

Title of Thesis	Public Opinion on GST Implementation in Miri
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ABSTRACT

GST is the board based consumption tax imposed on the sale of goods and services. It was implemented in Malaysia on 1st April 2015. It is multi-stage tax to replace the Sales Tax and Service Tax (SST) which is a single tax. GST is a form of indirect tax and it is not a statutory obligation of a person the tax unless certain taxable goods and services are consumed. The purpose of this study is to investigate how the relevant factors affect the public opinion on GST implementation in Miri. The relevant factors are the level of understanding, general impact, attitude and the acceptance level of GST implementation that have been identified in the literature review that may affect the public opinion on GST implementation. The sample of the respondents will be randomly select 50 samples of the consumer in Miri. The findings indicate that the level of understanding is moderate level and this indicates that most of the respondents are lack of knowledge about GST. The finding also indicate that the most serious impact on GST is burden on both lower & high income group due to GST lead to higher living cost. The attitude and acceptance level are moderate to high level, this indicate attitudes and perceptions are influenced by the fairness of the tax system, if the tax systems are found to be unfair the acceptance level will be lower. Future research could explore to find out more result about the public opinion on GST implementation. Besides that, future researcher may expand to increase the sample size and conducted in different area instead only in Miri. Moreover, futures researchers can also conduct future research to investigate the factors influencing about public opinion on GST on SST implementation.