

Title of Thesis	Study on awareness of income tax planning among working adults in Miri
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ABSTRACT

Self-assessment tax system (SAS) are now been implement in Malaysia. Under the Self-assessment tax system, taxpayers are required to calculate their own tax liability. All the taxpayers are necessary to have basic personal tax knowledge when filling the tax return form properly and correctly. It will help the taxpayers to reduce tax liability when they have good tax planning on budgeting tax.

This research is study on the Tax Planning for working adults in Miri. A survey was used to collect data by using questionnaire. Quantitative and qualitative data are the way use for collecting data. SPSS and Microsoft excel software are as well to be use in analyze the data after the information have been collected.

From the research, there are five major findings that show as below:

1. Failure to pay tax will lead to strict punishment.
2. Tax agent is better than a bookkeeper.
3. Attitudes towards tax system are important to have a good tax planning.
4. Level of awareness on tax payable and taxable income.
5. Adequate knowledge is needed on tax planning.

Several recommendation are been provided which may help taxpayers have better knowledge on tax after this research.

At last, the research on this topic is to raise the individual awareness on their tax planning. It is important to let every single person to have clear basic knowledge on tax planning. In order to avoid higher tax been charge on their earning income, proper preparation on planning for tax is required. Besides that, through this research it can help people increase their knowledge on tax planning which can also benefit for taxpayer to avoid unnecessary penalty.