

**UNIVERSITI TEKNOLOGI MARA**

**DETERMINANTS OF ECONOMIC GROWTH AND TAX  
STRUCTURE IN MALAYSIA**

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## **ABSTRACT**

Economic growth in Malaysia is now keep increasing year by year. Previous literatures explaining the financial development and tax structure as the main factor of the economic growth. However, there is less discussion on the tax structures and the relationship between tax structures and economic growth is still inconclusive. Therefore, this research is to find out more on the extension on the relationship between tax structure and growth of economy in Malaysia. The growth of the economy is being measured by the proxy of Gross Domestic Product (GDP) as the dependent variable. The tax structures was determined by the consumption taxes, taxes on export, and tax on goods and services. The country that used in this research is Malaysia. The data collected from annual data and the time period used from year 1990 to year 2017 (28 years).