

Title of Thesis	A STUDY OF THE IMPACT OF GOODS AND SERVICES TAX (GST) ON CONSUMERS IN PELITA AREA IN MIRI
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ABSTRACT

For understanding the impact of Goods and Services Tax on consumers in Pelita area in Miri, the researcher need to knowhow consumers' impact towards the newly implemented Good Services Tax (GST). Although Good Services Tax (GST) implemented in Malaysia, problem statements, research questions and research objectives have listed as GST is lack information that known by people in Miri. This research can help consumers to understand more about GST. For this research, the researcher adopted quantitative method and the collection was through self-designed questionnaire to get the research data. The data are collected and analyzed using simple statistic method.

The findings of this research have revealed that majority of the respondents still lack of knowledge & information about the implementation of GST in Malaysia. They only know about the rate of GST in Malaysia is 6%.Most of the respondents are not ready to accept the implementation of GST in Malaysia. The majority of the respondents hope the GST rate need to be change.

From the findings, the researcher suggests several recommendations for implemented. The recommendation advice the government should promote GST more through media so that people are aware for the impacts. Besides that, if GST increases the prices, the government should have alternatives planning to reduce the burden of lower and middle

income earners such as lowering the income tax rates or increasing exemptions for individuals. Before implementing GST, Malaysia should enact new act of minimum salary, so that the lower income group will not feel the burden of paying GST. The government may also revise the 6% rate to a lower rate, which may not burden the people.

Future research can be focused on population low or middle income households. Moreover, future researchers can also conduct the research based on the comparison study such as comparison of level of income and occupation. Future research can be also done in other area or outside Miri.