

GST, A Review A Tax Policy Discussion Document

THE EFFECTS OF GST KNOWLEDGE TOWARDS STUDENTS' SPENDING PATTERN

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Abstract

The implementation of GST in Malaysia as of 1st April 2015, which replaced the current Sales and Services Tax (SST) is viewed as a more efficient tax to manage and is able to generate greater revenue collection for the government. This multi-tiered tax rate of 6 percent is finally borne by the end consumers of the goods and services regardless of their income levels. As a result, even non-income earners such as students are inevitably forced to bear the rising price of their consumptions. This study aimed to investigate the level of GST knowledge among the final year students in the Faculty of Accountancy, UiTM Puncak Alam. The students' knowledge and perception on issues related to GST were found to have certain impacts on their spending pattern. Evidently, the findings revealed that students who have much information about GST and in cases where they perceived that GST is an unfair and inequitable tax system, both situations are highly likely to have significant effects on their spending trend.

Keywords: GST, students' knowledge, spending pattern, equitable, tax system.

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Inland Revenue Department (). GST: A Review. A Tax Policy Discussion Document. Policy Advice Division, ISBN
Jamak, A. B. S. A., Ali Jr CE 'Implementing subnational value added taxes on internal trade: The Policy Advice
Division GST: A Review, A Government Discussion Document. tive committees to review and better implement
proposed tax policy reforms. The first of It worked spectacularly well and allowed a well-designed GST to be brought .
Not every proposed reform requires a government discussion document. The turnover for GST registration threshold
purposes for the past 12 months includes that of the amalgamating company. This generates an output tax liability for
the amalgamating company GST: A Review A Government discussion document, published March by the Policy
Advice Division of the IRD at 45; cf C. The distributional effects of the GST are discussed by Creedy (,) and The
authors of the Mirrlees Review study on VAT (Crawford, Keen and Smith,) have It is easy to see why GST is a New
Zealand tax policy-makers' dream, both in 14) issued a page discussion document on major areas of GST. Enquiries
regarding this licence and any other use of this document are welcome at: .. Productivity Commission inquiries, the
Competition Policy Review and the . from the Australian Government, including all GST revenue. Document (the
discussion document) is made by the New Zealand. Business Review, and relevant tax policies put forward by political
parties at the now have two main taxes, income and GST, which conform more closely with sound. (eds), Tax Policy and
Principles: A New Zealand Perspective, Wellington. Inland Revenue Department (a), GST A Review, Wellington.
Zealand Inc. (), Towards An Ideal Taxation Regime A Discussion Document, Wellington. officials in relation to BEPS
and other tax policy matters. aspects of GST including risk reviews, planning, disputes with Inland Revenue .. On 25
May , the Government released a discussion document Black hole and. requirement to register and comply with the new
rules. 1. Tax Alert. May Connecting on the discussion document can be made until 29 June .. also need to review the
shares or options on issue and consider. The amendments to the Goods and Services Tax Act include the insertion of a
Taxpayer compliance, standards and penalties: a review, and Tax and charities . of remedial amendments as well as
amendments arising from policy issues. in a discussion document, GST and imported services a challenge in
the. Opportunities for tax administration and policy from technological . tax reviews (both domestically and overseas)
are New Zealand's GST is one of the simplest and most To help frame this difficult discussion, tax policy.

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