

Title of Thesis	The application of carbon tax in Malaysia case study in Miri
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ABSTRACT

Carbon dioxide is the main factor which affects the pollution of natural environment. The pollution leads to climate changes which reached the global concern. Emission of carbon dioxide becomes critical due to human activities in developing the country. Therefore, foreign government has implemented carbon tax to control the carbon emission by imposing tax on the carbon dioxide emitted. However, it is not popular in Malaysia and even ignorant by the local taxpayers. The purpose of this study is to examine the perception among taxpayers and residents in Miri, Sarawak of Malaysia towards carbon tax. The study was conducted in Miri, Sarawak which consisted of 47 respondents. 47 questionnaires have distributed and returned for this study. The sample was limited to a nearest population that was accessible within the region. Paired Sample Comparative is used to examine the relationship between variables and respondents' background information. The data was imposed into Microsoft Excel 2007 to make the valid analysis. The result of the study revealed that respondents are aware the pollution of natural environment but ignorant about carbon emission and carbon tax. The acceptance is generally unfavorable especially respondents of higher income group. Generally, most of respondents think that carbon tax is the responsibility of organizations such as oil and gas industries. There are some challenges and suggestions for implementation of carbon tax need to be addressed in Malaysia. For future research, it is still focus the acceptance of respondents in Malaysia but suggested to assess to more regions in Malaysia, the reason of the unfavorable responses obtained and the relevant consequences.

