Students' Perception towards the Newly Implemented Goods and Services Tax (GST) in Malaysia

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Abstract

The purpose of this paper is to investigate the students' perception towards the newly implemented Goods and Service Tax (GST) that has been implemented in Malaysia starting from April 1, 2015. The students' perception is measured through satisfaction analysis. Sets of questionnaire has been designed and distributed to 242 students at International Islamic University Malaysia (IIUM) and later analyzed using SPSS. The result shows that majority of the students disagree with the methods taken to implement the GST.

Keywords: Indirect taxation, Goods and Services Tax (GST), Students' Satisfaction, supportive attitude, non-supportive attitude

1. Introduction

Malaysia is an upper-middle income country with a highly open economy. Its economic transition is moving towards the path of achieving Vision 2020 *(Wawasan 2020)* which has been layout by the former Prime Minister Tun Dr. Mahathir Mohamad. Vision 2020 is a path designed in order for Malaysia to achieve a fully developed country by the year 2020. Not only that, according to Tun Dr. Mahathir Mohamad, by the year 2020, Malaysia is expected be a united nation, with a confident Malaysian society, infused by strong moral and ethical values, living in a society that is democratic, liberal and tolerant, caring, economically just and equitable, progressive and prosperous, and in full possession of an economy that is competitive, dynamic, robust and resilient. However, the years that left in order for Malaysian to achieve their aim is less than five years. Therefore, in order to achieve the listed targets which have been made during the tabling of the Sixth Malaysia Plan in 1991, various initiatives have been made by the government. The Malaysian government has been making amendments in the policies and structuring various transformation programmes. Among the programmes that have been introduced are the Government Transformation Programme (GTP) which was introduced in 2009 and also Economic Transformation Programme (ETP) on 2010. In brief, GTP is basically a broad-based programme of change to fundamentally transform the government into an efficient and *rakyat-centred* institution with the objectives that the priorities shall be made according to the matter concerning the *Rakyat* (society) and delivering fundamental changes on nationwide basis (Performance Management and Delivery Unit, PEMANDU). On the other hand, ETP is aiming elevate the country to developed-nation status by 2020, targeting gross national income (GNI) per capita of US$15,000 and represents as the catalyst for economic growth and investments needed for Malaysia to achieve high-income status by 2020.

Despite those transformation plans that have been made by the government, the sources of revenue also among the important factors in stabilizing the country's economic condition. Taxation is one of economic mechanism used to regulate one country's economy. It is also known as the main source of revenue for the government. Therefore, tax policy is implemented for several reasons, and among those have been highlighted by Lee, Ng, Tan, Tong and Shaipah (2007) are, in order to grant fiscal incentive to encourage economic growth, regulating the distribution of income and wealth, improving the disadvantaged sector of society and regulating specific undesirable activities such as smoking and gambling.

Taxation in the Malaysian context can be divided into two categories, namely direct tax and indirect tax (Faridah & Loo, 2006). Direct tax are income tax, real property gain tax, stamp duty, petroleum income tax and film hire duty. Direct taxes fall under the jurisdiction of the Inland Revenue Board of Malaysia (IRBM). On the other hand, indirect taxes are service tax, sales tax, custom duty, excise duty, gaming tax and entertainment tax and it is administered by the Royal Malaysian Custom Department (RMCD). In addition to those taxes, the current Prime Minister, Dato' Sri Haji Mohammad Najib bin Tun Haji Abdul Razak, had announced that Goods and Services Tax (GST) would be implemented on April 1, 2015 based on the newly approved Goods and Services Tax Act 2014. Basically, the initiative for GST has been made under ETP, but only recently, the government decided to implement this policy. It is believed that through the implementation of GST, the indirect tax systems will be much more stable rather than the previous system of Sales and Services Tax (SST). Therefore, GST is seen as an alternative to strengthened and stabilized the government's revenue in the future (Saira, Zariyawati & May, 2008). However, to those taxes, this announcement has stirred both positive and negative reactions in the society ever since the announcement was made. Will the society satisfy over the current economic policy that has

been implemented and what will be their attitude towards this issue? Therefore, this study is aim to give clear understanding on the factors that influence the perceptions of students towards the implementation of GST. It attempts at explaining in terms of the attitudes and satisfaction of the students towards GST. This paper is expected to answer the following questions:

Q1: What are different attitude expressed by the students towards the GST?

Q2: What are the students' levels of satisfaction towards the implementation of goods and services tax (GST)?

2. Goods and Services Tax (GST)

Taxation is the main source of revenue for the government. It is a compulsory charge imposed by the government without any expectation of direct return in benefit (Kanimozhi, 2013). Therefore, all income of companies and individuals accrued in, derived from or remitted to Malaysia is liable to tax (Inland Revenue Board of Malaysia). Dalton defined tax as a compulsory contribution imposed by a public authority irrespective of the amount of service rendered to the payer in return. On the other hand, Plehn defined it as generally a compulsory contribution of wealth levied upon a person or a corporation to defray the expenses incurred in conferring common benefits to the residents of the country. Tax can also be defined as a compulsory levy on private individuals and organizations by the government to raise revenue to finance expenditure on public goods and services (Pearce, 1990). From the definition that given by various scholars regarding tax, it can be concluded that tax is compulsory upon individuals and involved authority in order for it to be executed.

GST which is also known as VAT or the value added tax in many countries is a multi-stage consumption tax on goods and services. GST shall be levied and charged on the taxable

supply of goods and services made in the course or furtherance of business in Malaysia by a taxable person. GST is also charged on the importation of goods and services. GST (or VAT, according to the country's choice of term) is not a new type of tax; in fact, it is proposed to replace the current consumption tax such as the sales tax and service tax (SST). The introduction of GST is part of the government's tax reform programmed to enhance the efficiency and effectiveness of the existing taxation system (Royal Customs Department, 2013). Table 1 below shows the list of countries that have implemented GST according to region.

Table 1. List of Countries Implementing GST/VAT According to Region

No.	Region	Numbers of Countries
1	ASEAN	7
2	Asian	19
3	Europe	53
4	Oceania	7
5	Africa	44
6	South America	11
7	Caribbean, Central and North America	19

Source: Royal Malaysian Customs Department (RMCD)

Up until 2015, GST (VAT) has been implemented by more than 160 countries around the world. However, as VAT was suggested for Singapore as early as 1966, and only been implemented in 1994, in Malaysia, the version adopted lacked appeal and raised concerns about equity, inflation, investment and administrative feasibility (Narayanan, 1991). Only during the 1989 budget, the Malaysian government had manifested their intention to introduce VAT in the near future in order to compensate for the loss of revenue due to the reduction in direct taxes (Malaysian Institute of Taxation, 1995). This intention however was brought forward into every budget discussion every year. Finally, in the 2014 Budget, the government had officially announced that the GST Act 2014 would be officially implemented by 1 April 2015.

In accordance to its implementation, the government has set a fixed rate levied on the goods and services list of items, as what have been stated in Subsection 10(2) of the Goods and Services Tax Act 2014 [Act 762]), *'..the rate of tax shall be fixed at six per cent on the supply of goods or services or on the importation of goods'*. Referring to the information provided in the RMCD websites, there are 3 types of taxable supplies under GST namely standard-rated supply, zero-rated supply and exempt-tax supplies. Standard rated supply is where the goods and services that are charged with a standard rate. Most items would be transacted under standard rated supply. You charge output tax at 6% and could recover credit back on their inputs. Both zero rated supplies and exempt supplies do not charge output tax to customers. The difference between the 2 types of taxable supplies is the treatment of the claim of input tax. On the other hand, zero rated supply **is** eligible to claim the input tax charged by supplier. For zero rated supplies, the supplier would not charge input tax. For expenses incurred, the businesses could claim back the input tax. And lastly are the exempt tax supplies. This cannot claim the input tax even though it is charged by supplier. For example, medical services is an exempt supply, hence a hospital cannot claim input tax.

2.1 Objectives of Goods and Services Tax (GST)

Throughout the implementation of GST (or VAT) in some countries, they do receive various reactions and arguments from researcher in order to explain the system precisely. One research mentioned that the argument on the equity of VAT based on the Hobbies theory of equity, which states that the people should pay tax based on what they withdraw from society's resources, as measured by consumption, rather than what they contribute to such resources as measure by income (Oladipupo & Izedonmi, 2013). Basically, they are trying to say that VAT is a win-win situation where both government and society will receive the benefits from it. However, the implementation of VAT can be seen through two main reasons.

One are those countries adopted due to the mandatory platform either because it was a condition precedent to becoming a member of a regional grouping like EEC or because of the linkage with the colonial master such as Senegal. The second group was merely persuaded to adopt VAT systems as a means of enhancing their revenue-base by such international bodies as World Bank, International Monetary Fund such as Nigeria (Oladipupo & Izedonmi, 2013).

However, in the case of Malaysia, GST was introduced during the Najib's administration in order to fight the problem of budget deficit. As we all know, tax is one the sources of government revenue and direct taxation is one of the mechanisms to generate revenue besides this indirect tax. However, this type direct tax (for example, income tax) has led to many negative behaviors such as tax evasion and tax avoidance. The occurrence of such behavior will only lowering the revenue of the government. Therefore, GST is seen as a way to minimizes tax avoidance and tax evasion due to the need to issue and obtain invoices to claim tax deduction for taxes imbedded in inputs from previous stage of production chain foster great compliance (Narayanan, 2014). He also mentioned that GST is able to protect revenue from tax evasion by retailers as compared to a single-stage sales tax imposed solely at the retail sales tax (RST). Thus this will lead to a more stable source of revenue for the government. GST also offers a single unified system where the tax burden is equally shared between the services and manufacturing industries, whilst simultaneously broadening the tax base. This will help to minimize tax exemptions as well as the compounding effects of pyramiding tax, tax erosion, transfer pricing and value shifting (Lau, Tam & Heng, 2013). The objective of introducing a comprehensive indirect tax on consumption is to provide a stable source of revenue which would be less sensitive to economic fluctuations than direct tax (Malaysian Institute of Taxation, 1995).

2.2 Arguments against Goods and Services Tax (GST)

Although the government view the implementation of GST will be beneficial for all, however, this acknowledgement does not comfort the society over the implementation of this new economic policy. There are several arguments that have been highlighted by Suresh Narayanan (2014) is his article and among them are the major fear for the society towards the implementation of GST is the increase in the price level. With many of the subsidies of products has been lowered and taken off, it seems that GST implementation is considered as worsening the scenario. On the other hand, the society seems to oppose this idea due to the conception of a fiscally irresponsible government would use the GST as a revenue generating machine without addressing wasteful expenditures and leakages that occur through corruption, the lack of transparency and accountability in the management of public finance. They seem to be confused over the full benefits that they will received from this situation.

3. Conceptual Framework

This research will be adopting and adapting the psychological economic that has been developing by Martin Fishbein and Icek Ajzen. Theory planned behaviour is basically an extended theory of reasoned action from Ajzen and Fishbein. Most studies that have been done previously in relations with society's behaviour or attitude towards compliance and non compliance of taxation used this psychological economic theory.

The theory of planned behaviour (TPB) was developed by Ajzen and Fishbein in 1988. The theory proposes a model which can measure how human actions are guided. It predicts the occurrence of a particular behaviour, provided that behaviour is intentional. Models of behavioural intention are depending on three factors which are attitude toward the behaviour (AB), subjective norms (SN) and perceived behavioural control (PBC). This theory suggests that a person's behavioural intention depends on the person's attitude about the behaviour and subjective norms and therefore, they will act according to what they believe is

the most appropriate. The diagram for theory planned behaviour as shown in the Figure 1 below.
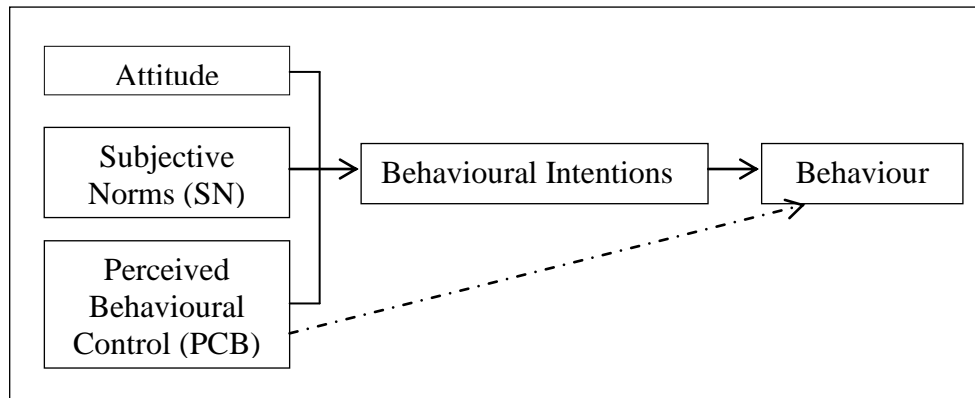

Figure 1. The Theory of Planned Behaviour
Source: Icek Ajzen (1991)

As mentioned earlier, there are three factors existed in directing the behaviour intentions which later on will be the cause of the apparent behaviour. Those three factors are attitude, subjective norms and perceived behavioural control.

Attitude can be defined in terms of the individual's findings themselves. It is how they feel about performing certain behaviour, either positively or negatively. This can be found through the assessment of one's belief regarding the consequences arising from behaviour and an evaluation of the desirability of these consequences. This individual attitude will later develop into their intentions on performing or not performing certain behaviour.

Second factor that will contribute to individual's behavioural intention is subjective norms. Subjective norms are individual's perception of whether people that are important to the individual think the behaviour should or should not be perform. This contribution from the norms or the surrounding society will be the basis for an individual to form an opinion and motivation. It is also can be view as the social pressure to perform the target behaviour.

The last factor is perceived behaviour control. Perceived behavioural control indicates people's perception of their ability to perform a given behaviour. This factor is able to lead

directly to the individual behaviour. It is how much a person has control over the behaviour and how confident a person feels about being able to perform or not perform the behaviour.

Therefore, in this paper, this theory will be adopted and adapted in order for it to answers the research questions and research objectives that have been lined out earlier in this research. The conceptual model will be developed in order to understand the student's perception towards the newly implemented government and services tax in Malaysia. The conceptual model can be seen in Figure 2 below.
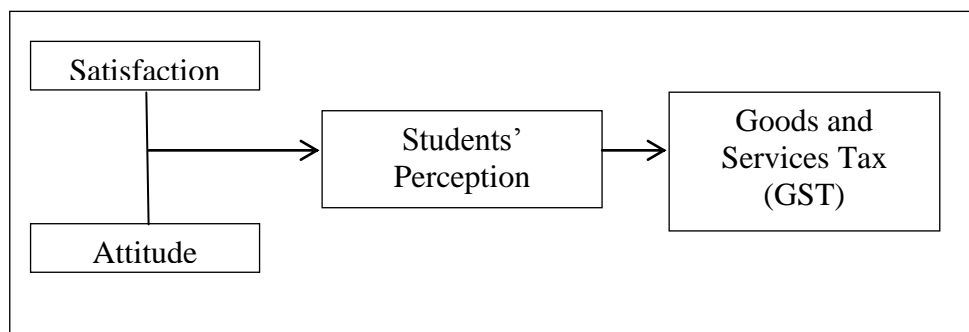

Figure 2. Conceptual Model

Figure 2 above shows that the student's perception towards the newly implemented goods and services tax (GST) will be viewed from two major perspectives namely the satisfaction of the student and the attitude towards the conception GST. Those variables will later form the perception and how they view the newly implemented taxation policy in Malaysia.

4. Methodology

The study presents the statistical analysis of 242 respondents from Kulliyyah of Islamic Revealed Knowledge and Human Sciences (KIRKHS) at International Islamic University Malaysia (IIUM). It measures the students' perceptions towards the newly implemented goods and services tax (GST). A total of 260 sets of survey were distributed within the Kulliyyah but only 242 were returned and valid. The data are later analyzed using

reliability analysis, cluster analysis and descriptive analysis. This study aimed at measuring the level of student's satisfaction and attitudes towards the implementation of GST. The reliability analysis result in Table 2 shows that the Cronbach's Alpha is 0.764 for 24 items. Chua Yan Piaw (2012) mentioned that reliability test should meet .65 to .79 in order for all items in the questionnaire to be valid. Lower level of correlation will need some modification in terms of the items that have been formed.

Table 2. Reliability Statistics

Cronbach's Alpha	N of Items
.764	24

5. Results

The results are divided into several subsections which are descriptive statistics and cluster analysis.

5.1 Descriptive Analysis

Descriptive statistics is the first step in data analysis. This type of statistics function as a mechanism that will help in describing or summarizing the data that has been collected (Chua, 2014). Descriptive statistics permit the researcher to meaningfully describe many pieces of data with a few indices.

The sample consists of 242 respondents comprising of students within the Kulliyyah if Islamic Revealed Knowledge and Human Sciences, International Islamic University Malaysia. The frequency distributions are obtained for respondents' gender, marital status, age, programme type, level of study, CGPA, financial status and the majoring or specialization as shown in table below.

Majority of the respondents are within the female students as the gender distribution for them was 66.9% and the male students were only consisting of 33.1% of the total population. The age range for the respondents is between 18 – 52 years old whereby, majority of them are between 18 – 23 years old. With regards to their programme type, 81.4% of them were undergraduate students and 18.6% were postgraduate students. With total of 242 respondents, majority of respondents came from the first year students with 64.9%, second year students 18.6%, third year students with 9.9% and lastly fourth year student with 6.6%. In terms of respondent's financial status, 50.8% of them were self-sponsored, 42.1% received education loan (for example, PTPTN) and 7% received sponsorship from certain organizations. Referring to the student majoring or specialization, majority of the students were major in political science with 25.2%, followed by Psychology major with 18.2% and English Language & Literature students with 17.4%.

Table 3. Profile of respondents

Demographic Factor		Frequency	Percentage (%)
Gender	Male	80	33.1
	Female	162	66.9
Marital Status	Single	218	90.1
	Married	24	9.9
Age	18 – 23	179	74.0
	24 – 29	46	19.0
	30 – 35	13	5.4
	36 – 41	3	1.4
	48 – 52	1	0.4
Programme type	Undergraduate	197	81.4
	Postgraduate	45	18.6
Level of study	First year	157	64.9
	Second year	45	18.6
	Third year	24	9.9
	Fourth year	16	6.6

Current CGPA	3.50 and above	42	17.4
	3.00 – 3.49	91	37.6
	2.50 – 2.99	44	18.2
	2.00 – 2.49	2	0.8
	Below 2.00	1	0.4
	Not Answer	62	25.6
Financial status	Self-sponsor	123	50.8
	Loan	102	42.1
	Sponsorship	17	7.0
Majoring/Specialization	Political Science	61	25.2
	Communication	24	9.9
	Psychology	44	18.2
	Sociology & Anthropology	15	6.2
	History & Civilization	20	8.3
	Usul al-Din & Comparative Religion	10	4.1
	Quran & Sunnah Studies	12	5.0
	Islamic Jurisprudence	9	3.7
	Arabic Language & Literature	5	2.1
	English Language & Literature	42	17.4

In addition to demographic variable, the questionnaire also includes fourteen items representing students' attitude towards good and services tax. These items are listed as follows;

a) Citizens are not ready with the implementation of Goods and Services Tax (GST)

b) The time for the implementation of Goods and Services Tax (GST) is not suitable

c) Goods and Services Tax (GST) will cause an increase in the cost of living

d) Goods and Services Tax (GST) has made the small business trapped into hardship

e) The Goods and Services Tax (GST) system is a legitimate way for the government to collect revenue to manage an economy

f) Goods and Services Tax (GST) is fair to the society

g) Goods and Services Tax (GST) encourage individuals to save part of their income.

h) Goods and Services Tax (GST) will give positive impact on me personally

i) I am not sure how Goods and Services Tax (GST) works

j) The sentences and wording in the Goods and Services Tax (GST) guide is lengthy and not user-friendly

k) The implementation of Goods and Services Tax (GST) will result in the products or services to be more expensive

l) The implementation of Goods and Services Tax (GST) GST will improve Malaysia's economic

m) Goods and Services Tax (GST) is a good method to replace Sales and Services Tax (SST)

n) The newly implemented Goods and Services Tax (GST) confused the consumer

In order to group the respondents based on their attitude towards good and services tax, a cluster analysis was employed based on the above fourteen items. Cluster analysis seeks to classify homogenous categories of cases in the respondents (Shaw, Kobrin, Packman & Schmidt, 2009). Cluster is a group of objects that belong to the same class. That means if the object is similar, they will be grouped in one cluster while objects which are not similar are grouped in other cluster (Reddy & Ussenaiah, 2012).

The cluster quality chart indicates that the overall model quality is "fair", for the model summary indicates that two clusters are found based on the fourteen input items that are selected.

Table 4 presents the cluster distribution between the two attitudes that formed within the students. Cluster 1 represents supportive attitude whereby, they perceived GST as a good policy that will bring benefits to the society. Meanwhile Cluster 2 represents the negative attitude that does not support the implementation of GST and perceived that it will not benefit the society as a whole.

Table 4. Student's attitude towards goods and services tax

Items	Cluster 1 (Supportive)	Cluster 2 (Not supportive)
Citizens are not ready with the implementation of Goods and Services Tax (GST)	4.40	6.60
The time for the implementation of Goods and Services Tax (GST) is not suitable	4.28	6.60
Goods and Services Tax (GST) will cause an increase in the cost of living	4.93	6.82
Goods and Services Tax (GST) has made the small business trapped into hardship	4.22	6.25
I am not sure how Goods and Services Tax (GST) works	3.74	4.95
The sentences and wording in the Goods and Services Tax (GST) guide is lengthy and not user-friendly	3.58	4.95
The implementation of Goods and Services Tax (GST) will result in the products or services to be more expensive	4.53	6.53
The newly implemented Goods and Services Tax (GST) confused the consumer	4.55	6.09
The Goods and Services Tax (GST) system is a legitimate way for the government to collect revenue to manage an economy	4.79	4.11
Goods and Services Tax (GST) is fair to the society	3.54	2.63
Goods and Services Tax (GST) encourage individuals to save part of their income.	3.82	3.13
Goods and Services Tax (GST) will give positive impact on me personally	3.39	2.16
The implementation of Goods and Services Tax (GST) GST will improve Malaysia's economic	4.04	3.59
Goods and Services Tax (GST) is a good method to replace Sales and Services Tax (SST)	4.03	3.07

Note: The overall model quality is fair

5.2 Levels of Satisfaction towards the Newly Implemented GST in Malaysia

Table 5 shows the level of student's satisfaction using the descriptive analysis. In order to measure the level of satisfaction, ten items are selected in the questionnaire. Those items are stated in statements as follows; "I clearly get the information on the details of Goods and Services Tax (GST)", "The implementation of Goods and Services Tax (GST) will not affect my choices of products and services", "The implementation of Goods and Services Tax (GST) will not affect my spending habit", "The lists of taxable and non-taxable items are well-defined"," I think the government spends the tax revenue on necessary welfare

assistance",,," The implementation of Goods and Services Tax (GST) will benefit the consumer"," The 6 percent rate of GST is acceptable",," The media campaign for Goods and Services Tax (GST) information is effective",," GST may be effective in Malaysia" and "The implementation of Goods and Services (GST) will not affect the current price of products".

Table 5 below shows the mean score and standard deviation for students' Satisfaction towards Goods and Services Tax. A seven-point Likert-scale is applied in the questionnaire with level 1 indicates that the respondents strongly disagree while level 7 indicates that the respondents strongly agree with the statement.

From the finding reported in table 5,the items "I clearly get the information on the details of Goods and Services Tax (GST)" (M =3.68, SD =1.550), "I think the government spends the tax revenue on necessary welfare assistance" (M =2.90, SD =1.463) and "The lists of taxable and non-taxable items are well-defined" (M =2.90, SD =1.560), are the three variables that can be ranked as first, second and third, respectively.

Table 5. Students' Satisfaction towards Goods and Services Tax (GST)

Items	Mean	Std. Deviation
I clearly get the information on the details of Goods and Services Tax (GST)	3.68	1.550
I think the government spends the tax revenue on necessary welfare assistance	2.90	1.463
The lists of taxable and non-taxable items are well-defined	2.90	1.560
The implementation of Goods and Services Tax (GST) will benefit the consumer	2.89	1.450
Goods and Services Tax (GST) may be effective in Malaysia	2.69	1.537
The implementation of Goods and Services (GST) will not affect the current price of products	2.67	1.121
The implementation of Goods and Services Tax (GST) will not affect my choices of products and services	2.63	1.724
The media campaign for Goods and Services Tax (GST) information is effective	2.56	1.538
The 6 percent rate of GST is acceptable	2.50	1.609
The implementation of Goods and Services Tax (GST) will not affect my spending habit	2.30	1.500

Finally, the lowest ranking variable is the statement, "the implementation of Goods and Services Tax (GST) will not affect my spending habit" (M= 2.30, SD= 1.50). In this case the item is clearly ranked as the lowest means compare to others and it is more spread out. The standard deviation of 1.50 shows that the individual's response is 1.5 points differs from the means. From the finding of the overall analysis, it can be concluded that the majority of the students are disagree with the implementation of GST.
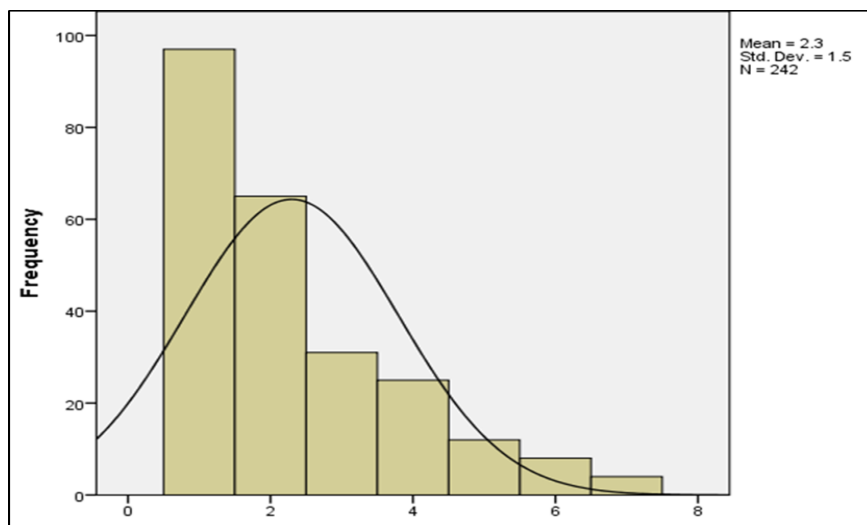

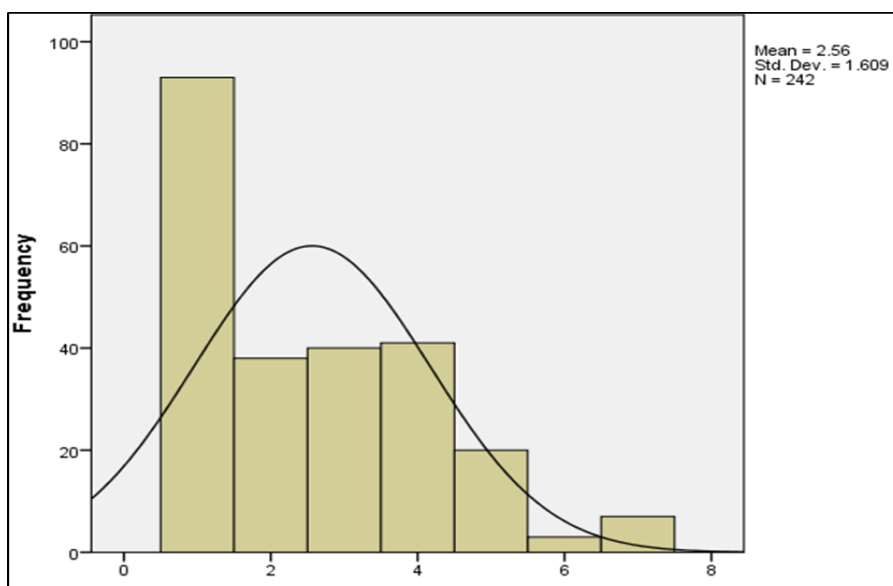**Figure 3. The implementation GST will not affect my spending habit**

Figure 4. 6 percent rate of GST is acceptable

6. Discussion and Recommendations

From this study, it can be concluded that after two months of the implementation of Goods and Services Tax (GST) in Malaysia, the students, as the representative of the society are not supportive with the implementation of the GST. The responds towards two questions which are, "the implementation of Goods and Services (GST) will not affect my spending habit" (Figure 3) and "the 6 percent rate of GST is acceptable" (Figure 4) are among the items that received lowest means from the participants. Although the 6 percent rate is considered lower compare to other rate implemented by neighbouring countries, but it is still being perceived as a burden by the majority. It causes the price of many items increase. It creates an element of confusion among the consumers and producers on the items to be imposed with GST. The public also are not well informed on the implementation of the GST. Therefore, in order to ensure efficient implementation of the GST, the government should come out with a proper guideline to the society on the procedures for the implementation of GST. The government may also revise the 6% rate to a lower rate, which may not burden the people. Gradual stages may be employed for the implementation like the agricultural sector, then industrial and then the service sector. The relevant authority especially the Customs Department must work closely with other departments like information department, Inland Revenue and other enforcement authority in order to ensure good implementation. Lastly, the government must ensure a good management of the income collected from the GST. The benefits from the collection must be returned to the people as enshrined in the concept of *rakyat-centered* government.

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