



**THE IMPACT OF GOODS AND SERVICES TAX (GST) ON ECONOMIC
PERFORMANCE OF ASEAN COUNTRIES.**

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ABSTRACT

This research was aim to study the impact of Goods and services Tax (GST) on economic performance of ASEAN countries. The first objective of this research is to study the impact between Goods and Services Tax (GST) towards the movement of Gross Domestic Product (GDP). Other than that is to study the impact of Goods and Services Tax (GST) towards the movement of inflation rate. The chosen ASEAN countries which are Indonesia, Philippines, Singapore and Thailand were choose as medium to gather the economic data. Secondary data were used by researcher in the way to gain GDP and inflation rate data. The researcher use unit root test and date dummy variables to analyze the data by EVIEWS version 7. From the result obtained shows that all four countries have significant relationship between GST and GDP while only Philippines have significant relationship between GST and inflation rate.

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