basic & Appl. Sci.,*** *9(34): 167-173, 2015*

INTRODUCTION

Tax on the public purpose is a charge imposed by the government to the people who have an outcome in the country. Generally, Malaysia taxation divided into two kinds of tax, the direct tax and indirect tax (Mohammad, Ahmad & Deris, 2010). A direct tax is a form of taxes where the burden cannot be distributed or transferred by the payer to others and quoted directly by the government through the bodies responsible. Direct taxes include income tax, land tax and stamp duty. Direct taxes are collected and fully supervised under the Inland Revenue Board of Malaysia (IRBM) which is one of the main revenue collecting agencies of the ministry of finance and have autonomy in tax administration **(**Bridel & Lontoh, 2014**).** Indirect taxes are taxes collected by an intermediary such as a grocery store from someone who bears the ultimate economic burden of the tax as a customer (Saad, 2009).

GST will replace sales tax available at 6 percent. At this time the sales tax levied on goods when imported or manufactured in stages. Service tax is imposed on certain services, including professional, hotel and restaurant. GST is charged as tax system more comprehensive, efficient, transparent and effective (Zhou, 2013). It is also expected to increase annual tax revenue for the government (Al-Mamun *et al*., 2014**)**. GST implementations are believing it does not charge and it will increase government revenue and will reduce the corporate tax and individual income tax. Royal Malaysian Customs is expected to administer the GST on behalf of the government. However, the government is expected to announce the limits (threshold amount) in any business organization that sales do not reach these limits do not need to be registered and to impose GST on customers (Abdullah, Idrus & Mehat, 2013).

GST was introduced in Malaysia is based on a number of approache, known as the supply of GST. The type of this supply is divided into three forms which known as standard rate supplies, zero rates supplies and exempt supplies (Sahoo, 2015). Standard rated supplies are taxable supplies of goods and services which are subject to the standard rate. Zero rated supplies are taxable supplies which are subject to a zero rate, that is not liable to GST at the output or input stage. Exempt supplies are non-taxable supplies which are not subject to GST at the output stage that is, when supplied to the consumer. However, the GST paid on input by the businesses

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cannot be claimed as tax credit (Rizal, Rusyidi & Fadillah, 2013).

Problem Statements:

The problem statement in this study is about the knowledge and opinion from students in UUM towards GST. Nowadays many students confuse about GST whether it will benefit or become burden to them.

However the implementation of GST becomes a big question because most people have a different understanding of the GST. During the announcement of the proposal and implementation of the GST, people, especially full-time students who will facing the world of work out there understand the GST and determine the components contained in the tax system? Most people are not exposed to information and knowledge of GST (KPMG, 2013). The debate appears to some people, especially students, which have a different opinion on the implementation of the GST whether the tax burden on society. The question also arises whether the implementation of GST will affect low-income earners? And whether the tax system of GST significantly affects the development of the country. All these questions will be answered by a thorough study

Research Objectives:

The objective of the study is objective and purpose of the study was conducted. The purposes of this study, the intended objectives are as follows:

i. To study the tax knowledge of full-time students towards the compliance of GST implementation.
ii. To study the understanding of the student towards the compliance of GST implementation
iii. To identify the opinion of the student towards awareness of GST implementation

Literature Review:

Good and Services Tax (GST):

The spread of value-added tax (VAT), also called a goods and services tax (GST), was a very important development in taxation. GST is actually collected at various stages of the production process (Embong, 2014). There are so many countries has done the GST include the members of the OECD. GST was introduced for the purpose of increasing the federal government revenue with neutral and transparent manner. GST is focused on consumption than income. More use of items subject to GST more taxes payable. In addition, the tax burden can also be distributed evenly through the use by the user. In fact, the tax base can also be extended.

It would give the federal government wider scope for tax collection as it would help diversify the tax base away from reliance on direct taxation, which accounts for slightly over 56 percent of total revenues. As sales tax contributes just 4.6 percent of the government's total revenue, GST has much potential for helping to bolster the sustainability of Malaysia's public finances. It could also allow corporate and individual income tax rates to be reduced (Kumar, 2014).

The Government aimed to implement this new tax scheme in the middle of year 2011. By doing so, they hope this will help to increase the economic growth in Malaysia (Lee & Ng, 2015). Finally, on the 25th of October 2013, Malaysian Prime Minister Datuk Seri Najib Razak announced the introduction of the Goods and Services Tax (GST) in Budget 2014 to replace the current sales and services tax; GST will be effective on April, 2015(Alappatt & Shaikh, 2014). The finance Ministry also said that the Gross Domestic Product (GDP) will increase by 0.3 percent and the export increase by 0.5 percent.

Malaysian's Awareness On The GST Implementation:

One of the fundamental ways to increase public awareness is through knowledge (Chan, Troutman & Bryan, 2000) asserted that tax knowledge can be imparted through general understanding of the tax regulations. Knowledge provides the taxpayers with the ability to comprehend the need for a new tax reform and this would eventually promote compliance.

The Self Assessment System was introduced in 1947 plays an important role for taxation learning process to taxpayers. To promote the principles of voluntary compliance, they were done more activities such as public relation, tax education, tax consultation, guidance and examinations (Bidin, Mohd Shamsudin & Othman, 2014). In addition, tax knowledge will also reduce the potential of evasion. In a cross country study by Richardson (2006) towards 45 countries in the world, he finds that education in general has negative relationship with tax evasion, where the tendency to evade tax will reduce with the level of education.

However, it is still questionable whether this general level of education will increase tax compliance. This is because in a study toward a group of salaried individuals in Malaysia, they found that the taxpayers' competency level is quite low even though most of them have tertiary education (Narayanan, 2014). This is an alarming situation because it might impact their readiness to exercise appropriate compliance under the new self-assessment system (SAS). In a study by Junainah (2002) towards the implementation of SAS among individual taxpayers in Kota Kinabalu, Malaysia, she also finds that most of the taxpayers unwilling to participate in SAS because of the burden that they have to face, especially in terms of filling up tax return and calculating income tax payable. They are very comfortable with the simplification of the formal system.

Tax Compliance:

Tax compliance can be defined as the degree to

which a taxpayer complies or fails to comply with the tax rules of their conutry (Marziana *et al*., 2010). Tax compliance is different from tax avoidance and tax evasion because it is defined as seeking to pay the right amount of tax (but no more) in the right place at the right time where right means that the economic substance of the transactions undertaken coincides with the place and form in which they are reported for taxation purposes. A tax avoider seeks to pay less than the tax due as required by the spirit of the law. A tax compliant taxpayer seeks to pay the tax due (but no more) (Williams & Martinez-Perez, 2014).

Chan, Troutman and Bryan (2000) carried out a survey to compare compliance behavior between Hong Kong and US taxpayers. They found that the US respondents' decision to comply with tax laws was primarily driven by age and education, which in turn positively influenced moral development and attitude. In contrast, Hong Kong respondents have shown negative link between education, moral development, attitude and compliance (Ramli, 2012) On the other hand, taxpayers are less compliant when they perceive the tax system to be unfair (Spicer and Becker, 1980 and Mustafa, 1997).

In Malaysia, studies on tax compliance have been conducted by several researchers. However, studies on tax compliance behaviour, especially on indirect tax are scarce (Hazmi, 2009). Thus, this study can hopefully contribute to the literatures on compliance behaviour in indirect taxation. With regard to tax compliance, previous researchers have examined the role of taxpayer tax knowledge and taxpayer satisfaction.

Methodology:

Questionnaires were distributed to all 400 respondents in one of public university in Malaysia. This questionnaire has four parts. Section A contains questions on demographic variables containing sex, age, race, status, field of study and semesters. Section B is a question of Tax knowledge that included several questions, yes and no choice of 6 questions. While Section C is the section of 8 questions related to understanding to compliance. Each question made up of five measured in Likert scalepoint, from '1' (strongly disagree) to "5" (strongly agree). Respondents are required shows the level of agreement or disagreement with each statement said. Last Section is Section D which is contain a subjective question in the form of perception.

In this study, standard statistical techniques are used for the purpose of data analysis. Statistical a Package Social Science (SPSS) version 20 was used to analyze the data. Descriptive analysis was performed, followed by reliability test to ensure the consistency of identifying variables.

Findings And Discussions:

Out 400 respondents, 56 are men, 344 were women. Based on the races, 295 (74%) Malays, 79 (20%) Chinese, 17 (4%) Indians and 9 (2%) others. Majority of respondents were aged between 19-23 years that is a total of 368 respondents representing 92 percent. The analysis also showed that a total of 31 respondents aged between 24-28 years representing 8 per cent, while only 1 person only represent 3 percent of respondents aged 29 years and above. From the analysis, 13 respondents or 3.3 percent respondents were married. A total of 386 respondents or 96.5 percent is single and others only one respondent, representing 0.3 percent.

The analysis also showed that a total of 92 respondents, or 23 percent of the student semester 4. 7 respondents representing 1.8 percent of the respondents were students semester 5 and 8 respondents representing 1.3 per cent of the student semester 8. Meanwhile 4 respondents represent 1 percent of the student semester 1 followed by 2 respondents, or 0.5 per cent of students from semester 3 and 1 respondent was a student semester 7.

Table 1: Descriptive Statistics of Variables Tax Knowledge (n=400).

Variable	Frequency/ Percentage			
Tax Knowledge	Yes	%	No	%
1. Do you understand about GST?	312	78.0	88	22.0
2.Do you know the date GST was introduced in Malaysia?	368	92.0	32	8.0
3. Do you understand the concept of GST?	271	67.8	129	32.3
4. Do you support the GST?	52	12.8	349	87.0
5. Do you understand the old tax system SST?	209	52.3	191	47.8
6. What are tool that has become a main source supply information on GST?				
a) Article/ Magazine	53	13.3	347	86.8
b) Newspaper	147	36.8	253	63.3
c) RMCD report	56	12.0	344	86.0
d) Electronic Media	339	84.8	61	15.3
e) Others	48	12.0	352	88.0

Table 1 shows the frequency level of tax knowledge of respondent compliance with the implementation of the GST in Malaysia. Some questions have been raised which covers some fundamental aspects that are found in the implementation of the GST as an knowledge of the

GST, the date of implementation of the GST, the GST, GST and support for the old tax system SST. The results showed 78.0 percent of respondents know the GST, and 22.0 percent of respondents did not know the GST.

The findings also showed that 92.0 percent majority of respondents know the date the GST was introduced in Malaysia and 8.0 per cent of respondents did not know when the GST was introduced in Malaysia. At the next item, by 67.8 percent of respondents know the true concept of GST and the remaining 32.3 percent of respondents still do not know the concept of GST. The findings also showed that 12.8 percent of respondents supported the GST and a majority of 87.3 percent of respondents did not support the GST. On the fifth item, a total of 52.3 percent of the respondents understand the tax SST system and 47.8 per cent do not understand the tax system SST.

The findings showed that 13.3 percent chose magazine and articles as a primary source to spread GST information and 86.8 per cent majority said no. The findings also showed that 36.8 percent said newspapers are the primary source for information related to GST and the majority 63.3 percent said no. A total of 12.0 percent said reports of RMCD is the main source of dissemination of information GST and the remaining 86.0 percent said report from RMCD not the main source of dissemination of information GST. Majority 84.8 percent of respondents said the electronic media is the main source of GST information and the remaining 15.3 percent said no. Findings also shows 12.0 percent chose other sources as the dissemination of GST information and 88.0 percent said no.

Table 2: Descriptive Statistics of Variables Understanding to Compliance (n=400).

Variable	Strongly Disagree (%)	Disagree (%)	Not Sure (%)	Agree (%)	Strongly Agree (%)
1. GST is not easy to manage	3.5	4.8	20.5	29.0	42.3
2. The current database is inadequate for the implementation of the GST	21.8	23.8	41.3	11.0	2.3
3. In my opinion, the GST are not appropriate to replace SST	4.5	9.8	31.0	19.0	35.8
4. I think GST can increase revenue through higher tax compliance	12.5	13.8	31.8	27.8	14.3
5. Auditing will be more effective with GST	10.5	19.0	45.3	17.8	7.5
6. In my opinion, the GST tax classification is very clear	15.3	31.0	38.0	12.5	3.3
7.GST encourage voluntary compliance	28.3	27.0	32.5	8.8	3.5
8. In my opinion, an open public debate related to GST should be done	2.8	3.5	16.3	25.3	52.3

Table 2 shows the questions were posed to respondents regarding their views on the issues arising in the implementation of the GST. Respondents were given a choice of answers that include a scale of one to five, where one represents the scale of "strongly disagree", the scale of two "disagree", the scale of the three "not sure", scale four represent "agree" and the last scale of five represents the answer "very agree ". When asked about the GST is not easy to manage, 42.3 percent of respondents indicated that they strongly agreed with the statement. While 29.0 percent indicated that they agree, 20.5 percent are not sure, 4.8 percent disagreed with the statement, and only 3.5 percent strongly disagreed with the statement. The second statement is "current database is inadequate for the implementation of the GST", 41.3 percent of respondents not sure with this statement, 23.8 percent agreed and 21.8 percent of respondents strongly agreed with the statement above. Other answer 11.0 percent disagree and 2.3 percent strongly agree.

The next statement filed in this section is “GST not suitable to replace the SST", the majority of respondents 35. 8 percent strongly agreed, followed by 31.0 percent still not sure, 19.0 percent agree and 9.8 percent disagreed and the remaining 4.5 percent of respondents stated strongly disagree. Next, the fourth statement is "GST can increase revenue through higher tax compliance". 31.8 percent of respondents are not sure and 27.8 percent agreed and 14.3 percent strongly agreed with the statement. 13.8 percent of respondents disagreed and 12.5 percent stated they strongly disagree. The fifth item on the statement, the majority of respondents, 45.3 percent were not sure when it is said to be more effective auditing of GST ", 19.0 percent of respondents disagree, followed by 17.8 percent agree, 10.5 percent strongly disagreed, and 7.5 percent strongly agreed.

The findings also showed that, the GST tax classification very clearly, 38.0 percent of respondents are still not sure, followed by 31.0 percent disagree, 15.3 percent strongly disagree, 12.5 percent agree and 3.3 percent strongly agree with this

statement. The majority of respondents are still not sure with the statement that "the GST would encourage voluntary compliance", 32.5 percent of respondents are not sure, followed by 28.3 percent strongly disagree, 27.0 percent disagree, 8.8 percent agree and 3.5 percent strongly agree more. In the last statement in this section, 52.3 percent of respondents strongly agreed open public debate related to GST conducted. 25.3 percent agree followed by 16.3 percent are still not sure. 3.5 percent disagreed and the remainder is 2.8 percent more respondents strongly disagreed with this statement.

Table 3: Descriptive Statistics of Variables Opinion (N=400).

Variable	Frequency	Percentage
Burden to society	158	39.5
Should to be studied deeply	60	15.0
Good for society and country development	43	10.8
Not suitable to implement	76	19.0
Others	63	15.8
Total	400	100

Table 3 shows the distribution based on respondent answers to the statement on the part D. The majority of respondents, 39.5 percent said the GST is burden to society. In this section there are respondents who say the price of goods increased to the maximum because there are traders who make overlapping like SST and GST. Necessities of life increasingly difficult to fulfill. The findings also showed that 19.0 percent of respondents said that GST is not suitable for implementation in Malaysia. There respondent stated that, the country had just suffered losses due to natural disasters. There are many people who have lost property and already overburdened. 15.8 percent of respondents did not give any opinion on the statement provided in section D. 15.0 percent of respondents said the GST should to be studied deeply considered taking into account all aspects of people's willingness. Transparency should also be taken into account when reviewing the reasonableness of GST and the rates charged should be considered again. 6 percent seen too much and affect the people indirectly. 10.8 percent of respondents agreed and supported the GST is good for society and national development. There respondents said the country was deteriorating economic position and the GST is one of the tools that can help the government to overcome the country's economic problems quickly, easily and effectively.

Table 5.0 shows the distribution based on respondent answers to the statement on the part D. The majority of respondents, 39.5 percent said the GST is a tax system that imposes. In this section there are respondents who say the price of goods increased to the maximum because there are traders who make overlapping like SST and GST. Necessities of life increasingly difficult to fulfill. The findings also showed that 19.0 percent of respondents said that GST is not suitable for implementation in Malaysia. There respondent stated that, the country had just suffered losses due to natural disasters.

There are many people who have lost property and already overburdened. 15.8 percent of respondents did not give any opinion on the statement provided in section D. 15.0 percent of respondents said the GST should be considered taking into account all aspects of people's willingness. Transparency should also be taken into account when reviewing the reasonableness of GST and the rates charged should be considered again. 6 percent seen too much and affect the people indirectly. 10.8 percent of respondents agreed and supported the GST is good for society and national development. There respondents said the country was deteriorating economic position and the GST is one of the tools that can help the government to overcome the country's economic problems quickly, easily and effectively.

Conclusion And Recommendation For Further Research:

Generally, this study provides evidence for the acceptance and rejection of society, especially full-time students of Universiti Utara Malaysia towards GST implementation. The implementation of studies has shown that some things need to be considered and discussed involving all the answers given by each respondent in the survey results. Based on the studies that have been created, it can be concluded that almost half of respondents did not understand the definitions, concepts and components contained in the GST. There are only a handful of them know the meaning of GST but filling contained in the GST cannot be explained. This problem affects compliance with the GST. Students' understanding of the implementation of the GST is still at a low level, a low understanding is recognized attempting to influence public opinion and compliance particularly towards the implementation of GST.

Based on the findings in the fourth chapter describes the majority of the public, especially the students said that the GST was to burden the people and should not be implemented in Malaysia. This is because the rates charged are very high and are not relevant to the country's GDP. This high rate of load directly to the people of the middle and lower classes. In addition, there are some retailers who increased their prices. Difficult for people, especially students identify the components of taxable goods because there is no clear classification of goods subject to and not subject to GST. The situation is bewildering and confusing people. For some people the GST in Malaysia is largely irrelevant and ineffective implementation of aspects of public acceptance. Citizens as consumers also seem not to be addressed and effective protection from price increases that should not be. Legislation and law enforcement less effective in protecting people. It's

hard to obey when people look the GST as a tool to manipulate people.

A good example for Malaysia to follow is Singapore, which has been successful in its GST implementation since 1994. Some of the critical factors for successful GST implementation in Singapore are a strong commitment from the government, well-designed implementation timetable and well drafted laws, close cooperation between the different authorities involved, a comprehensive public education campaign, strict enforcement and an effective GST audit program.

Suggestions for improvement and build especially a society important to ensure that students receive appropriate information about the GST. Clear and comprehensive information will form the universal acceptance of the public to the GST. Only then will it have the confidence of the people, especially students and their willingness to adhere to the implementation of the GST. Compliance will provide a lot of impact on people in terms of support and improvement and the government will not deal with irrational actions such as holding public demonstrations in protest against the government implement the GST. GST has just implemented, the people as a whole have yet to receive a tax reform which is defined as a burden to the people.

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