



**THE PERCEPTION OF TAXPAYERS TOWARDS  
IMPLEMENTATION OF GOODS AND SERVICES  
TAX (GST):  
A CASE STUDY IN SELANGOR AND PERAK**

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**DECLARATION OF ORIGINAL WORK**



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Date: 24 June 2014

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*“In the name of Allah, The Most Graciful and Selawat and Salam to his Messenger our Prophet Muhammad SAW”*

In the name of Allah S.W.T, The Most Merciful and Him alone in worthy of all praise. Alhamdulillah, we would like to pay our gratitude to Allah S.W.T for giving us the strength to complete this thesis.

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## **ABSTRACT**

The aim of this study is to investigate the perception of taxpayers towards the implementation of Goods and Services Tax (GST) in Malaysia: A case study in Selangor and Perak. Ninety respondents in Selangor and Perak participated in the study. The multiple regressions were employed to examine the relationship between attitudes, subjective norms, perceived behavioral control and law enforcement to comply with Goods and Services Tax (GST). Result showed that subjective norms, perceived behavioral control and law enforcement were significantly and positively related to the people's perceptions except attitudes. The result for attitudes showed that attitudes are not significantly related with the perception of taxpayers towards the implementation of Goods and Services Tax (GST) in Malaysia.