



FACULTY OF ADMINISTRATION SCIENCE
& POLICY STUDIES
APPLIED RESEARCH PROJECT
ADS 555

A STUDY ON THE PERCEPTION OF CONSUMER
TOWARDS THE IMPLEMENTATION OF GOODS AND
SERVICE TAX (GST) ON THE 1ST OF APRIL 2015
WITHIN KOTA KINABALU HIGHER EDUCATION
INSTITUTION

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DECEMBER 2015

DECLARATION AND COPYRIGHT

This research report was submitted to the Faculty of Administrative Science and Policy Studies, UITM Kota Kinabalu Sabah and is accepted as partial fulfilment of the requirement for the subject ADS555, Applied Research Project.

We hereby declare that the whole work contained in this research proposal is original and our own except those duly identified and recognized

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ABSTRACT

The researches had seen the perception of the consumers especially within the higher education institution in Kota Kinabalu, Sabah towards the implementation of GST starting from the 1st of April 2015. This study examines the causes or the relationship between the perception of consumers within the higher education institution and as well would lead towards the implementation of GST. A set of 200 questionnaires had been distributed to selected higher education institution especially within Kota Kinabalu area. The study did shows the influence factor and most of all the items is influencing the most of the consumer perception towards the implementation of GST.

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