

**UNIVERSITI TEKNOLOGI MARA**

**SELANGOR LICENSEES' COMPLIANCE  
BEHAVIOUR TOWARDS THE PAYMENT OF  
LOCAL SALES TAX TO THE ROYAL  
MALAYSIAN CUSTOMS DEPARTMENT**

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This applied research is submitted in partial fulfilment of the  
requirement for the degree of  
**Master in Forensic Accounting and Financial Criminology**

**Faculty of Accountancy**

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## **CANDIDATE'S DECLARATION**

I hereby declare that this paper is my own work and effort and that it has not been submitted anywhere for any award. Where other sources of information have been used, they have been acknowledged.

In the event that my applied research is found to violate the conditions mentioned above, I voluntarily waive the right of conferment of my degree and agree to be subjected to the disciplinary rules and regulations of the Universiti Teknologi MARA.

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## **ABSTRACT**

The objective of this study is to determine whether the licensees' tax knowledge, sense of responsibility, time management and intention to evade tax have an impact on their local sales tax payment to the Royal Malaysian Customs Department.

The major finding of the research has shown that most of the respondents were paid the high amount of local sales tax per year. Next, findings on licensees' behaviour such as tax knowledge, sense of responsibility, time management and intention to evade tax have shown the positive, high and good relationship with the tax payment in general.

In conclusion, the result of this study indicates that only positive and good behaviours among the licensees such as their tax knowledge and sense of responsibility can give the big impact and encourage to the high tax payment.

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