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Measuring perceptions of Muslim consumers toward income tax rebate over zakat on income in Malaysia (Article)

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Abstract

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Purpose: The purpose of this study is to explore the variables that affect Muslim consumers' perception towards tax rebate over zakat on income in Malaysia. **Design/methodology/approach:** A close-ended structured questionnaire was developed and a total number of 236 valid responses were collected through online survey from the Muslims residing in Malaysia. **Findings:** This study found that halal-haram aspect of Islamic Shariah, legal consciousness and religiosity of Muslim consumers are positive significant factors for growing perceptions towards tax rebate over zakat on income in Malaysia. **Research limitations/implications:** This study will definitely play an important leading role for the policy-makers and academicians in understanding the perceptions of Muslim consumers. **Practical implications:** This study can assist zakat and tax authorities in Malaysia for taking corrective actions to adapt or improve the current policy on the basis of its Muslim consumers' perception. **Social implications:** The findings of this study can reduce the gap of understanding among Muslims in the society by letting other people's perceptions towards tax rebate through zakat system in Malaysia. **Originality/value:** As there are not enough studies in this area, this study will definitely play an important leading role for the countries or policy-makers or concerned zakat or tax institutions all over the world in capitalizing the practices which is highly and positively perceived by the Muslim consumers in Malaysia. © 2019, Emerald Publishing Limited.

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