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To Link this Article: http://dx.doi.org/10.6007/IJARBSS/v12-i11/15099 DOI:10.6007/IJARBSS/v12-i11/15099

Received: 17 September 2022, Revised: 20 October 2022, Accepted: 30 October 2022

Published Online: 13 November 2022

In-Text Citation: (Sulaiman et al., 2022)
To Cite this Article: Sulaiman, N., Ahmad, M., & Ibrahim, M. (2022). The Impact of Covid-19 on the Sales and Services Tax (SST) Collection in Malaysia. International Journal of Academic Research in Business and Social Sciences, 12(11), 2287 – 2298.

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Vol. 12, No. 11, 2022, Pg. 2287 – 2298

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The Impact of Covid-19 on the Sales and Services Tax (SST) Collection in Malaysia

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Abstract
Malaysia's economy has seen a significant downturn as a result of the COVID-19 pandemic outbreak, which began in the first quarter of 2020. The outbreak has caused an unprecedented decline in numerous economic activities, which affect the production levels, household consumption, investment, and the labour market. Containment measures such as travel restrictions and the release of stimulus packages have resulted in massive government spending and enormous economic losses for the country. All of this has an impact on the nation’s tax revenue collection, which is critical for covering government expenditures and reducing the national budget deficit. This study made an attempt to examine the impact of COVID-19 on consumption tax, i.e. SST revenue collection in Malaysia. Analysis was made based on published revenue data issued by government and its related agencies. SST collection was found more stable and not much affected by the pandemic as compared to the other types of taxes. Despite the high unemployment rate at the time of the pandemic, household spending that contributed to SST collection was seen to have been effectively sustained and boosted with the support of the government's stimulus packages. This study provides some insights into how SST collection has been impacted by the Covid-19 crisis, its contribution to Malaysia’s economic growth, and its future prospect as a source of the nation’s tax revenues. Outcome of the study could allow policymakers to take more appropriate measures and find the best way to stabilize Malaysia’s economy in the future.

Keywords: Sales Tax, Services Tax, SST, Covid-19 and Tax Revenue.

Introduction
Just like other countries around the globe, Malaysia’s economy has also been greatly affected by the Covid-19 outbreak that occurred at the beginning of 2020. The containment measures through border closures, lockdowns, and social distancing restrictions had resulted in the closure of a wide range of economic sectors which led to lower businesses’ turnover, employees’ loss of job and change in household consumption behaviour. Though the disastrous impact to economy was obvious, the move was necessary for government to stem the transmission of the pandemic and save people’s lives. The economic disturbance had caused sharp decline in tax revenues which had directly reflected in the decline of the country's GDP in the year 2020.
Tax revenue is an important source for the government to finance its operating and development expenditures especially at the time of pandemic crisis as caused by the Covid-19 where government has to increase its spending in taking measures to control the spread of the outbreak as well as to mitigate the impact of the crisis on the local economy. There are 2 main categories of tax revenues in Malaysia, direct taxes and indirect taxes, with the earlier be administered by the Inland and Revenue Board of Malaysia (IRBM) and the latter by the Royal Malaysian Customs Department (RMCD). More than 50% of Malaysian tax revenue is generated from direct tax which consists of corporate income tax, individual income tax and petroleum income tax. While the remaining is through indirect tax collection which mainly contributed by the Sales and Services Tax (SST). As reported in the Fiscal Outlook 2022 issued by the Ministry of Finance Malaysia, tax collection in 2020 had drastically dropped by 14.5%, that is from RM 180,566 million in 2019 to RM154,398 million in 2020.

Considering the profound changes brought about by the Covid-19 on the economics of the country, the financials and the consumption powers of the people, this study aimed to examine the effect of the pandemic on the collection of consumption tax i.e. SST in Malaysia. The current SST, known as SST 2.0, was reintroduced in Malaysia in September 2018, after the 14th General Election (GE-14) in May 2018, to replace the Goods and Services Tax (GST) (Rahman, 2019; Ka, 2022). SST is a single stage consumption tax while GST is multi-stage. Another major difference between GST and SST is in terms of their scope of charge, where the current SST only covers about 38% types of products and services, whilst the GST had a reach of about 70% types of products and services (Bernama, 2022).

Although the current SST (SST 2.0) has been in place in Malaysia since 2018, but there were only a small number of studies conducted on it, with most of them primarily addressed issues related to the transition from GST to SST or contrasting those two types of consumption taxes in various standpoints. While in relation to Covid-19, numerous studies found for this theme, in Malaysian setting. However, they are in different fields, perspectives, and objectives from this study. Therefore, this study made an attempt to fill up such knowledge gap to better understand the volatility of this type of tax and its vulnerability to economic shock during crises such as Covid-19 pandemic.

Since SST was just reintroduced after the abolishment of GST in 2018, impact on this tax regime is worth studying as it is the largest contributor to indirect tax revenue in Malaysia. This is especially important given that the government is currently considering options to widen the country’s revenue base by shifting to consumption-based taxation. To better understand such impact, three phases of Covid-19 are examined which involve pre-pandemic phase, pandemic phase, and endemic phase. Section 2 of this study examines the literature on SST in Malaysia and its connection with Covid-19. Section 3 describes method used for data generation. Section 4 discusses the findings and Section 5 concludes the findings with closing remarks.

Literature Review

SST in Malaysia: History and Background
Sales tax was first introduced in Malaysia in 1972 with the Sales Tax Act 1972, followed by service tax under Service Tax Act 1975. After implementing both taxes for about four decades, it was replaced by the GST on 1 April 2015 (Ka, 2022). GST was governed under the Goods and Services Tax Act 2014 and administered by Royal Malaysia Custom Department (RMCD), a department under the Minister of Finance in Malaysia (Sidik, et al., 2019). Then on 1 September 2018, the enhanced version of Sales and Service Tax, known as SST 2.0, was re-
introduced to replace GST with two new acts, namely Sales Tax Act 2018 and Service Tax Act 2018 (Ka, 2022). There are about 160 countries in the world implementing a GST, and Malaysia became the first country to make a U-turn going from the GST back to the SST (Xirui, 2018).

SST is a single-stage tax with sales tax imposed only once on the manufacturer and importer levels while services tax is imposed on the consumer using tax services or service providers (Fatt, 2018; Narayan, 2018). According to Fatt (2018), sales tax is levied on manufacturing, and oil and gas industries with an annual threshold of RM500,000, while service tax is levied on selected service providers with an annual threshold of RM500,000 and above while RM1.5 million threshold on service tax providers on foods and beverages (F&B) operators. The existing GST registrants in manufacturing, oil and gas and service provision are automatically registered for SST 2.0. Under the new SST 2.0, the RMCD will impose a tax of 5% to 10% on the sale of goods and 6% on services (Fatt, 2018). Compared with GST, a total of 11,197 goods was imposed a 6% GST rate; however, only 5,612 goods are subjected to a 10% sales tax, and 793 items might be subject to a 5% sales tax (Ghani, 2021).

Meanwhile, GST or Value Added Tax (VAT), is a multi-stage tax system with tax are collected at multiple points in the production distribution chain that covers everyone, retailers and trades (Narayanan, 2018). There are several reasons for GST being considered failed to be implemented in Malaysia, and SST was re-introduced. Among the causes are the general price increase when GST was implemented, complicated to administer with high compliance costs and not being revenue neutral (Narayan, 2018). Revenue neutral in the sense that the GST failed to bring the same revenue that would be lost by abolishing the sales tax (Narayan, 2018). However, its abolishment was more due to political pressure rather than an efficiency issue as it was only implemented less than 4 years since April 2015, when there is still much room needed for improvements to the tax regime.

**SST in Malaysia: System and Collection mechanism**

The sales and service tax (SST) system covers aspects of concepts, registration and submission. As mentioned above, sales tax is a single-stage tax charged and levied on all taxable goods Manufactured in Malaysia by a registered manufacturer or imported into Malaysia by a taxable person. The rate applicable for sales tax is 5%, 10% or a specific rate depending on the category of goods. Those registered manufacturers with an annual threshold of RM500,000 and above must register with RMCD as SST registrants (Fatt, 2022).

Service tax shall be charged and levied on any taxable services provided in Malaysia by a registered person in carrying on a business or any imported taxable service, including hotels, restaurants, F&B providers, professionals, gaming activities, specialised industries and credit card service providers (Fatt, 2022). The tax rate is fixed at 6% for all taxable services except for the provision of charge or credit card services. The thresholds applicable for service tax providers registered with RMCD range from Nil, RM500,00 or RM1,500,000 (Fatt, 2022).

The submission for sales and service tax (SST) is on the last day of the month following the end of the return period using the SST return or online submission at the RMCD website (Fatt, 2022). The taxable period for SST is two calendar months. The SST return is mandatory and needs to be submitted one month from the expiration of the taxable period, even though no tax is due or payable. Failure to submit the SST return will be subjected to a late penalty (Fatt, 2022). The SST collection mechanism in Malaysia is under the jurisdiction of RMCD in which all the registered SST must submit the SST return within the stipulated taxable period (Fatt, 2022).
Covid-19: Containment and Fiscal Measures

COVID-19 is the disease caused by a new coronavirus called SARS-CoV-2. The World Health Organization (WHO) first learned of this new virus on 31 December 2019, following a report of a cluster of cases of ‘viral pneumonia’ in Wuhan, People’s Republic of China (World Health Organization, 2021). At the time of writing, a total of 596,873,121 confirmed cases of COVID-19, including 6.5 million deaths caused by the virus, with 12 million vaccine doses being administered (COVID-19 Dashboard, 2022). COVID-19 has caused the population around the world to be confined at home during the pandemic, with many activities related to work, education, shopping, socialising, and other pastimes moved from the physical to the virtual world (International Telecommunication Union Academy, 2020). COVID-19 also has highly affected social, economic and political, which include an increase in the poverty level, accelerated economic downturn, debt distress, loss of jobs, high cost of health care, closing classroom, internet inequalities, gender distinctions, conflict and violence, and severe food shortage (Blake and Wadhwa, 2020; Mofijur et al., 2021).

Enforcement of the containment measures to control the spread of Covid-19 through Movement Control Orders (MCOs), lockdown, and travel restrictions have significantly disrupted business activities in various sectors, affecting people’s income and causing economic chaos in the country. An MCO was enforced as the biggest decision by government to strictly and seriously break the chain of Covid-19 within the community. This tough decision has obviously affected all sectors especially the economy from the smallest scope of individual income to the largest of international trade.

In mitigating the effects of the pandemic and its containment measures, the Malaysian government has granted a huge budget to various sectors by announcing four economic stimulus packages. The first one was on March 2020, the Prihatin Rakyat Economic Stimulus Package (PRIHATIN) valued at RM250 billion to minimise the impact of COVID-19 on the public and businesses to strengthen the Malaysia economy as a whole (Ministry of Finance, 2021). In April 2020, the PRIHATIN Plus package of RM10 billion was introduced to further support small and medium enterprises (SMEs) businesses. The SMEs however, must be registered with the IRBM to enjoy this benefit. Then, three months later, in June 2020, the Government launched the RM35 billion National Economic Recovery Plan (PENJANA) to restart the economy. The implementation of all the stimulus packages, which then immediately followed by the Recovery Movement Control Order (RMCO) has allowed the reopening of most businesses and economic sectors and has stimulated the Malaysian economy positively (Baharuddin, 2021). In September 2020, additional package named the PRIHATIN Supplementary Initiative Package (KITA PRIHATIN) was announced, amounting to RM10 billion, to further ease the burden of the people and keep businesses afloat (Ministry of Finance, 2021).

Methodology

It is a descriptive study to examine how the Covid-19 pandemic and its countermeasures have affected Malaysia’s SST collection. This study uses data from published reports issued by the Ministry of Finance Malaysia and other government agencies that relates to SST in the pre period of the pandemic until the period of transition to endemic phase (2018 – 2022). The timeframe of the analysis starts from the year 2018 due to consideration that it was the first year the SST was reintroduced in Malaysia following the abolishment of GST tax regime. Therefore, there are three phases of Covid-19 been examined in this study which include Pre-
pandemic phase (2018-2019), Pandemic phase (2020-2021), and transition to Endemic phase (2022).

**Results and Discussion**

**Covid-19 and Impact on SST Collection**

SST collection and its relevant indicators as reported by the Ministry of Finance (2022) and Economic Planning Unit, Prime Minister’s Department (2021) are summarized in Table 1 below. To clearly demonstrate the impact of Covid-19 on the SST, changes in its collection and factors influencing the variation from year to year since 2018 to 2022 are divided into three phases, including pre-pandemic, pandemic, and endemic.

|                    | Pre-pandemic | Pandemic | Endemic |
|--------------------|--------------|----------|---------|
| **2018 RM billion** |              |          |         |
| SST                | 25.68***     | 27.67    | 26.77   |
| Private consumption expenditure | 776.1       | 835.7    | 799.4   |
| **Change in SST**  |              | -7.70%   | -3.23%  |
| **Change in private consumption** | 8%          | 8%       | -4%     |
| **Unemployment rate (%)** | 3.3%        | 3.3%     | 4.5%    |

* Revised Estimate
** Budget Estimate
*** GST included

Source: Unit, E. P. (2021), Ministry of Finance (2022)

Based on results stated above, the following discussions are drawn:

**Pre-pandemic Phase**

Malaysia’s economy was quite slow in 2019 resulting from the trade conflict amid the US–China trade war that had largely hit its exports (Harun, 2019). Fortunately, this global market disruption had no effect on the country’s domestic demand. This enabled a steady growth in SST revenue in 2019 right after its reintroduction in 2018. However, it should be noted that the amount of SST in 2018 was included the GST and affected by 3 months tax holiday i.e. zeroisation of GST from June to August 2018, to accommodate the transition of the tax system back to the SST in September 2018.

In 2019, due to excellent collection in the first half of the year, the SST which was initially forecasted at RM22 billion was revised upwards to RM26.8 billion, following higher demand for automotive sector and food and beverages sector (Ministry of Finance. (2020). However, better than expected, the government managed to collect RM27.67 billion SST revenue as at the end of 2019. Private consumption remained as the major growth determinant in 2018 and 2019, with a constant rate of 8%. This was supported by stable labour market with unemployment rate sustained at 3.3% in both years.
Pandemic Phase
Malaysia’s economy experienced the adverse impact of the COVID-19 pandemic beginning from the second quarter of 2020, due to containment measures to control the outbreak. Before the economic disruption, SST in 2020 was anticipated to increase to RM28.3 billion with sales tax collection projected at RM16.3 billion and service tax at RM12 billion in consonance with higher consumption, Visit Malaysia 2020 programme and various international events (Ministry of Finance, 2020). However, all the devised programmes and events had to be called off and postponed as a result of border closures and MCOs. Businesses faced challenging times as they had to slow down or totally closed their operations. This had ensued a spike in unemployment rate from 3.3% to 4.5% and caused a sudden slump in private consumption by 6% in the first half of 2020 (Ministry of Finance, 2020). Nevertheless, with government supports in cushioning consumption activities, household spending rebound in the second half of the year and registered a lower decrease of only 4% in 2020.

In June 2020, government announced sales tax exemption for the purchase of vehicles as part of its economic stimulus packages. Under this exemption, locally assembled-cars are fully exempted from the sales tax, while for imported cars, the sales tax has been reduced from 10% to 5% (Yusof, 2020). This initiative is necessary to keep the automotive industry remain viable as it was prior to the Covid-19 pandemic. However, the exemption was one of the reasons for the decrease in SST collection in 2020. SST revenue in 2020 dropped to RM26.77 billion, indicating a loss of approximately RM1.53 billion or 5.4% from the anticipated amount. In spite of this, SST’s contribution to the Federal Government Revenue increased to 11.9%, an increase of 1.4% from 2019 (Ministry of Finance, 2022).

In 2021, while the struggle to fight Covid-19 was still ongoing, the unemployment rate continued to escalate to 4.6 % from 4.5% in 2020. Despite the discouraging labour market condition, the private consumption became stronger to increase by 4%. This indicates the success of the government’s recovery plans and fiscal measures in cushioning people’s loss of disposable income, which has also heightening their confidence towards future economic uncertainty. SST collection continued to decline in 2021 but only at marginal rate of 0.92% to record at RM26.53 billion, mainly attributed to the extension of the sales tax exemptions on passenger vehicles until 31 December 2021(Jalil, 2022) and the impact of ongoing containment measures on consumers and businesses. Though there was a decrease in collection amount, but in terms of contribution to the total Federal Revenue in 2021, SST recorded an increase to 12% (Ministry of Finance, 2022) due to the weak performance in direct tax collection.

Endemic Phase
Beginning 1st of April 2022, Malaysia entered into the Transition to Endemic Phase following the effectiveness of public health preventive and control measures, including of the COVID-19 vaccination programme in managing the transmission of COVID-19 infection in the country. The transition has enabled reopening of all the social and economic sectors and expedite the country’s economic recovery. Labour market is projected to progressively recover, at a pleasing decline in an unemployment rate to 3.8% which will usher the private consumption to soar by 21% in 2022. In consonance to improvement in consumer and business sentiments, SST collection is estimated to grow by 3.89% to RM27.56 billion in 2022.

Given the necessity to support future growth and expansionary fiscal spending in the post pandemic, much effort is expected to be put in place by the tax authorities in having more efficient tax collection. One of the recent moves that has been taken to strengthen the
revenue collection is the implementation of Voluntary and Amnesty Programme (VA Programme) by the RMCD aiming at encouraging compliance among the taxpayers. This programme is conducted in 2 phases, where 100% penalty remission incentive is granted to participated taxpayers in the 1st phase while for the 2nd phase the penalty remission is at 50% (Sunbiz, 2021). Thus, it is believed that SST collection will continue to rise and make greater contribution to the nation’s income stream in the future.

Covid-19 and Impact on Tax Revenue pattern

![Figure 1. Tax revenue as percentage to GDP](source: Ministry of Finance (2020 – 2022))

Referring to the tax revenue pattern presented in Figure 1 above, the percentage share of Direct Tax to GDP has gradually dropped from 8.98% in 2018 to 7.77% in 2022. The US-China Trade War in 2019 and the Covid-19 pandemic crisis that erupted in 2020 are thought as the culprit for this decreasing trend. There was a sharp decline in 2020 compared to other years in the period under review, which indicate a substantial impact of the Covid-19 on this category of tax revenue. The SST, on the other hand, responded in the opposite direction, where its share in GDP increased from 1.83% to 1.89% in the same year. The movement of SST is also more stable than that of direct tax, varying no more than 1% from year to year throughout 2018 to 2022.

The difference in impact of Covid-19 crisis on direct and indirect taxes can also be compared through their major components as shown in Table 2. In the first year the pandemic hit Malaysia’s economy, SST experienced the smallest decline in revenue compared to other types of taxes, with the exception of individual tax. Despite the fact that the rate of decline for individual tax was relatively low in 2020, the severe effects of the crisis on it became evident in 2021 with a significant fall of 6.6%. This can be linked with the loss of income as proven by the higher unemployment rate in the second half of 2020 to 2021.
Table 2

| COMPONENT                | RM Billion | Change (%) |
|--------------------------|------------|------------|
|                          | 2020      | 2021      | 2022      | 2020 | 2021 | 2022 |
| Direct Tax:              | 112.51    | 120.05    | 127.334   | -16.5 | 6.7  | 6.1  |
| Corporate Income Tax     | 50.07     | 60.59     | 65.50     | -21.5 | 21.0 | 8.1  |
| Individual Income Tax    | 38.95     | 36.40     | 37.51     | 0.7   | -6.6 | 3.0  |
| Petroleum Income Tax     | 12.77     | 11.50     | 12.40     | -38.5 | -10.0 | 7.8 |
| Indirect Tax:            | 41.89     | 41.78     | 44.04     | -8.6  | -0.3 | 5.4  |
| SST                      | 26.77     | 26.53     | 27.56     | -3.2  | -0.9 | 3.9  |
| Excise duties            | 9.86      | 9.76      | 10.20     | -6.2  | -1.0 | 4.5  |
| Import duty              | 2.35      | 2.33      | 2.50      | -14.2 | -0.7 | 7.3  |
| Export duty              | 0.75      | 1.41      | 1.61      | -33.7 | 88.5 | 14.5 |

Source: Ministry of Finance (2020 – 2022)

The tax revenue pattern resulting from the impact of Covid-19, as observed in this study, has also been discovered in several studies, which suggested that revenues from consumption taxes, such as SST, are typically less volatile than revenues from other bases such as corporate income tax (Simon & Harding, 2020; Shaw, 2021). People will continue to consume even in the event of loss of income, as they have savings and government assistance to support their spending. Consumption tax is hence less severely and drastically interrupted than direct tax, where for direct tax, no income earned means no income to be taxed. Therefore, direct tax is not growth enhancing (Afonso & Jalles, 2014) instead causes tax revenue collection more vulnerable to economic shock at times of crisis (Simon & Harding, 2020).

Conclusion
This study provides some insight into how SST collection has been impacted by the Covid-19 crisis, its contribution to Malaysia's economic growth, and its future prospect as a source of the nation’s tax revenues. It is undeniable that the recovery measures through various stimulus packages provided by the government were effective at stoking household spending and curbing high unemployment rate at the time of Covid-19 crisis. This initiative however was not without huge government expenditure. In consequence, raising tax revenue is an option that the government needs to address urgently in the wake of the fiscal challenges resulting from the crisis.

In order to expand the fiscal space, it is important for the tax authorities to work together in combatting tax leakages and informal economy. Efforts such as the VA Programme and placing tax-registration with IRBM as a mandatory requirement to qualify for financial assistance under the stimulus packages are smart strategy to promote tax compliance and to
bring in the potential taxpayers from the informal economy into the tax net. Effective data management, information sharing, and integration with other relevant agencies could further enhance tax administration of both IRBM and RMCD.

Consideration should also be made to broaden the revenue base by shifting reliance from direct tax to consumption-based tax. Rebalancing of direct tax toward indirect tax is necessary. High reliance on direct tax, which is now constituting more than half of the country’s total tax revenue, renders the revenue collection susceptible to economic growth and business cycles. Consumption-based tax such as SST is more stable than direct tax and can be made even more robust when there are fewer exemptions. Thus, there is a need to review and improve the scope of the existing SST.

Alternatively, the government can consider to bring back the GST into the Malaysian Tax System as proposed by some tax experts, scholars, and even the industry players. This is with justification that the current SST only covers about 38% types of products and services, whilst the GST had a reach of about 70% types of products and services (Bernama, 2022). Revenue effects of adopting GST are associated not only with increased taxes from consumption but also with more efficient administration (Mansour & Schneider, 2019). It features enable to mitigate the tax-cascading impact of SST, manage the cost of doing business, and enhance compliance and transparency. Although results discussed in this paper are not based on robust statistical data analysis, its observations suggest interesting avenues for further exploration in future.

The current health crisis is still ongoing even though it has become endemic in Malaysia; it could take even longer for the Asian economies to recover. Hence, this study contributes to an understanding of COVID-19 impact on the Malaysian economy and offers insight into fiscal policy recommendations aimed at improving and stabilizing tax revenue collection. However, our finding is limited to the Malaysian environment, with future recommendations to extend the research to other countries or by employing other research methods.

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