



**INTERRELATIONSHIP OF AWARENESS, KNOWLEDGE AND
READINESS OF SARAWAK CIVIL SERVANTS ON GOODS
AND SERVICE TAX (GST)**

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CHAPTER 1:

INTRODUCTION

1.0 Introduction

This first chapter will introduce the background of the study, giving some background of study, identify the problems that the research questions were intended to address then provide the research objectives, giving information about the scope of study and limitations, significance of study and lastly define some of the key terms.

1.1 Background of the Study

Goods and Service Tax (GST) was introduced in France 1950s and has been adopted by more than 120 countries, including all member states of the European Union (EU). Almost all countries that have established the GST system adopt the consumption-type GST in which all purchasers of capital goods from other firms are deductible from a firm (Chalet, 2009) However, some countries as Argentina, Peru and Turkey have adopted the income type GST, and countries such as China, Finland, Morocco and Senegal have employed GDP-type GST.

Tax is a major contribution of government's revenue collection in any countries including Malaysia. According to ministry of finance (2013), 66.7 percent of Malaysian

CHAPTER 2:

LITERATURE REVIEW

2.0 Introduction

Chapter one introduced the present study by describing the problem this investigation was designed to address, outlining the study's methodology, and explaining its professional significance. Chapter Two will examine the relevant literature and present the conceptual framework underlying this investigation. Thus, this chapter reviews some theories and models related to selected civil servants' knowledge, understanding and readiness on GST.

2.1 Sarawak Civil Service

According to Development Synergy Report by Chief Minister's Department, Sarawak (2010), currently there are 129, 181 civil servants serving in Sarawak including those from the Federal agencies and departments they comprise different ethnic groups in Sarawak and from other states in Malaysia – Malays, Ibans, Chinese, Melanaus, Bidayuh, Orang Ulu and Indians. Basically, there are eleven (11) different state ministries in Sarawak consist of Ministry of Land Development, Ministry of modernization, Ministry of Infrastructure Development and Communications, Ministry of Social Development and

CHAPTER 3:

METHODOLOGY

3.0 Introduction

Chapter two presented the examination of the relevant literature and also presented the conceptual framework for this investigation. In chapter three, the methodology for this study will be described including definitions used in the study, how the sample was selected, limitations and delimitations of the research design, data sources and collection methods, and statistical analysis methods.

3.1 Research Design

Generally, there are three types of research design which includes exploratory, descriptive and causal. The exploratory research is to identify preliminary problem but no solutions are needed. Therefore, subsequent research is necessary.

Descriptive research describes the population statistics in terms of who, when, where, and how the data are collected, such as the respondents characteristics (age, gender, income,