

The Effectiveness of GST Education Providers: Royal Malaysian Customs Department vs Tax Agents in Malaysia

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The main aim of this study is to investigate the effectiveness of Goods and Services Tax (GST) education providers between Royal Malaysian Customs Department (RMCD) and tax agents in Malaysia. Both RMCD and tax agents are the key player in disseminating the information about GST in Malaysia. In-depth interview sessions had been conducted with several accounting personnel which addressing their understanding and knowledge about GST and further explore the role of RMCD and tax agent in educating them during the handholding programs. Several interviews with selected firm's accounts personnel who handle the GST accounting were conducted to ascertain the GST compliance issues faced by the businesses. There are two main practical implications which have been derived from the findings of this study, firstly, the results contribute towards the policy implications and secondly, the implications it brings to the Malaysian businesses. These two practical implications can be analysed from the perspective of both the tax authority and the businesses. The first perspective could contribute to policy changes of the tax authority in term of the enhancement of GST education programs as well as the improvement in the efficiency of their existing roles. From the perspective of businesses, it can bring about changes in organizational behaviour and the improvement on their management of tax matters.

JEL Codes: H21, H25, M41, M48 and M49

1. Introduction

It has been more than a year since Malaysia replaced the previous consumption tax i.e. the Sales and Services Tax (SST), with the Goods and Services Tax (GST). Implemented on 1st April 2015, GST is part of the Government's tax reform programmed to enhance the efficiency and effectiveness of the taxation system. GST is believed to be a better tax system as it is more effective, efficient, transparent, and business-friendly compared to SST. Not only that, GST could also spur the economic growth and increase competitiveness in the global market. Immediately after GST was initially announced in Budget 2005, there were mixed reactions among businesses, policy maker, professionals, business society and individuals. Business society and individuals generally resisted GST implementation since they perceived GST is unfair and will further place more burden on them.

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Most business entities perceived that the implementation of GST will also lead to a higher administration cost as well as increasing the complication of doing business (The Business Times, 2014). Even though GST was once deferred due to the resistance it received from businesses and public, the tax authority in charge of GST that is the Royal Malaysian Customs Department (RMCD), has never stopped putting effort to educate the business community and public at large since the GST implementation date was announced. RMCD starts educating businesses and the public by giving various talk, seminar and consultation on GST. Although RMCD had consulted the industries much earlier before GST implementation and broad issues faced by businesses were discussed, there was lack of discussion on the micro aspects of GST (Ng, 2015). RMCD has overlooked on the real business scenario which comprises countless transactions and the intricate nature of different business operations. As the tax authority in charge, RMCD needs to play a pro-active role to disseminate comprehensive information on GST. To ensure that businesses do not misinterpret any GST regulations or information, RMCD is responsible to ensure businesses are adequately educated and prepared for GST implementation (Borneo Post, 2014). Businesses also played their part and some have been very pro-active in seeking GST information and acquiring assistance from external parties like their tax agents or GST consultants.

Bigger corporations are more prepared as they have already integrated GST compliant software into their accounting system and engaged early consultation with their tax agents (Ng, 2015). Engaging third party services for consultation, training of staff and purchasing of GST compliant software involve a fairly huge sum of money. Hence, small businesses are found to be less ready than larger corporations in term of GST implementation. The small businesses major concern is their affordability to engage third party advice which is very costly for some of them. Despite the existence of financial assistance from the government for the purchase of software and staff training, smaller businesses may still not be able to cope with the cash flow burden. Small businesses faced several problems such as lack of resources to be GST compliant, the absent of computer knowledge and balk at point-of-sale machines as well as the additional administrative burden in preparing GST return (Ng, 2015). Such situation is not peculiar as small businesses in Australia did experience a negative cash flow as a result of GST implementation (Breen, Bergin-Seers, Roberts, & Sims, 2002). Therefore, cash constraint may become a disadvantage to small businesses in which it could be a reason that confines them from getting external advice. As a result, the small businesses will have to significantly rely on information from RMCD. Nevertheless, third parties such as tax agents and tax consultants can be an effective source of information and training provider for GST which will contribute significantly in educating the business community at large.

Since GST is important to the Malaysian economy, the aim of this study is to determine the effectiveness of GST education provided by RMCD and tax agents which is crucial in improving GST readiness among taxable person, thus, helping them towards full GST compliance. Both RMCD and tax agents are responsible for ensuring the delivery of sufficient GST information and educating the taxable persons to encourage GST compliance. This study looks into the possibility of mitigating the gap between the role of tax authorities and tax agents in providing an effective and sufficient GST education to the taxable persons. Therefore, an initiative to find remedies to encourage taxpaying activities and circumventing non-compliance taxpayers could be undertaken. It is also anticipated that this study will inspire the Malaysian tax system to be transformed towards striving an administrative effectiveness and efficiencies in providing client service.

The rest of the paper is organized as follows. Section 2 includes a discussion on literature review regarding GST implementation and education program, while section 3 contains the research methodology of the study. In section 4, the findings of the study are discussed, while in the final part of this paper, the conclusion of the study is provided.

2. Literature Review

GST readiness was one of the main issues for both the individuals and businesses prior to GST implementation. This issue is crucial to businesses because they are the responsible tax person that needs to account for GST and prepare GST documentation, maintaining GST record and submission of GST returns. Furthermore, the registered businesses are the mandated tax collectors that are responsible to handover the GST collection to RMCD. GST requires a proper accounting system that is GST compliant, a well-established computerized system to support other GST requirements and also a well-educated personnel team to become an expert in handling the accounting and reporting of GST (Abdul Mansor & Ilias, 2013). These would incur cost to the businesses because they need to pay for GST training of their employees and the purchase of compliant GST accounting software. The inadequacy of GST education provided by RMCD was one of the factors that affected the readiness and acceptance of GST as discovered by Palil and Ibrahim (2011) in their study. As a result, many businesses struggled upon GST implementation due to poor understanding and the absence of appropriate up skilling (Guan, 2015). Other than RMCD, the tax agents also play their role in educating their clients about GST. The tax agents deliver the same GST information provided by RMCD but the clients have more time to discuss on GST issues affecting their business with the tax agents. Detail accounting treatments of GST transactions were also provided by the tax agents who put them far better in delivering GST education to their clients. Tax agents who are usually representative from the audit or tax firms provide GST consultation to their clients and their services could include organizing a comprehensive workshop for their clients as guidance to ensure the clients fully understand and comply with GST. Therefore, most businesses rely on the tax agents to provide continuous update on GST amendments and the impact of changes towards the existing GST practice. Tax agents, in short are responsible to provide accurate information and better guidance to ensure businesses comply with GST.

To fill up the research gap on the behaviour of taxable person towards tax compliance and the impact of GST education toward GST compliance, this study looks at the role of RMCD and tax agents in educating the taxable person. Particularly, the interest of this study is to measure the effectiveness of GST education provided by RMCD and tax agents in promoting GST compliance.

2.1 RMCD as Tax Authority and Providing GST Education

In Malaysia, RMCD is the agency that responsible for the collection of GST revenue and to ensure compliance with GST legislation (Zhou, Tam & Heng-Contaxis, 2013) providing education and taxpayer services (Sapiei, Abdullah & Ismail, 2013) as well as providing training and motivation to the taxpayer while ensuring sufficient consultation is given on relevant GST issues for specific industries (Abdul Mansor & Ilias, 2013). As tax authority, RMCD has to maintain a balanced approach in encouraging businesses via education to support GST implementation (Frona, 2014). In providing GST education, RMCD plays

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their role to clearly communicate GST information to the taxpayers using the simplest way through simplified rules to make them understand and increases GST compliance (Isa, 2014; Sapiei et al. 2013).

RMCD has put substantial investment in the human resource through new recruitment in order to cater for GST implementation. A special incentive of RM 1,000.00 worth of subsidy for small and medium enterprises to purchase the GST compliant accounting software was also introduced in order to reduce the tax burden and to intensify the technology sophistication used by the registered businesses (Abdul Mansor, Mohamed, Ling & Kasim, 2016). This kind of incentive is in line with the RMCD objectives to smooth the implementation of GST. In summary, it can be said that RMCD's role to encourage GST compliance can be seen through the provision of education program, providing tax incentives and fortify the enforcement.

2.2 Tax Agent and GST Education

Prior studies found that taxpayers mainly depended on tax agents to assist them due to a low level of tax-related knowledge (Niemirowski, Baldwin & Wearing, 2002) and lack of tax skills and knowledge about GST by internal staff (Bidin, Marimuthu & Othman, 2014; Sapiei et al. 2013). As a result, there is a perfect transferal of taxpayers' tax responsibility in which the tax agents act as an intermediary between the tax authority and clients. Outsourcing tax matters to expert advice are done by most small organization, in fact, accountants or tax agents was ranked as the top three sources of advice for GST (Rametse, 2010). The tax agent thus plays a duality role in the tax systems as they owed duties to the client and the tax authority (Abdul Hamid, 2013). They act as advocates to encourage tax compliance to their clients in addition to their main role to assist clients with legal tax minimization and accurate reporting.

Tax agents also found to have moderating effects on non-compliance behaviour of their clients (Sinnasamy, Bidin & Ismail, 2015). For instance, an ethical tax agent help to encourage voluntary compliance and this role is being executed by the provision of education to the client (Darmayasa & Aneswari, 2015). Since tax agent plays a very significant role to encourage tax compliance (Darmayasa & Aneswari, 2015; Niemirowski, et al. 2002), most companies required services from tax agents to comply with tax regulations and filing of annual tax returns and the level of compliance is a result of the influence of the tax agent (Abdul Hamid, 2013; Palil & Ibrahim, 2011). They also alleviate the taxpayers' burden of understanding GST through expert opinion on certain specific areas that they are not sure of as well as to secure the representation of tax return before the tax authority (Sapiei et al. 2013). A sound knowledge about GST eases the implementation and help to increase the compliance level. Thus, tax education provided by RMCD and the tax agent is supposed to enlighten the taxpayer's understanding of complex GST regulations and at the same time help to increase the confidence in expressing GST reporting and the level of compliance (Saad, 2014).

3. Methodology

In this study, several interview sessions were conducted with selected firm's accounts personnel who handle the GST accounting in order to ascertain the GST compliance issues faced by the businesses. The use of interview as a tool will allow the researcher to

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deal with more complex and extensive issues. The interviews were conducted in a mixed language of English and Malay depending on the preference and comfort of the respondents. All interviews were recorded and verbatim transcriptions were prepared and summarized immediately. Since the numbers of respondents were very small, there is no qualitative software used to analyse the interviews (Abd Hamid, 2015). Therefore, it is possible to do manual extractions of the relevant information from the transcriptions in accordance with the objectives of this study. To collect information on the real experience of the respondents, an interview seems fit to justify their behaviour towards GST compliance. The findings suggest strong evidence on the importance of GST education towards GST compliance as it is based on real experience of the businesses examined in this study. The profile of the interviewees is presented in Table 1.

Table1. Profile of the Interviewees

Name*	Company*	Position	Education	Working Experience
Account Personnel A	A	Senior Executive	Advanced Diploma in Accountancy	27 years
Account Personnel B	B	Senior Executive	Bachelor of Accountancy	10 years
Account Personnel C	C	Accounts Manager	Degree in Accounting	30 years
Account Personnel D	D	Business Owner	Form Five	35 years

**Note: As requested by respective interviewees, therefore all names of the interviewees and the companies they represent are not revealed.*

The personal interviews were done at the researchers' office in Port Klang, on the 20th May 2016 with all the four interviewees which was held consecutively in different sessions.

4. The Findings

In this study, interviews were used to generate the required feedback as well as confirmatory evidence of the expected findings from the respondents. There is no qualitative software used to analyse the interviews since the numbers of respondents were very small (Abd Hamid, 2015). This study examined the effectiveness of GST education provided by RMCD and tax agents. Four accounting personnel from a different companies with different educational background, length of working experience, and businesses annual turnover were interviewed. Summary profile of the interviewee is summarized in Table 1. In the interview session, Account Personnel A was asked whether she has attended any GST hand holding program or any GST training program to prepare her for GST implementation. Her replies were as follows:

"The company has sent me to attend GST workshop with our tax agent who is from one of the Big Four firms. I had also attended training on GST accounting with our accounting software provider. In addition to that, I also attended GST hand holding program organized by RMCD in order to gain better information about GST directly from the tax authority in

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charge of GST. Justification on why GST is a better tax system and the administrative part of GST was explained by both RMCD and tax agents.”

To gain further understanding of the role of RMCD and tax agents in GST education, she was asked to give her opinion on the effectiveness of GST education and her perceptions on the GST knowledge of the presenters from RMCD and tax agents. She was also asked to give her opinion about whose presentation provides better and more detail information and how effective was it to make her gain a better understanding about GST. The replies were as per below:

“It was a good opportunity to attend those workshops and training programs as they enhance my knowledge about GST. Those programs help me to understand why businesses should support GST and provide me with more information on how to account for GST. Both presenters from RMCD and Tax agent seem to be equally knowledgeable about GST. However, I personally felt that information presented by the tax agent really helps me a lot in understanding some technical areas which are specifically related to my working situation. This is because the GST workshop was done specifically for our business environment and was designed to cater the important information needed to help us to prepare correctly our GST returns. A smaller number of participants and the designated topics in each relevant area were discussed in details with an illustration of certain business transactions. In addition, the participants could gain direct consultation with the tax agent pertaining matters that were not being discussed during the workshop. This is quite convenient as RMCD would not be easily available to answer questions when required due to the fact of a wide audience of taxpayers to be entertained by them. Yet, I still feel nervous about preparing the GST returns since this tax system is still new to me”

In another interview, Account Personnel B was asked about the difficulties that she has encountered during the preparation of monthly GST returns. She claimed that she found difficulties in accounting treatment for GST. She told that it is difficult for her sometimes to classify the accounting expenses to its related tax code. This is because, under GST regime, expenses are divided into few categories. For example, an expense for repair of a motor vehicle can be classified into claimable, un-claimable, blocked, zero-rated, exempt, and out of scope. Treatment of disbursement and reimbursement expenses has changed and it was difficult to determine the category of the expenses correctly. The entire above situation has an implication on the difference of tax code application and the difference of accounting treatment. It requires GST knowledge of the preparers to prepare for GST mapping before GST starts so it could map all the business expenses and revenue to its related tax code. She was then asked about the changes in her working process that she has experienced after the GST implementation. She described her experience by saying:

“It was easy to post one accounting transaction into the accounting system during the era of prior GST. During that time, all you need to know was the type of expenses or revenues that you are about to key in. Today in GST era, it becomes a little complicated since I have to know the relevant tax codes of all type of business expenses or revenues. It makes me taking a lot more time to post one transaction into the accounting system that used to take only a few seconds. A lot of time is consumed to prepare for monthly accounting reports. Sometimes it makes me wonder whether I am doing it the right way because I feel uncertain about the treatment of some transactions. Nothing feels right until you hear it from the RMCD or your Tax agent that you are on the right track. Lacking in confidence on what you are doing delays you in work. As time pass by, I think I will learn more about

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GST and be more certain in preparing GST returns. I hope that the RMCD will not penalize genuine mistakes at this early stage.”

GST readiness also involves mental and physical preparation of the personnel who are handling the business's GST matters. Different personnel would have different ability to absorb information as well as a different capability to interpret the information that is needed to ensure smooth GST compliance. In other interview conducted with Account Personnel C, she was first asked whether she has attended any GST programs. She informed that she attended GST handholding programs organized by the RMCD, and also attended private GST programs organized by her company's tax agent, which was one of the small-medium tax consultancy companies. She was also being interviewed about her own preparations other than attending GST training programs. Below were her responses:

“The participants or individuals should first ensure that they are mentally prepared to absorb the knowledge given to them regardless of who provides the information that is either the RMCD or the Tax Agent. As an employee who is responsible to handle the company's GST matter, I have to make sure that I am resourceful enough to ensure my work is done. Therefore, I would determine what my objectives of learning are during the GST hand holding program. It helps me to stay focus on what should I learn from the program and what information that could help me in doing my work.”

The interviewee was asked to provide reasons on why she highlighted the importance of own preparation for GST. She has described her experience and how she felt about GST education as the basis for a proper preparation for GST implementation as per below:

“From my observations, some of the participants I met during GST hand holding programs were unable to cope and understand general knowledge about GST. It was a month before GST implementation; many of them were still confused on general information about GST mechanism and important terms like Input and Output tax. Most questions they raised during the program were general information, for example, some of them inquired on how to determine the types of business supply that they are making. In addition, some of them who attended the programs had no or very slight background of accounting knowledge while some small business owners seemed to be left behind when the presenters provide explanations on certain topics. They basically had either no information about GST or seriously lacking in GST knowledge. Under these circumstances, I doubted that their companies would be able to have a successful GST implementation. This situation made me realized on the important role that the tax authority and tax agents play to provide for effective education programs.”

In the interview with Account Personnel C, she was asked about her opinion on the GST education provided by RMCD and the tax agents. In addition, she was asked on how RMCD or tax agent could improve their education programs. She commented that both parties provided the same content of information, but the mode of delivering the information differs from one another. She commented by saying:

“RMCD organizes GST handholding programs for businesses which usually involve a large number of audiences in one place at a particular time, hence, reduces the focus and less opportunity to interact with all participants. Nevertheless, RMCD also published a lot of GST information which can be found on its website. Even though their website is very informative, it is still difficult to be understood and as a result, it leads to misinterpretation

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of information. A GST call centre is also available to assist taxpayers in getting the right information about GST. However, the call centre might not be accessible at some particular time due to a high volume of calls received in a day. Furthermore, it was found that in certain GST cases the care line officer did not have details information on certain issues which are sometimes subject to the power and knowledge of the respective GST officer that handles the operational activities. For example, there are two different GST refund process. A normal GST refund process involves information on the submitted GST return of the registered business, while GST refund which is not related to submitted GST return such as payment of GST to RMCD on the importation of goods is being treated differently. The information on the treatment of this kind of situation is not provided for in RMCD standard operating procedure; hence, call centre is not able to provide conclusive information. I would propose that RMCD could improve GST hand-holding program by organizing the program within a smaller group of participants. This will provide a better environment for the participants to interact with one another. In respect of the GST call centre, RMCD could enhance the service by updating GST officer on current issues revolve around the operational aspect of GST. The hassle of getting information should be minimized since it is the belief of all business that time is money; therefore the right information is required in real time. Delay in getting the relevant and accurate information would lead to a loss in time and money to the business. Consequently, it will demotivate the morale towards GST compliance. Hopefully that RMCD could address this issue and make it more convenient for the taxable person to obtain information about GST.”

Timely and clear explanation of GST information is important to the businesses. Small businesses normally may have no idea of what is GST and how does GST affect their business activities. Normally, this group of taxable person is not aware of the current tax information and also not an IT savvy. They prefer to obtain direct advice from the tax authority on GST information that is specifically related to them. One of the interviewees represents this group of taxable person and her real experiences were explored during the interview.

In the interview with Account Personnel D, she was asked to describe her company's background and her experience preparing for GST implementation. The Account Personnel D informed that she runs a small company with the annual turnover which is less than RM 500,000. Her company voluntarily registered for GST without knowing the impact of being a GST registered business. The company is reacting to their existing customers' request that accepts trade dealings only from GST registered business. She further commented her experience of GST preparation by saying:

“I do not have much knowledge about GST or what would be the best way for me to obtain GST information. My company did not do much to prepare for GST implementation except getting the company registered with RMCD. I did not attend either any paid GST workshop or any RMCD programs about GST.”

When she was being asked whether she is aware that she could obtain GST information from an electronic medium like the RMCD's website, she informed that she is not very familiar with the use of the internet. She further added that she feels a person at her age is too old to learn new things. The interviewee was then asked on what type of medium that she had used to obtain GST information.

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“I personally went to RMCD’s office and been there twice. On the first visit, I went to obtain information on the procedures of GST registration for my company. During the later visit to RMCD’s office which is in the mid of April 2015, I went to obtain information on the format of a tax invoice and how to issue a tax invoice. That was the only information that I requested since it was a busy day for the RMCD. I did not ask for any further of GST information as RMCD were overwhelmed with queries from many other businesses representative which is seeking assistance at that particular time.”

From all the responses gathered from the interviewees, it can be concluded that GST education is very important in assisting the taxable persons to comply with GST. The interview has generated very rich data which the interviewees have provided insights, which can give both the GST education providers suggestion on how their education programs can be further improved. The real experiences of GST personnel in preparing for GST return provides some understanding on the type of GST information that is required by the taxable person. For example, the interviewees revealed that they need more detail information and guidance on the technical aspect of accounting treatment.

Thus, a continuous GST education will assist a taxable person to acquire GST information as well as receiving updated changes of GST. This will lead to the increase in the level of their GST understanding, thus improving the GST compliance.

5. Conclusions

The main objective of this study is to determine the effectiveness of GST education provided by RMCD and tax agents towards the GST compliance. The tax authority is responsible for the collection of GST revenue and in ensuring businesses complies with GST legislation. Sapiei et al. (2013) and Abdul Mansor and Ilias (2013) have insisted that the responsibility of the tax authority is to provide sufficient and effective tax education to the taxable person. The findings in this study suggests that any efforts to improve the GST education by the RMCD and the tax agents is deemed necessary. Therefore, it is crucial for the tax authority to review its policy on tax education programs and to ensure the effectiveness of its educational modules in delivering the right information to the taxable person. The perceptions of businesses upon RMCD educational programs may contribute towards a change in the process of their current operating procedure. The improvement in this area will reinforce the tax system and thus could boost the nation’s income through the tax paying activities resulting from high knowledge, awareness and GST compliance among taxpayers in carrying out their responsibility.

RMCD may learn from the experience of tax authorities of other countries like Singapore and Australia, which have established a well-developed strategy that focused on the targeted GST compliance. Through the development of a strategy on GST compliance, the tax authority can clearly identify the loopholes of existing program that is currently used to promote continuous GST compliance. The findings of this study found that tax education has a significant influence towards GST compliance.

Therefore, a broader tax educations program and more collaboration between RMCD and tax agents could enhance the existing module of the educational program in which it could lead to the increase in the voluntary compliance through the empowerment of GST education. Thus, RMCD and tax agents may use this information to formulate better education strategies in terms of the depth of knowledge and effective mode of conveying

the information. Despite the valuable findings, this study is also subject to limitation, for instance, the number of respondents used in this study may insufficient to represent the number of businesses in Malaysia thus limit the generalisation of the results. Therefore future research could include a larger sample size of businesses to expand the generalisability to the majority of Malaysian businesses. Further studies should also be carried out to investigate how RMCD and tax agents in Malaysia could provide better services to the taxable person to ensure the optimisation of tax collection. Other studies may focus on exploring appropriate model and module that can be formulated to increase the knowledge and awareness of taxpayers towards GST compliance.

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