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UNIVERSITI  
TEKNOLOGI  
MARA

**A STUDY ON LEVEL OF AWARENESS OF TAX PAYERS IN SOUTHERN  
REGION TOWARDS GOODS AND SERVICES TAX (GST)**

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**KAMPUS BANDARAYA MELAKA**

**JUNE 2014**

**DECLARATION OF ORIGINAL WORK**



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**KAMPUS BANDARAYA MELAKA**

**“DECLARATION OF ORIGINAL WORK”**

**I Asri bin Osman I/C NO:921219-14-5703**

**I NabilahbintiKhirrudinI/C NO: 910209-01-5960**

Hereby, we declare that;

- This work has not previously been accepted in substance for any degree, locally or overseas, and is not being concurrently submitted for this degree or any other degree
- This project paper is the result of our teamwork and investigation, except where otherwise stated.
- All verbatim extracts have been distinguished by quotation marks and sources of our information have been specifically acknowledged.

**Signature:** \_\_\_\_\_, \_\_\_\_\_

**Date: JUNE 2014**

## LETTER OF SUBMISSION

Faculty of Business Management

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110 Off Jln Hang Tuah

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The Head of Program

Bachelor of Business Administration (Hons) Finance

Faculty of Business Management

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Dear Sir/Madam,

As attached is our topic “A Study on Level of Awareness of Tax Payers in Southern Region towards Goods and Services Tax (GST)”to fulfil the requirement as needed by the Faculty of Business Management, Universiti Teknologi MARA

Thank You.

Yours Sincerely

Asri bin Osman

Nabilah binti Khirrudin

## **ABSTRACT**

Tax has been recognized as one of the main sources of government income. Goods and Services Tax (GST) or also known as Value Added Tax (VAT) in many countries is a multi-stage consumption tax on goods and services. Starting year 2015, Malaysia will implement GST like many countries such as Canada, Australia and New Zealand. Goods and Services Tax is a tax imposed on the sale of goods and services. In recent years, this issue on GST has been raised by the Malaysian Government as an approach to reduce its deficit. This study is attempt to investigate Malaysian awareness towards upcoming of the GST implementation.

**Keywords: Goods and Services Tax, Tax Knowledge, Tax Authority, Misconception, Behaviour**