

Analysis of Public Debate on the Reintroduction of GST in Malaysia via Facebook

SITI FATIMAH ABDUL RASHID, MOHD FAIZAL KASMANI, HAFIZAH OMAR ZAKI, NORUL SYUHADA
ABU HASSAN & NOORSAKINAH ABDUL WAHAB

ABSTRACT

Social media has become a vibrant platform for debating and discussing the pros and cons of taxpaying. Because of their conversational essence, social media sites act as virtual public forums or gatherings where public opinion on the benefits and limitations of taxpaying is aired, resembling traditional civic assemblies or community meetings. Comments on the news article titled 'GST is Better than SST', published on June 13, 2022, across The Star, Berita Harian and Astro Awani Facebook pages, were thematically analysed to explore public opinion on the reintroduction of the Goods and Services Tax (GST) in Malaysia. The analysis of 1,079 user comments identified two main themes: widespread distrust in government and politicians and the perception of GST as a burden to consumers. The widespread distrust highlights the perceived incompetency of officials in managing tax revenue for public welfare effectively. The uncertainty and fear about GST reintroduction underline economic anxieties, reflecting that the unpredictability of tax policies might exacerbate economic distress. The GST is considered burdensome, especially for low-income individuals, as they must bear the post-GST implementation effect of increased prices and tax liability. These findings underscore the complexities in tax policy design and indicate the necessity for clear and comprehensive communication about tax systems.

Keywords: Facebook; goods and services tax; public opinion; tax policy, the maxim of taxation.

INTRODUCTION

In this age of connectivity, individuals are constantly plugged into the online realm. Across social media platforms and e-commerce sites, people readily share their perspectives on various subjects, including commercial products, movies, sports, social and geopolitical issues, and governmental policies. These expressions serve as reflections of individuals' sentiments towards specific matters, contributing to the formation of opinion polarity on particular topics. Presently, platforms like Twitter, Facebook, and others witness significant waves of opinions on today's most discussed issues, such as the implementation of Goods and Services Tax (GST) in India.

The Goods and Services Tax (GST) has long been a subject of intense debate in Malaysia. Initially introduced in 2015, it was subsequently revoked and replaced with the Sales and Services Tax (SST). According to Narayanan and Abdul Latif (2024), the implementation of GST in Malaysia faced several key challenges that led to its eventual repeal. Despite a lack of empirical evidence, the tax was widely perceived as causing an increased cost of living. This perception fueled public dissatisfaction, effectively leveraged by the opposition during the 2018 elections. Additionally, the GST refund mechanism failed, causing significant delays in refunds to businesses leading to cash flow problems. Tax evasion also emerged as a concern, with some businesses engaging in fraudulent activities. The compliance costs were particularly burdensome for small and medium-sized enterprises (SMEs), leading to financial strain and, in some cases, business closures. The regressive nature of GST, which placed a heavier burden on lower-income groups, further intensified public discontent. These issues, combined with other economic pressures like subsidy cuts and rising costs of essential goods, contributed to widespread dissatisfaction with GST and ultimately resulted in its repeal after the 2018 general elections. The discourse surrounding the implementation of GST resurfaced when prominent political figures proposed its reintroduction. Consequently, this article aims to conduct a thematic analysis of public opinions expressed through online news comments on platforms like Facebook concerning the potential re-implementation of GST.

This thematic analysis seeks to delve into the diverse viewpoints and sentiments prevalent among the Malaysian populace regarding the prospect of reinstating GST by integrating the Theory of Public Opinion and Adam Smith's Maxims of Taxation. By examining comments shared on online news articles, particularly on social media platforms like Facebook, we aim to capture the multifaceted perspectives, concerns, and attitudes towards this contentious issue. Through this analysis, we endeavour to provide insights into the public sentiment surrounding the proposed reintroduction of GST and its potential implications for Malaysian society and the economy.

GST IN MALAYSIA

Implemented in April 2015, the Goods and Services Tax (GST) in Malaysia sought to diversify governmental income sources and enhance fiscal sustainability by broadening the tax base and aligning with international standards (Kumar et al. 2019; Sidik et al. 2019). This replaced the Sales and Services Tax (SST), aiming to improve tax administration and reduce business burdens (Nutman et al. 2022). Despite its touted benefits for modernising the taxation system, the GST stirred considerable controversy, facing economic and public opinion challenges (Wong & Eng 2018). Royal Malaysian Customs Department (RMCD), the governing institution responsible for indirect taxes in Malaysia, encountered challenges

when the implementation of GST provoked turmoil and criticism, primarily centred around concerns about the readiness of GST infrastructure, insufficient time for adaptation, and perceived lack of transparency in its execution (Zakaria 2018). Public trust in the government's ability to manage GST was eroded due to perceived inadequate public consultation and education on the new system (Zakaria 2018).

Following the 2018 general elections, the new government (Pakatan Harapan), which had promised to abolish GST due to public sentiment, did so and reinstated the SST (Wong & Eng 2018). While Malaysia transitioned from the GST to the SST, neighbouring Singapore has, however, consistently maintained a robust GST system, characterised by its efficiency and strict regulatory oversight (Guna & Anuradha 2021). In contrast, Thailand adopted a value-added tax (VAT) system akin to Malaysia's previous GST model, while Indonesia's indirect tax landscape is marked by a complex and evolving structure, with various indirect taxes in place (Benjasak & Bhattarai 2019). The differences in tax rates, exemptions, compliance requirements and enforcement mechanisms across these ASEAN nations underscore the unique challenges and opportunities in indirect taxation, reflecting each country's distinctive economic and policy priorities (Benjasak & Bhattarai 2019).

Following the effect of post-GST abolishment, Malaysia's ninth Prime Minister, Dato' Sri Ismail Sabri Yaakob, expressed interest in GST reintroduction in June 2022 due to a revenue loss of around RM20 billion (US\$4.57 billion) (Tan 2022). Comparative revenue collection under SST and GST, along with Malaysia's shifting reliance on petroleum income, underscored the fiscal challenges (Department of Statistics Malaysia 2022). Prominent political figures have continued to suggest reintroducing GST to mitigate these (Tan 2022). In a World Bank press statement on June 13, 2022, Dr. Sanghi's articulated GST's advantages over SST, such as its efficiency and more significant revenue generation. However, he acknowledged that the increased business compliance costs called for an adequate transition period and streamlined refund processes, especially for SMEs. The news article featuring Dr. Sanghi's statements titled "GST is better than SST" garnered significant attention from mainstream media in Malaysia and sparked extensive discussions among social media users, particularly on Facebook.

This research aims to explore the online discourse generated by an article published by three major Malaysian news organisations, namely The Star, Berita Harian and Astro Awani, by analysing the comments posted on their respective Facebook pages. The primary objective of this study is to gauge public perspectives on GST, which had previously generated intense public debate leading to its revocation in 2018. Online discourses on platforms like Facebook can offer valuable insights into broader public opinion. These platforms serve as virtual town squares where individuals from diverse backgrounds and regions share their thoughts openly. Researchers can gain a snapshot of prevailing viewpoints, concerns and trends by analysing the collective discussions. While not consistently fully representative of the entire population, Facebook and similar platforms provide a window into contemporary public opinion, reflecting society's evolving attitudes and reactions to various issues, including politics, policies and social issues (McGregor 2019). By examining the Facebook comments, this research provides valuable insights into public opinion, concerns and expectations regarding taxation. The findings of this study can contribute to informed decision-making and effective communication strategies pertaining to tax policies.

LITERATURE REVIEW

SOCIAL MEDIA AS PUBLIC OPINION

Social media and their metrics offer a novel approach to understanding and representing public sentiment. They do not aim to supplant traditional surveys but rather offer a distinctive portrayal of public sentiment. Nevertheless, this representation through social media is imperfect. Nonetheless, it cannot be overlooked as a formative aspect of public opinion. (McGregor 2019, 2020). The analysis focused on a specific timeframe and topic, which serves as both a strength and a limitation. On the one hand, the open nature of social media allows anyone to contribute to the discussion, making it a valuable tool for exploring debates. This openness may introduce bias, as the data set is limited to those who actively participate in the Facebook conversation and may have a particular interest in the topic. Consequently, the views discussed in this study might reflect the perspectives of a select group rather than Facebook users at large. However, as Wodak and Meyer (2014) argue, understanding public debates on social media can provide a valuable "door opener to the backstage of politics." This approach offers novel insights into the network of stakeholders and the ongoing debates, highlighting the utility of social media as a lens for examining contemporary public opinions and views. Quantifiable social media metrics challenge some fundamental methodological assumptions underlying traditional surveys. Unlike surveys with representative sampling, social media platforms and practitioners who utilise sentiment, topic, content, or computational analyses draw conclusions about overall public sentiment from all available social media content, such as Facebook posts, tweets, or likes. While this deviation may raise concerns for some, others argue that it captures the conversational or hierarchical nature of public opinion formation, which traditional survey questions may fail to grasp. (McGregor 2019, 2020)

Social media provide a more transparent, interactive, and time-sensitive representation of public opinion. Opinions expressed on social media are inherently public and interactive, shared with or for an audience. Given their conversational nature, social media platforms serve as a public and communal space where public opinion is expressed, akin to public forums or citizen groups (Anstead and O'Loughlin 2015). Social media data enable the restoration of the interactive nature of public opinion. Quantifiable metrics like likes and replies reflect interactions between individuals, while posts such as

tweets or comments can be understood within the context of the intended audience. Moreover, opinions expressed on social media extend the temporal boundaries of socially constructed public opinion. Social media's ability to capture public expressions and reactions to political events in real-time allows for a more nuanced understanding of public sentiment, even as events unfold. This heightened temporal sensitivity also facilitates a more targeted assessment of specific publics, such as audiences reacting to the implementation of policies like GST (Vaccari et al. 2015).

Social media has profoundly altered how people communicate during the last decade, including how news and information are produced, shared and consumed (Klinger & Svensson 2015). One critical impact is that social media has empowered the audience to create content (Klinger & Svensson 2015). This phenomenon is particularly noticeable in the Facebook comments section, the leading social networking platform (Newman et al. 2020). Most news organisations now maintain a Facebook page sharing news articles as posts. Users on Facebook can directly respond to these posts by leaving comments. These comments enable users to react to specific news stories (Brändle et al. 2022), engage in discussions with fellow users (Macafee 2013), and influence the opinions and actions of others (Zerback & Fawzi 2017).

This study focuses on user comments on the Facebook pages of news media outlets. The selection of Facebook as the primary platform for this study was driven by various factors. Firstly, Facebook is the most extensively utilised social media platform in Malaysia, as indicated by an overwhelming 92% of respondents in the Internet Users Survey conducted by the Malaysian Communication and Multimedia Commission (MCMC 2020). Furthermore, the platform's unique characteristics enable users to comment using their personal Facebook accounts. This quality, which distinguishes Facebook from other platforms, contributes to lower levels of anonymity among commenters. Consequently, there is less need to factor in the potential impact of anonymity, which has been shown to exert a notable influence on online debates, often with adverse consequences (Walker & Malson 2020).

Engaging with news articles through comments on Facebook is often viewed as a type of civic involvement and political participation that requires relatively little effort (Penney 2015). From a normative standpoint, user comments have the potential to enrich and diversify the public discourse (Brändle et al. 2022). The notion of deliberative democracy embraces user comments as they are seen as a medium that facilitates citizen participation in discussions that promote informed opinion formation, provided that these discussions meet criteria such as reciprocity, civility, or rationality (Dahlberg 2011; Friess & Eilders 2015). Comments can also provide marginalised voices a platform in the public sphere and foster counter-public formation (Dahlberg 2011).

Although interactive technology initially inspired high aspirations, scholars now portray a less hopeful picture of the online public sphere. Comment sections are frequently used as "echo chambers", reinforcing pre-existing ideas and exacerbating audience polarisation (e.g., Jamieson & Cappella 2008). Commenters are also noted for their harsh tone and lack of politeness, casting doubt on the deliberative nature of the online conversation (e.g., Coe et al. 2014). According to studies, Facebook comments have even lower levels of deliberative quality than comments on news websites (Rowe 2015). Miller and Vaccari (2020) suggest that today's online public realm is increasingly marked by citizen disagreement, bordering on populism.

TAXATION ISSUES AND SOCIAL MEDIA

Taxation is a sensitive subject that elicits a wide range of opinions and debate throughout society. With the increased usage of social media platforms, analysing public discourse and opinions on taxation through these means has acquired prominence.

Research specifically examining the direct impact of social media opinions on tax policy is limited. However, scholars agree that social media platforms have significantly transformed communication between governments and citizens over the past decade (Dong & Lian 2021; Oginni & Moitui 2015). Social media has opened avenues for more participatory governance, fostering new social dynamics and a more inclusive civil society. Globally, there has been a growing emphasis on civic engagement in the policymaking process, highlighting the need for governments to utilise sophisticated, real-time tools to facilitate civic participation and establish effective mechanisms for policy implementation and feedback.

Driss et al. (2019) argue that social media platforms are vital communication channels between governments and citizens. On one hand, governments use social media to disseminate information about their achievements and engage in public discussions. On the other hand, citizens leverage these platforms to express their opinions and hold governments accountable. For instance, various government entities, from municipal to federal levels, and citizen groups have created Facebook pages to facilitate this interaction, demonstrating the need for government bodies to stay attuned to this new source of information.

Governments have recognised the importance of social media as a valuable information source for policymakers. Citizens can express themselves on a range of issues impacting their daily lives through these networks. In Africa, for example, social media has played a pivotal role in citizen engagement during electoral processes (Zambia, Ghana, Libya, and Nigeria), revolutions (Tunisia, Egypt, and Libya), and in protests and advocacy efforts (Uganda) (Oginni & Moitui 2015).

Chung and Zeng (2016) highlight a framework for social-media-based public policy informatics, including a system called "iMood," which addresses the need for sentiment and network analysis in U.S. immigration and border security. iMood collects relevant Twitter messages, analyses user sentiment and emotion, and maps networks of Twitter users to help policymakers identify opinion leaders, influential users, and community activists. This system provides empirical

findings and datasets for sentiment and network analysis, demonstrating its applicability across various domains.

Further, Reddick et al. (2017) analysed textual data posted on the San Antonio municipality's Facebook page related to solid waste management to identify citizen-raised topics like recycling, inquiries, and containers. Ma et al. (2016) analysed citizens' opinions on an online platform for a Chinese city, aiming to provide municipal administrators with insights into online comments to enhance decision-making in urban development. Similarly, Musto et al. (2015) developed a framework to analyse Twitter posts related to the recovery of L'Aquila, Italy, after the 2009 earthquake. Lastly, Hofmann et al. (2013) conducted a content analysis of Facebook posts from 12 German local governments.

Social media plays a significant role in advocating for people's settings and thinking styles. For example, An et al. (2023) highlight the underutilised potential of social media sentiment analysis in shaping soda tax policies. Their examination of around 370,000 soda tax-related tweets on Twitter from 2015 to 2022 found that public interest, measured by the volume of tweets, peaked in 2016 and has since declined significantly. Over this period, a rise in neutral sentiment tweets and a steady growth in negative sentiment tweets were observed, while positive sentiment tweets remained broadly stable. When news-quoting tweets were excluded, the majority of tweets (56%) were neutral, followed by negative (29%) and positive (15%) sentiments. The total number of tweets posted, followers and retweets were identified as predictors of tweet sentiment. The authors' neural network model achieved an 88% accuracy rate and a 0.87 F1 score in predicting tweet sentiments.

Deshmukh et al. (2022) conducted a Twitter analysis of posts containing #GST and its associated sentiment analysis to determine how stakeholders perceived the government's roll-out and implementation of GST in India after three years of implementation. The study revealed that many stakeholders perceived GST negatively. One of the reasons could have been a need for proper awareness about the new tax regime, where citizens sometimes pay more taxes than necessary, particularly in rural areas, and subsequent knowledge of which leads to a negative perception of the tax regime.

Zou et al. (2023) analysed communication strategies in a 2020 tax referendum for local park funding, finding tax-based allocations to be the principal source for such agencies. However, more is needed to meet rising user demands and maintenance needs. The study centred around the campaign's Facebook page data, seeking to understand the content and post types that raised voter awareness and engagement. The results showed clear and concise messages, demonstrated support from local organisations or prominent figures, clarified the requested tax amount, and highlighted direct benefits that were most effective in raising awareness. Posts that featured campaign activities and acknowledged supporting efforts were most effective for follower engagement. Photos and video posts were generally more successful than link and shared video posts. The study's implications for open space referendum campaigners are to seek and display local support, emphasise direct benefits, clearly explain the tax amount, and use short videos and visually appealing images.

Leveraging the untapped potential of social media, particularly Facebook comments, this study aims to gauge public opinion about the potential reintroduction of GST in Malaysia, an underexplored issue in the existing literature. This research enriches discourse by focusing on Malaysia's dynamic socio-political environment and evolving tax system, examining public reactions to GST's potential reintroduction. Analysing Facebook comments in response to related news articles, this study offers unique insights into public opinion on GST in Malaysia. It contributes to the growing literature on the role of social media in understanding public engagement on pivotal policy issues.

THEORETICAL FRAMEWORK

This study proposes a theoretical framework that integrates the Theory of Public Opinion with Adam Smith's maxims of taxation to form a dual-guiding foundation for tax policy development. Rather than focusing on traditional surveys, this study emphasises the analysis of social media metrics, specifically examining the discourse and comments on social media platforms and conducting sentiment analysis of these discussions. By capturing real-time feedback and the nuanced sentiments the public expresses, the framework offers a more immediate and dynamic understanding of public opinion toward tax policies. These insights are then evaluated against the maxims of taxation, namely equity and fairness, certainty, convenience, and efficiency, to ensure that tax policies are technically sound and resonate with the public's expectations and values. This approach allows for the continuous adjustment of tax policies, making them more responsive, legitimate, and effective in achieving long-term societal and fiscal goals.

THE ROLE OF PUBLIC OPINION

Public opinion is a challenging concept to define, leading to a variety of definitions (Anstead & O'Loughlin 2015). The traditional view, often upheld by nationwide pollsters, sees public opinion as the aggregate preferences of individual citizens. In the context of tax policy, this perspective suggests that public opinion is something that exists independently, which pollsters seek to uncover. However, more critical perspectives argue that public opinion research does not merely discover pre-existing opinions but creates them, shaping public attitudes towards tax policy in the process.

Using survey polls to represent mass public opinion involves a mediated process that shapes citizens' real opinions into a consumable form, which is inherently flexible and selective. This mediation is particularly relevant in tax policy formation, where the framing of tax-related questions and the methods used can influence public responses, thus constructing a version of public opinion that may guide policy decisions. Despite being crucial to the foundations of democracy, public opinion is a socially constructed representation shaped by the methods and data used to gather it and by the interpretation of

those who analyse and apply it (McGregor 2019). In tax policy, this constructed nature of public opinion means that policymakers must be cautious in interpreting polling data, as it may reflect the influence of the polling process as much as the public's true preferences.

Another way to understand public opinion in the context of tax policy is to see it as a multifaceted concept. While opinion polling has been central to its modern definition, this perspective overlooks the significant changes brought about by today's hybrid media system, particularly the rise of social media. Social media metrics now offer a new way to measure and represent public opinion, including tax policy opinions. Although social media will not replace surveys, they provide a different and equally flawed representation of public opinion. The introduction of social media data has disrupted traditional polling practices, which have long dominated our understanding of public opinion and, by extension, influenced tax policy formation (McGregor 2019).

This shift suggests that new methods, such as social media analysis, require a rethinking of what constitutes public opinion, especially in the realm of tax policy. Social media metrics challenge some of the foundational assumptions of survey methodology, such as representative sampling. Instead, platforms and researchers who use computational analyses like sentiment, topic, or content analysis rely on the totality of available posts, tweets, or likes to draw conclusions about collective public opinion on tax issues. This more expansive approach to capturing public sentiment offers a broader, albeit different, view that can influence how tax policies are shaped and adjusted.

For some, these differences may raise concerns about the validity of using social media data to understand public opinion, particularly in the precise and regulated field of tax policy. However, social media data can also address criticisms of surveys, particularly the limitations in capturing the conversational and hierarchical aspects of public opinion formation or the overly narrow framing of survey questions. With its public and relational nature, social media provides a more dynamic and responsive representation of public opinion, similar to public meetings or citizen groups, which can be invaluable in shaping responsive and adaptive tax policies (Anstead & O'Loughlin 2015).

Moreover, social media extends the temporal scope of socially constructed public opinion. While surveys and social media offer snapshots of attitudes at a specific moment, social media provides greater temporal sensitivity by capturing public sentiment and reactions to tax-related political events in real-time, often minute by minute. This immediacy can be crucial to tax policymakers, who must understand the public's long-term views and immediate reactions to proposed tax changes or new tax laws.

THE MAXIMS OF TAXATION

The maxims of taxation, first articulated by Adam Smith in his seminal work *The Wealth of Nations* (1776), serve as enduring principles that guide the design and implementation of tax systems. These maxims, namely equity and fairness, certainty, convenience, and efficiency, form the cornerstone of modern tax theory and practice. Each maxim addresses a fundamental aspect of taxation, ensuring that tax systems are effective in raising revenue and perceived as just and manageable by the public. Moreover, these maxims influence both public opinion and tax policy by shaping how tax systems are viewed and implemented. Smith's insights remain relevant today as they provide a framework for evaluating the integrity and functionality of tax policies, which in turn impacts public perception and acceptance.

The maxim of equity and fairness dictates that the tax burden should be distributed according to an individual's ability to pay. This principle is central to creating a sense of justice within the tax system, where those with greater financial resources contribute more to the public treasury. The perception of fairness significantly influences public opinion, as taxpayers are more likely to support and comply with a tax system they view as equitable (Castaneda 2023). Consequently, tax policies that align with this maxim are more likely to be accepted by the public, reinforcing the legitimacy of the tax system (Chavez 2024). The certainty maxim emphasises the importance of clear, predictable tax obligations. This ensures taxpayers know what is expected of them, fostering trust and compliance. When taxpayers understand and trust the stability of the tax system, public opinion is more favourable, which supports the effective implementation and enforcement of tax policies (Brata & Riandoko 2020). Certainty in tax policy thus directly influences both taxpayer behaviour and public confidence in the government's fiscal management (Rashid et al. 2021a, 2021b).

Convenience refers to the ease with which taxpayers can fulfil their obligations, reducing the burden of compliance and enhancing the system's overall accessibility. A convenient tax system positively impacts public opinion by minimising frustration and promoting voluntary compliance (Dermawan et al. 2020). When tax policies are designed with convenience in mind, they are more likely to be perceived as fair and efficient by the public, thereby increasing the overall effectiveness of the tax system (Hassan et al. 2021).

Finally, the maxim of efficiency focuses on minimising the administrative costs of taxation, both for the government and the taxpayer, to ensure that the tax system operates smoothly without unnecessary expenditure or complexity. An efficient tax system is crucial for maintaining public trust, demonstrating the government's commitment to using resources wisely (Sahari et al. 2021). Public opinion tends to be more favourable when taxpayers see that the tax system is cost-effective and free from unnecessary complications. As a result, tax policies grounded in the principle of efficiency are likely to be more sustainable and widely supported.

THE INTEGRATION BETWEEN PUBLIC OPINION AND THE MAXIM OF TAXATION

The interplay between public opinion, the maxims of taxation, and tax policy is a dynamic and intricate process, reflecting the continuous interaction between societal attitudes and the foundational principles of taxation. Public opinion influences tax policy and is shaped by the principles embedded in Adam Smith's maxims of taxation, specifically equity and fairness, certainty, convenience, and efficiency. These maxims guide the formulation and implementation of tax systems, affecting how the public perceives and responds to taxation, creating a feedback loop that policymakers must skillfully manage.

Figure 1 shows the research framework of this study, which integrates the theory of public opinion and the maxim of taxation. In this framework, public opinion, particularly as captured through social media metrics, is a crucial barometer for understanding how the public perceives tax policies. Unlike traditional surveys, social media provides real-time, nuanced insights into public discourse, including immediate reactions and longer-term shifts in sentiment regarding tax policies. By analysing comments and sentiments expressed on social media platforms, policymakers gain a deeper understanding of public opinion, which allows for the timely adjustment of tax policies to better align with societal values and expectations.

The maxims of taxation are central to this process, providing a benchmark against which public opinion is assessed and tax policies are developed. The principle of equity and fairness, for instance, is critical in determining the legitimacy of a tax system. Social media discourse often brings issues of fairness to the forefront, particularly in discussions about tax burdens and exemptions. When public sentiment reflects concerns about the fairness of a tax policy, policymakers are compelled to reevaluate and potentially revise the policy to ensure it upholds the maxim of equity. This not only enhances the legitimacy of the tax system but also strengthens public trust and compliance.

Certainty in tax policy is equally important, as it fosters a sense of stability and trust among taxpayers. However, any perceived ambiguities or inconsistencies in tax obligations amplified through social media can lead to widespread uncertainty and dissatisfaction. Policymakers must, therefore, ensure that tax policies are not only designed with the maxim of certainty in mind but are also clearly communicated and consistently enforced, aligning with public expectations and maintaining the effectiveness of the tax system.

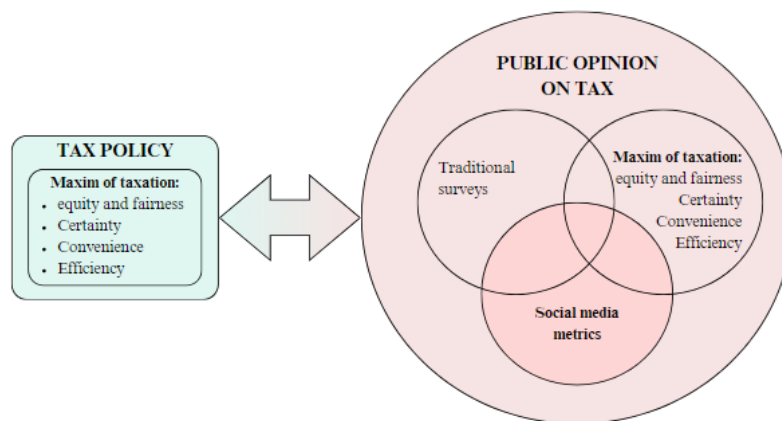


FIGURE 1. Research framework

The maxims of convenience and efficiency also significantly shape public opinion and influence tax policy. A tax system perceived as convenient and efficient is more likely to garner public approval, as it reduces the compliance burden on taxpayers and demonstrates the government's commitment to responsible management of public resources. Feedback from social media can highlight areas where the tax system may be perceived as lacking in these respects, enabling policymakers to make necessary adjustments to streamline procedures, reduce administrative costs, and improve taxpayer satisfaction.

In conclusion, the interplay between public opinion, the maxims of taxation, and tax policy is a complex, ongoing process that requires a delicate balance between societal attitudes and the principles guiding tax policy design. By integrating real-time public sentiment from social media with the enduring maxims of taxation, this framework allows for the continuous refinement of tax policies, ensuring they remain both technically sound and publicly supported. This dynamic approach bolsters the legitimacy and effectiveness of tax systems and fosters a more engaged and responsive relationship between the government and its citizens.

METHODOLOGY

This study analyses comments from three major news portals on Facebook with comments from the original news source posted on their page. The selected news article "GST is Better than SST" was published on June 13, 2022, and sourced from The Star, Berita Harian, and Astro Awani Facebook pages. This article is chosen because it is based on a World Bank press statement from June 13, 2022, which garnered extensive coverage from most mainstream media outlets in Malaysia. Additionally, it reflects the viewpoints expressed by various political figures regarding the potential reintroduction of the GST. The inclusion of The Star, Berita Harian, and Astro Awani serves two purposes. Firstly, these news organisations

have made the news available on their respective Facebook pages. Secondly, these three outlets collectively represent a spectrum of news ideologies and have different media ownership structures.

The Star, owned by the Star Media Group, is an established English-language newspaper with a circulation of 248,559 and a Facebook following of 1.4 million likes. Berita Harian, owned by the most extensive media conglomerate, Media Prima, is a Malay daily newspaper with a circulation of 106,000 and approximately 5.7 million likes on Facebook. Astro Awani, on the other hand, is a renowned 24-hour news channel with over 3.6 million Facebook likes and is owned by Astro Malaysia Holdings Berhad.

The study employed Facepager, a free, open-source tool, to collect comments from three news portals over two weeks, from June 13 to June 26, 2022, following the publication of the news articles. This timeframe was selected to ensure sufficient data for analysis. Facepager, developed by Jakob Jünger and Till Keyling (2019), is widely recognised as a key tool for automating the retrieval of public data from Facebook (Mancosu & Vegetti 2020). Several key studies in public health (Raamkumar et al. 2020; Tan et al. 2021) and public policy (Thiele 2022; Chan 2018) have been conducted. Facepager collects URLs from the query setup, and then the extracted data are stored in a local database and can be exported to a CSV format. A total of 717 comments from The Star, 58 from Berita Harian, and 466 from Astro Awani were collected. The collected data underwent a thorough cleaning process to ensure quality and relevance. Duplicate comments were removed, missing or incomplete comments were addressed, and irrelevant content, such as off-topic discussions or spam, was eliminated. Noise in the data, such as excessive punctuation or emojis, was reduced.

A thematic analysis was conducted on the cleaned dataset of 1,079 user comments. The thematic analysis process begins with transcription and familiarisation, where the news comments are collected, read through, and examined in detail to identify initial themes and select quotes that capture key perspectives relevant to the study. This is followed by the selection of keywords, during which the comments are closely analysed to identify recurring words or elements that reflect participants' experiences. These keywords, directly drawn from the comments, play a crucial role in the next step, coding. During coding, short phrases or labels (codes) are assigned to segments of the data, simplifying complex information and highlighting essential messages or themes. This process lays the foundation for theme development, where codes are organised into meaningful categories to identify patterns and relationships. This enables a more abstract interpretation by creating themes that connect the research questions to the data.

In the conceptualisation phase, the concepts that emerge from the data are further refined, transforming social patterns into clear definitions. Diagrams or models are often used to illustrate the relationships among these concepts. The final step is the development of a thematic model, which encapsulates all the findings and insights derived from the data, emphasising the study's contribution to knowledge. This method provides a formal framework for discovering and understanding the significant themes that emerge from the data, allowing for meaningful analysis conclusions (Clarke & Braun 2018). The rigorous data cleaning process and thematic analysis offer a solid foundation for valuable insights from the Facebook comments, shedding light on users' perspectives and opinions across the three news platforms.

FINDINGS

Upon analysing the Facebook comments collected in the news article, two distinct themes emerged regarding public opinions on the potential reintroduction of GST in Malaysia. The first theme is "Widespread Distrust in the Government and Politicians" and the second is "GST as a Burden". The related Canon of taxation will be discussed in the identified themes and subthemes.

WIDESPREAD DISTRUST IN GOVERNMENT AND POLITICIANS

A pervasive theme in the news comments is the prevailing lack of trust in the government and politicians (59.59%, n=643). This viewpoint consistently emerges in four subthemes related to the primary benefits of GST, its management and distribution, government corruption and doubts about promised price reductions.

CONCERNS OVER THE PRIMARY BENEFITS OF GST

Commenters strongly believe that GST primarily benefits politicians and ministers, perceiving a connection between its revenue collection and the personal enrichment of government officials. The comments reflect a significant concern that the GST is perceived as unfair, particularly when analysed through the lens of Adam Smith's Canon of Equity and Fairness. The perception that GST revenue benefits politicians and is misused for personal gain rather than public welfare violates the principle that taxes should be fair and just. The commenters' frustrations highlight the importance of transparency and accountability in tax collection and expenditure to maintain public trust and ensure the equity of the tax system.

The comments below exemplify frustration and mistrust towards the government, suggesting that the funds collected through GST may not be used for the welfare of the people but for the personal gain of ministers and the benefit of the ruling party.

"Good for the government, bad for the people..the more GST is collected, the richer the minister is". (Berita Harian)

“GST benefits the government. Must have been robbed by BossCow’s Robber Head first. The people always lose”. (Astro Awani)

“What happened before... GST was only implemented to celebrate the tyrants.... the people do not forget”. (Astro Awani)

Commenters also emphasise that taxes, including GST, can be beneficial if government leaders do not misuse the funds.

“Any tax is good... if the minister does not spend the country’s money... Which is a problem because the leader is a snitch... good for Malaysians”. (The Star)

Some argue that the government should harness the nation’s abundant natural resources instead of relying heavily on taxes like GST.

“This country is full of inexhaustible natural resources if the government knows how to use them, there is no need for all that, but if it is for the purpose of looting... or for the purpose of paying the allowances of the ministers, it is all useless, does not think of stupid people”. (Astro Awani)

CONCERNS OVER GST MANAGEMENT AND DISTRIBUTION

The second subtheme delves into concerns about GST management and distribution. Commenters doubt its effectiveness and transparency. While revenue collection is seen as fair and efficient, doubts arise regarding the fund distribution due to concerns about leakage, corruption and mismanagement. Transparency and accountability need to be improved, leading to suspicions of funds being misused.

As illustrated below, commenters acknowledge the government’s benefit from GST but express concerns about its impact on individuals, emphasising the need for wise fund utilisation and fair governance.

“It is good for the government to earn income, but for the people, they can be affected even by the price of roti canai in the morning. If the minister is good at management, the governor is fair, a lot of money can be saved, and there is no need to tax the people”. (Berita Harian)

“The GST system is fair. All pay. Efficient collection, but distribution will be a question mark”. (Astro Awani)

“...rejecting GST does not mean we do not want GST. It is just that the people do not want to be like before. A lot of collection, but leaking here and there... a lot of corruption”. (Astro Awani)

Transparency and accountability issues in the GST system are highlighted. Commenters criticise leaders who do not declare the purpose of GST revenue and may allocate funds for specific interests. They fear ~~that~~ GST funds might not benefit public welfare or essential services, as exemplified in the comment below.

“It is true that the system is the best. But, it is not good when the leader steals and does not declare what the GST revenue is for. Declare also uses saliva. If the check is completely exhausted, you have to take it for a crony direct negotiation project”. (Astro Awani)

Another significant concern is the perceived lack of GST payment refunds, which indicates a problem with the refund mechanism, as illustrated below. Businesses and individuals expect timely reimbursements, which affects their financial stability.

“We know, everyone knows. But in Malaysia, GST is never refunded after payment”. (The Star)

From the perspective of maxims of taxation, the analysis reveals that while the GST system may be efficient in its collection process, it falls short in terms of fairness and convenience when considering the broader implications of fund distribution and the refund process. The concerns about corruption, mismanagement, and lack of transparency highlight a breach of the Canon of Equity and Fairness, as taxpayers do not perceive the system as just or beneficial to society as a whole. Simultaneously, the issues with the refund mechanism and lack of clear communication from the government indicate a failure to fully adhere to the Canon of Convenience, creating additional burdens for taxpayers. For the GST system to be more effective and accepted by the public, it would need to address these concerns, ensuring that the principles of fairness and convenience are upheld in both revenue collection and expenditure.

CONCERNS OVER CORRUPTION WITHIN THE GOVERNMENT

The third subtheme emphasises concerns about government corruption and the need for accountability, transparency and good governance in tax administration.

The comments highlighted significant public concerns about government corruption and its impact on the GST system. These concerns can also be analysed through the lens of Adam Smith’s Canon of Equity and Fairness from his

maxims of taxation, which emphasises that a fair tax system should ensure that all members of society contribute according to their ability to pay and that the benefits derived from taxation are equitably distributed.

Commenters believe that corruption hinders effective tax system management and diminishes the benefits of GST for the country and its citizens. As highlighted below, commentators distrust corrupt politicians and officials and question their ability to handle the GST system effectively.

“Yes... but not after Barisan Nasional/Pakatan Nasional and got their hands on it... we need an accountable government. Otherwise, any good thing can become bad when mismanaged”. (The Star)

The importance of an accountable government is emphasised, as even a beneficial tax system like GST can become detrimental when mismanaged. This viewpoint is captured in the following comment:

“GST, for sure, can generate better revenue for the government. But besides that, issues of transparency and corruption need to be seriously addressed. Otherwise, there is no point in people paying more taxes. It seems like many corrupt individuals are still free. Our Corruption Perception Index (CPI) has also fallen for the third time, ranking 62nd compared to Singapore’s 4th spot. This is embarrassing”. (The Star)

Transparency is identified as a crucial aspect that needs improvement. As expressed in the comments below, the lack of transparency in the utilisation of tax revenue is criticised, and there is a call for more openness in the government’s financial practices.

“Can we trust GST in the hands of corrupt politicians? ‘Didn’t PH expose abuse under PM6?’” (The Star)

“But not with thieves as leaders!” (The Star)

“GST is good as long as it is managed by a clean and transparent government! Unfortunately, our government is full of thieves and robbers!” (The Star)

Negative perceptions of taxes, in general, are expressed, associating them with the enrichment of corrupt individuals rather than nation-building or improving living standards.

“Any tax is never good because the money goes into the hands of corrupt individuals, not for nation-building and improving the living standards of the people”. (The Star)

“More taxes for the greedy government!” (The Star)

The comments also link corruption to ~~and~~ stifled national growth, underlining the harmful effects of corrupt politicians and officials on the country’s progress and residents’ well-being, as shown below.

“Neither GST nor SST can help the nation if corruption is not eradicated. Corrupt politicians and officials rob us of our hard-earned money and the future of our children. These corrupt individuals can be considered traitors and should be dealt with accordingly!” (The Star)

The comments reveal a strong perception that the GST system, despite its potential for generating revenue, is fundamentally unfair due to corruption and mismanagement. According to the Canon of Equity and Fairness, a tax system should be designed and administered to ensure fairness in both the collection and distribution of tax revenues. However, the widespread concerns about corruption suggest that this principle is being violated. The public’s call for greater transparency, accountability, and good governance underscores the need for reforms that would ensure that the benefits of taxation are equitably distributed and that the tax system serves the broader interests of society rather than the narrow interests of a corrupt few.

SCEPTICISM OVER GST’S PRICE REDUCTION PROMISE

The subtheme highlights scepticism among commenters about the government’s claim that GST would lower prices. There is a perception that prices, especially for food items, have increased despite the introduction of GST.

The comments regarding GST and its impact on prices can be analysed through Adam Smith’s Canon of Certainty, which emphasises that the tax that each individual is bound to pay ought to be certain, not arbitrary. The tax timing, manner, and amount should be clear and known to the taxpayer, leaving no room for uncertainty or ambiguity.

As illustrated below, commenters feel deceived as the promised price decrease has not happened. Rather, they argue that item prices have increased multiple times, contradicting the expectation of lower prices.

“Got cheated again... Remind me that the price of the item will automatically be cheap... Apparently, it has increased many times”. (Astro Awani)

Many dismiss the idea that GST would lower prices, calling it a lie. They point out that, even before GST, prices of essential items like chicken, meat and vegetables were already rising. They question the notion that GST would reverse this trend.

“All this is a lie. Before GST, the prices of chicken, meat, and vegetables went up... Have we forgotten?” (Berita Harian)
“Even now, goods have gone up. With GST, do you think the price of goods can go down?” (Astro Awani)

Some commenters sarcastically repeat the belief that GST would lower prices, expressing doubt and scepticism.

“I repeat, “GST will lower the price of goods.” Do you want me to repeat it again?” (Astro Awani)

The analysis suggests that the implementation of GST, as perceived by the public, fails to align with the Canon of Certainty. The public’s scepticism and sense of betrayal over the unfulfilled promise that GST would lower prices indicate that the tax’s effects were not clearly or accurately communicated. This lack of transparency and predictability has led to widespread uncertainty and mistrust, which is contrary to the principle that taxes should be certain and predictable in their impact. For the GST system to gain public confidence, it would need to ensure that its effects are clearly understood and that government claims about its benefits are realistic and achievable.

GST AS A BURDEN

The second prevalent issue in user comments is the burden of GST (27.34%, n=295). This theme encompasses four subthemes related to price hikes due to GST, difficulties for low-wage citizens in meeting tax obligations, misconceptions about GST accumulation, and the general perception that taxes are burdensome.

CONCERNS OVER PRICE HIKES DUE TO GST

In the first subtheme, commenters commonly believe that implementing GST has caused the prices of goods to rise. This has led to scepticism and dissatisfaction regarding the government’s ability to control these price increases. Some users express the belief that the government prioritises its interests over the welfare of the people.

Commentators highlight the perception that the prices of goods have increased due to the implementation of GST and the subsequent transition to SST. As shown below, it suggests that adding more GST has made goods even more expensive.

“It is the same with GST and SST—all the goods have gone up in price by adding more GST, making them even more expensive”. (Berita Harian)

Others also acknowledge that GST itself may not be the problem, but they question the government’s ability to ensure that the price of goods will stay the same. They criticise the government, implying it lacks the strength or capability to prevent price rises.

“GST is okay, but does the government dare to guarantee that the price of goods will not rise after GST? The government is already weak”. (Berita Harian)

Others express the viewpoint that the government benefits while the people suffer from the rising prices of goods. They suggest that the government’s actions have burdened the people financially.

“It is really good for the government, as the people are getting squeezed by the increase in the price of goods”. (Berita Harian)

The analysis reveals that the implementation of GST and the transition to SST have not met the expectations of the Canon of Certainty, as perceived by the public. The comments indicate significant uncertainty and dissatisfaction regarding the impact of these taxes on the prices of goods. Taxpayers expected clarity and stability in the economic effects of these taxes, particularly concerning price control. However, instead, they perceive a lack of government control and an increased financial burden. For a tax system to align with the Canon of Certainty, it must ensure that taxpayers can predict and understand its effects, particularly on their cost of living. The ongoing concerns about rising prices highlight a need for greater transparency, communication, and effective management to restore public confidence in the tax system.

CONCERNS OVER GST IMPACT ON LOW-INCOME CITIZENS

The comments regarding the reintroduction of the GST reflect significant concerns about its fairness, particularly in relation to its impact on low-income citizens. These concerns can be analysed through the lens of Adam Smith’s Canon of Equity

and Fairness from his maxims of taxation. The Canon emphasises that taxes should be levied in a just and equitable manner, ensuring that individuals contribute to the tax system in proportion to their ability to pay and that the burden of taxation does not disproportionately affect the less affluent members of society.

In this subtheme, user comments express worries about the adverse effect of GST reintroduction on citizens, particularly those with low wages. In Malaysia, the Department of Statistics Malaysia (DOSM 2020) reported that the lower-income group with a household income below RM4,850 per month. There is a prevalent belief that someone is trying to persuade the people that GST is beneficial, which reflects scepticism about the government's intentions.

As exemplified below, user comments emphasise that people with low incomes are not exempt from GST's negative impacts, underscoring the need for citizens' voices to be heard.

"The poor are not spared from the cruelty of GST. Let us sign this petition to prevent the country from deteriorating when they reintroduce GST. Our voices must be heard". (The Star)

Comments also convey frustration, with users perceiving that GST increases the cost of living and further burdens the people.

"Yes, yes... help the citizens increase their cost of living and burden them even more". (The Star)

Some users predict that GST implementation would make life miserable, especially for those earning minimum wage, as they struggle to sustain themselves.

The impact of GST on the income of working adults is a continuing topic of discussion. Despite low incomes, citizens still have to pay GST without benefiting from the reduced income tax rate. This is seen as unfavourable, burdening citizens while financially benefiting the government.

"Ninety per cent of working adults earn less than RM3k per month, which is not enough even to start paying income tax. The government wants to reduce the income tax rate in every income bracket with the GST in place. The top 10% will receive more money back, which the government encourages them to save. However, when they spend, they will be charged GST. The remaining 90% do not pay any income taxes, so they do not benefit from the income rate reduction". (The Star)
"Yes... the government will get a lot of money... The burden is on the citizens". (Astro Awani)

The analysis reveals that many perceive the reintroduction of GST as unfair, particularly in terms of how it impacts low-income citizens. The comments indicate that the tax system, as it is perceived, does not align with the Canon of Equity and Fairness. The disproportionate burden on people with low incomes, the increase in the cost of living, and the perceived imbalance in tax benefits all contribute to a sense of injustice and inequity. For the tax system to be considered fair, it must address these concerns, ensuring that the financial burden of taxation does not disproportionately fall on those least able to bear it and that all citizens benefit equitably from the government's tax policies.

MISCONCEPTION ABOUT THE GST MECHANISM

In this subtheme, misconceptions about the GST system and its impact on users are evident. Commentators need a clearer understanding of how GST operates in Malaysia, including the mechanism of input tax credits and tax application at each supply chain stage. Additionally, the standard GST rate in Malaysia is generally 6%, and any claim of a higher rate may require further clarification or investigation into the specific circumstances.

These misconceptions can be analysed through the lens of the Canon of Equity and Fairness, which emphasises that a fair tax system should ensure that individuals contribute to taxes in proportion to their ability to pay and that the tax burden is distributed equitably across society.

One comment correctly states that traders collect a 6% GST tax for the government at all supply levels but incorrectly suggests that the GST tax multiplies when the price reaches the consumer. This is inaccurate, as GST is typically applied as a value-added tax at each stage of the supply chain, with businesses able to claim input tax credits for the GST they have already paid.

"All levels of traders collect 6% GST tax for the Government (Customs as collection agent). When the price of goods/services reaches the consumer, the GST tax is multiplied. In the country's dire financial situation, implementing GST is the fastest and easiest way". (Astro Awani)

Another comment explains that the Malaysian GST system imposes a 6% tax at each stage of the supply chain without any refund or credit mechanism. However, this statement is inaccurate. Under the GST system, businesses can typically claim input tax credits, ensuring that the tax burden is not accumulating at each stage indefinitely.

“Malaysia GST is different from other countries, from raw materials to factory tax 6%, factory to wholesalers 6%, to retailers 6%, to end user 6%, and never return back to those parties. $100 \times 6\% = 106 \times 6\% = 112.36 \times 6\%$ = and continue on and on, is a new era of GST”. (The Star)

The misconceptions reflected in the comments suggest a disconnect between the intended fairness of the GST system and the public’s understanding of it. According to Adam Smith’s Canon of Equity and Fairness, a tax system should be perceived as fair by those subject to it. The inaccuracies in these comments indicate that the public may view the GST as more burdensome and less equitable than it is due to misunderstandings about how the tax operates, particularly regarding input tax credits and the non-compounding nature of GST. To align with the Canon of Equity and Fairness, the government must improve education and communication about the GST system to correct these misconceptions and ensure that the public understands the tax as fair and just.

CONCERNS OVER TAXATION IN GENERAL

In this subtheme, concerns and frustrations about the perceived burden of taxes are highlighted. Some individuals advocate for a fairer distribution of the tax burden, suggesting that the wealthy should contribute more. Others express frustration with previous tax systems and hope for improvement.

These concerns can again be analysed using Adam Smith’s Canon of Equity and Fairness from his maxims of taxation, which stresses that taxes should be levied in a way that ensures individuals contribute in proportion to their ability to pay and that the tax burden is distributed justly across different segments of society.

Commentators criticise the tax system, suggesting it favours the rich and burdens the poor. They argue that taxing high incomes and the stock exchange could generate substantial revenue from the wealthy without causing significant losses. The idea is that redistributing this wealth through taxation will increase spending, cash flow, and economic growth.

“You go and listen to the capitalist banks. Both are illegal taxes taken from the poor. The tax that expands the economy is the high-income tax @ stock exchange tax. Take it from the rich; they do not lose even if they are taxed. Billions and billions of money for this group. Only then do all the poor have money to spend, there is a strong cash flow, and the economy grows”. (Astro Awani)

Others expressed approval for eliminating various old taxes, suggesting they were burdensome. They welcome the change brought about by implementing GST and removing the previously mentioned taxes.

“It is good, all the old taxes are completely wiped out... road tax, service tax, license tax, transport tax, all the taxes of mothers and grandmothers... Pay off the taxes”. (Astro Awani)

Some suggest that SST and GST are relatively similar, implying that the user does not care which type of indirect taxes are in place since they view the burden as unchanged.

“SST or GST all the same”. (The Star)

Acknowledging that the poor and wealthy must pay taxes, some emphasise that, even though the tax burden may disproportionately affect the poor, the rich still must pay their share of taxes.

“Whatever tax burdens the poor, the rich still have to pay taxes”. (Astro Awani)

The comments reflect a range of perspectives on the fairness of the tax system, with a common thread being the desire for a more equitable distribution of the tax burden. According to Adam Smith’s Canon of Equity and Fairness, a fair tax system should ensure that those with greater ability to pay contribute more, while those with less are not disproportionately burdened. The call for higher taxes on the wealthy, the criticism of the existing system’s impact on the poor, and the approval of tax reforms all indicate a concern for achieving a more just and equitable system. However, the perception that indirect taxes like SST and GST are similarly burdensome suggests ongoing challenges in ensuring that the tax system aligns with the principles of equity. For the system to be seen as fair, it must address these concerns by ensuring that taxes are levied to reflect individuals’ ability to pay and that the benefits of taxation are distributed justly across society.

DISCUSSION

The study reveals that the themes that emerge from the public comments are primarily against the GST. This is consistent with a study by Deshmukh et al. (2022). There is a profound lack of trust in the government and politicians, mainly stemming from the perceived mismanagement and misuse of tax revenue. Public trust is a cornerstone for the successful enactment of any policy, including taxation (Murphy 2004). The distrust exhibited in the comments points to a pressing

need for the government to enhance its transparency, accountability and effective communication to restore faith in its actions and policies. In addition to that, the observed apprehension and uncertainty about the reintroduction of GST reflect the public's concerns over economic stability and potential personal financial ramifications. Prior research has demonstrated that policy uncertainties can negatively impact consumer confidence and overall market stability (Baker et al. 2016; Lei et al. 2021). As such, the apprehension concerning the reintroduction of GST may further fuel economic anxieties among Malaysians.

The theme depicting GST as a financial burden underscores public concern about the potential strain GST could impose on individuals, particularly those in the lower-income bracket. This perception echoes previous research showing that indirect taxes like GST are often more burdensome than direct taxes such as income tax (Ling et al. 2016). Unlike direct taxes, which align with one's income, GST is a universal tax levied on all consumers, regardless of their financial abilities, which adds to their existing financial commitments. Misunderstandings around the accumulation of GST at every business stage may point to a lack of understanding of the workings of a value-added tax system, indicating the need for clear, transparent government communication about the tax system (Kumar et al. 2019; Sidik et al. 2019).

The findings reveal significant concerns related to the tax system's fairness, certainty, and convenience, as Adam Smith articulated in his maxims of taxation. These themes highlight the government's challenges in building public trust and ensuring the tax system is perceived as just and effective. The public's concerns about the GST in Malaysia reflect significant issues related to the Canons of Equity and Fairness, Certainty, and Convenience. The perceived inequitable burden on lower-income individuals, the lack of trust and transparency in government, and the misconceptions about how GST operates all point to a need for the government to address these issues to restore public confidence in the tax system. By improving the fairness of the tax burden, ensuring clear and predictable communication, and making the tax system more accessible and understandable, the government can better align the GST system with the principles articulated by Adam Smith, thereby enhancing its legitimacy and effectiveness.

With technological evolution, the role of policymakers is shifting, with one of the new responsibilities being the aggregation and analysis of content. This paper aims to demonstrate that sentiment analysis of social media data can provide valuable insights to policymakers. According to Driss et al. (2019), social media data can impact the policy or modelling cycle in two ways. First, by examining citizen discussions on social media platforms, policymakers can identify societal issues that require attention. Second, by collecting data from social media after policy implementation, policymakers can gauge public sentiment, assessing both citizen satisfaction and opinions. Social media data can offer policymakers valuable information, influencing problem identification, data collection, and policy evaluation.

The findings suggest that policymakers can derive valuable insights from Facebook posts and comments. This approach offers governments essential tools for analysing textual data and extracting useful information. However, this method presents certain challenges. One major issue is the overwhelming volume of messages, which can amount to hundreds of thousands of pages when drawing from multiple data sources. Manually processing such large datasets becomes impractical for agencies. As a result, adopting tools or applications that enable efficient analysis of social media data is necessary. Facebook posts and social media content generally do not reflect all citizens' views. Policymakers must consider this data as just one of several inputs rather than the sole source. Government agencies must interpret these findings within the broader context and give them appropriate weight in decision-making.

CONCLUSION

The findings of this study highlight critical areas where the Malaysian government can take action to address public concerns about reintroducing the Goods and Services Tax (GST) and improve public trust in the tax system. Public sentiment, as captured through the analysis of social media discourse, reveals a pervasive distrust in the government, particularly regarding the management and allocation of tax revenue. The government must adopt transparent practices in administering GST revenues to restore public confidence. Specifically, detailed reports outlining how tax revenues are collected and used should be regularly published, demonstrating how these funds benefit public welfare, infrastructure, and essential services. Establishing robust accountability mechanisms to prevent corruption and ensure proper management of tax resources is crucial for enhancing the legitimacy of the tax system. Another significant concern the public voices is the disproportionate burden GST places on low-income individuals. Respondents frequently cited the rising cost of living due to GST, particularly for those already economically vulnerable. To address this, the government should implement targeted relief measures, such as subsidies or exemptions for essential goods and services, to alleviate the financial strain on lower-income households. In addition, the government should consider progressive reforms in other areas of taxation, such as adjusting personal income tax brackets, to balance the indirect tax burden created by GST. There is also a notable gap in public understanding of how GST operates, particularly regarding the input tax credit system and its impact at different supply chain stages. Misconceptions about GST have contributed to negative public perceptions, underscoring the need for comprehensive educational initiatives. The government should invest in a wide-reaching public education campaign to explain the mechanics and benefits of GST in a clear, accessible manner. These campaigns should leverage various communication channels, including social media, traditional media, and community outreach programs, to ensure the information reaches a broad demographic, including those with limited financial literacy.

Many respondents perceive GST as regressive in fairness, disproportionately affecting lower-income citizens. To

make the GST system more equitable, the government could introduce a tiered taxation structure that imposes higher tax rates on luxury goods while reducing or exempting taxes on essential items. This would ensure that the burden of GST is more equitably distributed, aligning the tax system with the principle of fairness and reducing the financial impact on economically disadvantaged groups. Additionally, inefficiencies in the GST refund process were a major point of contention among businesses, particularly small and medium enterprises (SMEs). Delays in processing refunds create cash flow problems and strain business operations. To address this, the government should prioritise streamlining the GST refund process by implementing digital solutions that can accelerate refund disbursements and reduce administrative burdens. Improving the efficiency of tax compliance and refund mechanisms would alleviate financial stress on businesses and promote a more business-friendly tax environment. Finally, the study highlights the importance of public engagement in tax policymaking. Many respondents expressed a desire for more direct consultation with the government, particularly on issues like GST, which have far-reaching implications for all citizens. The government should create formal avenues for public participation, such as online consultations, surveys, and public forums, to gather input from diverse stakeholders before implementing major tax policies. Additionally, establishing continuous feedback mechanisms would allow policymakers to adjust and refine the GST system in response to public concerns, ensuring it remains responsive and reflects societal needs. These policy recommendations, drawn directly from the public's expressed concerns, underscore the need for practical government action to address the challenges associated with the GST reintroduction. The government can create a more equitable and efficient tax system by enhancing transparency and accountability, alleviating the financial burden on low-income households, improving public understanding of GST, and engaging directly with citizens. These practical steps will help rebuild public trust and ensure that the GST system is better aligned with the principles of fairness, certainty, and efficiency, ultimately contributing to a more sustainable and socially responsible fiscal policy.

This study makes a significant theoretical contribution by integrating the Theory of Public Opinion with Adam Smith's Maxims of Taxation, creating a comprehensive framework to assess tax policy design and implementation. Public opinion plays a crucial role in shaping and influencing tax policies, especially in democracies where government decisions are subject to public scrutiny and debate. Social media, particularly platforms like Facebook, serves as a modern-day forum where citizens can express their opinions and discuss policies that directly impact their lives. By incorporating the Theory of Public Opinion, this study acknowledges that public perception of tax systems—such as the GST—affects the legitimacy and success of these policies. Public trust, transparency, and perceived fairness are critical elements that shape the collective sentiment toward taxation. This aligns with Adam Smith's Maxims of Taxation, which emphasise equity, certainty, convenience, and efficiency as foundational principles for a sound tax system. The theoretical framework developed in this study bridges these two perspectives. On the one hand, it captures real-time, nuanced public sentiment through social media analysis, providing a dynamic understanding of how public opinion is formed and shifts over time in response to tax policies. On the other hand, it evaluates public opinion against the enduring principles of taxation, using Adam Smith's maxims as a benchmark for how tax systems should operate. This integrated approach offers a more holistic understanding of tax policy effectiveness by considering both the technical soundness of tax systems and how they resonate with public expectations and values. This framework has practical applications for policymakers, allowing them to assess and refine tax policies based on both theoretical principles and public opinion. Governments can design more effective, socially accepted tax systems by aligning tax policies with the maxims of equity, certainty, convenience, and efficiency while being responsive to public sentiment. This integration of public opinion theory with taxation principles marks an innovative step forward in how tax policy can be assessed and adjusted, contributing to the broader literature on fiscal governance and public policy.

Expanding upon the theoretical foundation of public opinion, the results offer greater sensitivity to changes over time when assessing how the public perceives the GST. This is accomplished by tracking people's immediate responses and reactions to news events, providing real-time insights. This heightened temporal sensitivity also allows for a more accurate evaluation of distinct segments of the public, with a particular focus on taxpayers. By analysing how different groups react to GST-related developments, researchers can gain valuable insights into the varying concerns and perspectives within the population, shedding light on potential policy implications and targeted communication strategies. Nevertheless, it is critical to interpret these findings cautiously, recognising that they originate from an online context, where viewpoints can be more polarised, and not all demographic groups may be equally represented. While Facebook serves as a valuable source of public discourse, it is important to acknowledge that not all Facebook users are taxpayers, and the discussions and sentiments shared may not fully reflect the views of the taxpayer population. Additionally, the digital nature of the data may not capture the nuances of offline opinions, as online discussions tend to be more fragmented or influenced by platform-specific dynamics. Given this limitation, future research should aim to gather more direct input from taxpayers through representative surveys or in-depth interviews, providing a more accurate reflection of taxpayer sentiment. Additionally, future studies could expand the scope to include other social media platforms, forums, and online groups, as opinions expressed on platforms other than Facebook may differ. This broader exploration would yield a more holistic understanding of public attitudes toward GST. Another recommendation for future research is the implementation of longitudinal studies. Longitudinal research has proven valuable in tracking changes in public opinion over time (Wang et al. 2021), especially in response to dynamic policy implementations such as the GST. By utilising longitudinal studies, researchers can capture evolving attitudes and trends, offering a more comprehensive understanding of how public opinion on the GST may shift in response to developments or changes in policy implementation.

In conclusion, this study emphasises the relevance and importance of public opinion in policy design and implementation, particularly for significant economic measures such as GST. Government and politicians must listen to the public's concerns to make tax policy prosperous and equitable. They should strive to address any concerns by ensuring clear and transparent communication so that policy decisions are based on trust and responsibility. Policymakers can use a variety of approaches to ensure proper public involvement, both with and without social media. Online measures should include an active and transparent presence on digital platforms, including visual content, live Q&A sessions and the development of online communities. Offline strategies should include holding in-person town hall meetings, sending surveys, partnering with community leaders, and utilising traditional media outlets. Educational campaigns, public consultations and local engagement projects can all help to increase public participation. Implementing feedback mechanisms within government agencies is critical to ensuring that citizen concerns and suggestions are continuously included in policies, increasing transparency and inclusion in decision-making.

REFERENCES

- An, R., Yang, Y., Batcheller, Q. & Zhou, Q. 2023. Sentiment analysis of tweets on soda taxes. *Journal of Public Health Management and Practice* 29(5): 633-639.
- Anstead, N. & Loughlin, B. 2015. Social media analysis and public opinion: The 2010 UK general election. *Journal of computer-mediated communication* 20(2): 204-220.
- Baker, S.R., Bloom, N. & Davis, S.J. 2016. Measuring economic policy uncertainty. *The Quarterly Journal of Economics* 131(4): 1593-1636.
- Benjasak, C. & Bhattarai, K. 2019. General equilibrium impacts of VAT and corporate income tax in Thailand. *International Advances in Economic Research* 25(3): 263-276.
- Boyd, D.M. & Ellison, N.B. 2007. Social network sites: Definition, history, and scholarship. *Journal of Computer-mediated Communication* 13(1): 210-230.
- Brändle, V.K., Galpin, C. & Trenz, H.J. 2022. Brexit as 'politics of division': Social media campaigning after the referendum. *Social Movement Studies* 21(1-2): 234-253.
- Castaneda, N. (2023, March 31). Fairness and tax morale in developing countries. *Springer Science+Business Media* 59(1): 113-137.
- Chan, M. 2018. Networked counter publics and discursive contestation in the agonistic public sphere: Political jamming a police force Facebook page. *Asian Journal of Communication* 28(6): 561-578.
- Chadwick, A. 2017. *The Hybrid Media System: Politics and Power*. Oxford University Press.
- Chavez, M.A. 2024. *Compensation and Tax Fairness: Evidence from Four Countries*. Cambridge University Press.
- Chung, W. & Zeng, D. 2016. Social-media-based public policy informatics: Sentiment and network analyses of US Immigration and border security. *Journal of the Association for Information Science and Technology* 67(7): 1588-1606.
- Clarke, V. & Braun, V. 2018. Using thematic analysis in counselling and psychotherapy research: A critical reflection. *Counselling and Psychotherapy Research* 18(2): 107-110.
- Coe, K., Kenski, K. & Rains, S.A. 2014. Online and uncivil? Patterns and determinants of incivility in newspaper website comments. *Journal of Communication* 64(4): 658-679.
- Cusumano, M.A., Gawer, A. & Yoffie, D.B. 2021. Social media companies should self-regulate. *Harvard Business Review* 15.
- Dahlberg, L. 2011. Re-constructing digital democracy: An outline of four 'positions'. *New Media & Society* 13(6): 855-872.
- Department of Statistics Malaysia. 2022. *Malaysia Economic Indicators: National Accounts, 2021*. <https://www.dosm.gov.my/v1/index.php?r=column/pdfPrev&id=aEhxc1g0bzZWUnZ3RUIWb0VsODFzd09>
- Department of Statistics Malaysia (DOSM). 2020. Household income & basic amenities survey report 2019. <https://www.dosm.gov.my/v1/index.php>. Retrieved date: 22 February 2023.
- Dermawan, K.A., Dewi, N.K.S., Astari, L.M., Yantari, K.F., Rusmiani, N.M., Yastini, N.L.G. & Widiarini, N.K.P. 2020, January 1). Factors affecting the tax compliance level of the tax payers. *Advances in Economics, Business and Management Research* 158: 572-579.
- Deshmukh, A.K., Mohan, A. & Mohan, I. 2022. Goods and services tax (GST) implementation in India: A SAP-LAP-Twitter analytic perspective. *Global Journal of Flexible Systems Management* 23(2): 165-183.
- Dong, X. & Lian, Y. 2021. A review of social media-based public opinion analyses: Challenges and recommendations. *Technology in Society* 67.
- Driss, O.B., Mellouli, S. & Trabelsi, Z. 2019. From citizens to government policymakers: Social media data analysis. *Government Information Quarterly* 36(3): 560-570.
- Friess, D. & Eilders, C. 2015. A systematic review of online deliberation research. *Policy & Internet* 7(3): 319-339.
- Guna, C. & Anuradha, P.S. 2021. Dimensions of GST on small and moderate business units: A systematic review. *Vision-The Journal of Business Perspective* 25(3): 275-284.
- Hassan, I., Ahmed, N. & Gulzar, S. 2021. Voluntary tax compliance behavior of individual taxpayers in Pakistan. Springer

Nature.

- Herbst, S. 1998. *Reading Public Opinion: How Political Actors View the Democratic Process*. University of Chicago Press.
- Hofmann, S., Beverungen, D., Räckers, M. & Becker, J. 2013. What makes local governments' online communications successful? Insights from a multi-method analysis of Facebook. *Government Information Quarterly* 30(4): 387-396.
- Hoofnagle, C.J., Van Der Sloot, B. & Borgesius, F.Z. 2019. The European Union general data protection regulation: what it is and what it means. *Information & Communications Technology Law* 28(1): 65-98.
- Jamieson, K.H. & Cappella, J.N. 2008. *Echo Chamber: Rush Limbaugh and the Conservative Media Establishment*. Oxford University Press.
- Jünger, J. & Keyling, T. 2019. Facepager. An application for automated data retrieval on the web. Source code and releases available at <https://github.com/strohne/Facepager/>.
- Klinger, U. & Svensson, J. 2015. The emergence of network media logic in political communication: A theoretical approach. *New Media & Society* 17(8): 1241-1257.
- Kumar, M., Barve, A. & Yadav, D.K. 2019. Analysis of barriers in implementation of Goods and Service Tax (GST) in India using interpretive structural modelling (ISM) approach. *Journal of Revenue and Pricing Management* 18: 355-366.
- Lei, W., Liu, L., Hafeez, M. & Sohail, S. 2021. Do economic policy uncertainty and financial development influence the renewable energy consumption levels in China? *Environmental Science and Pollution Research* 29: 7907-7916.
- Ling, S.C., Osman, A., Muhammad, S., Yeng, S.K. & Jin, L.Y. 2016. Goods and services tax (GST) compliance among Malaysian consumers: The influence of price, government subsidies and income inequality. *Procedia Economics and Finance* 35: 198-205.
- Ma, B., Zhang, N., Liu, G., Li, L. & Yuan, H. 2016. Semantic search for public opinions on urban affairs: A probabilistic topic modeling-based approach. *Information Processing & Management* 52(3): 430-445.
- Macafee, T. 2013. Some of these things are not like the others: Examining motivations and political predispositions among political Facebook activity. *Computers in Human Behavior* 29(6): 2766-2775.
- Mancosu, M. & Vegetti, F. 2020. What you can scrape and what is right to scrape: A proposal for a tool to collect public Facebook data. *Social Media+ Society* 6(3).
- McGregor, S.C. 2019. Social media as public opinion: How journalists use social media to represent public opinion. *Journalism* 20(8): 1070-1086.
- McGregor, S.C. 2020. "Taking the temperature of the room" how political campaigns use social media to understand and represent public opinion. *Public Opinion Quarterly* 84(S1): 236-256.
- MCMC 2020. *Malaysian Communications and Multimedia Commission. Internet Users Survey 2020*. <https://www.mcmc.gov.my/skmmgovmy/media/General/pdf/IUS-2020-Report.pdf>
- Narayanan, S. & Latiff, A.R.A. 2024. The untimely demise of the goods and services tax (GST) in Malaysia: A postmortem and the way forward. *Asian Economic Papers* 23(1): 1-26.
- Newman, N., Fletcher, R., Schulz, A., Andi, S., Nielsen, R.K. & Nieland, S. 2020. *Reuters Institute Digital News Report 2020*. Reuters Institute for the Study of Journalism.
- Miller, M.L. & Vaccari, C. 2020. Digital threats to democracy: Comparative lessons and possible remedies. *The International Journal of Press/Politics* 25(3): 333-356.
- Musto, C., Semeraro, G., Lops, P. & de Gemmis, M. 2015. CrowdPulse: A framework for real-time semantic analysis of social streams. *Information Systems* 54: 127-146.
- Oginni, S.O. & Moitui, J.N. 2015. Social media and public policy process in Africa: Enhanced policy process in digital age. *Consilience* 14: 158-172.
- Penney, J. 2015. Social media and symbolic action: Exploring participation in the Facebook red equal sign profile picture campaign. *Journal of Computer-Mediated Communication* 20(1): 52-66.
- Raamkumar, A.S., Tan, S.G. & Wee, H.L. 2020. Measuring the outreach efforts of public health authorities and the public response on Facebook during the COVID-19 pandemic in early 2020: cross-country comparison. *Journal of Medical Internet Research* 22(5).
- Rashid, S.F.A., Ramli, R., Palil, M.R. & Amir, A.M. 2021a. Improving voluntary compliance using power of tax administrators: The mediating role of trust. *Asian Journal of Business and Accounting* 14(2): 101-136.
- Rashid, S.F.A., Ramli, R., Palil, M.R. & Amir, A.M. 2021b. The influence of power and trust on tax compliance motivation in Malaysia. *International Journal of Economics & Management* 15(1): 133-148.
- Reddick, C.G., Chatfield, A.T. & Ojo, A. 2017. A social media text analytics framework for double-loop learning for citizen-centric public services: A case study of a local government Facebook use. *Government Information Quarterly* 34(1): 110-125.
- Rowe, I. 2015. Civility 2.0: A comparative analysis of incivility in online political discussion. *Information, Communication & Society* 18(2): 121-138.
- Sahari, S.N., Samsudin, S. & Suratman, R. 2021. The conceptual framework for analyze efficiency in land tax administration system. *International Journal of Academic Research in Business and Social Sciences* 11(1): 938-956.
- Sidik, M.H.J., Muhaidin, N.J. & Supar, M. 2019. Goods and services tax and sales and services tax in Malaysia: A review

- of literature. *International Journal of Financial Research* 10(5): 208-214.
- Smith, R.B., Perry, M. & Smith, N.N. 2021. Fake news in Asean: Legislative responses. *Journal of ASEAN Studies* 9(2): 117-137.
- Tan, K. 2022. *Why Malaysia is considering the reintroduction of GST*. <https://www.channelnewsasia.com/asia/malaysia-gst-ismail-sabri-why-business-reactions-2734661>
- Tan, S.G., Sesagiri Raamkumar, A. & Wee, H.L. 2021. Users' beliefs toward physical distancing in Facebook pages of public health authorities during COVID-19 pandemic in early 2020. *Health Education & Behavior* 48(4): 404-411.
- Thiele, D. 2022. Pandemic populism? how COVID-19 triggered populist Facebook user comments in Germany and Austria. *Politics and Governance* 10(1): 185-196.
- Tufekci, Z. 2017. *Twitter and Tear Gas: The Power and Fragility of Networked Protest*. Yale University Press.
- Vaccari, C., Valeriani, A., Barberá, P., Bonneau, R., Jost, J.T., Nagler, J. & Tucker, J.A. 2015. Political expression and action on social media: Exploring the relationship between lower-and higher-threshold political activities among Twitter users in Italy. *Journal of Computer-Mediated Communication* 20(2): 221-239.
- Walker, B. & Malson, J. 2020. Science, god, and nature: A textual and frequency analysis of Facebook comments on news articles about agricultural and environmental gene editing. *Environmental Communication* 14(7): 1004-1016.
- Wang, J., Lu, X., Lai, X., Lyu, Y., Zhang, H., Fenghuang, Y., Jing, R., Li, L., Yu, W. & Fang, H. 2021. The changing acceptance of COVID-19 vaccination in different epidemic phases in China: A longitudinal study. *Vaccines* 9(3).
- Wodak, R. 2014. Critical discourse analysis. In *The routledge companion to english studies*. 302-316. Routledge.
- Wong, C. & Eng, Y.-K. 2018. *Good-bye GST, hello SST for Malaysia: In Search of efficiency equivalence*. Research Gate.
- Zakaria, M. 2018. Good and Services Tax (GST) in Malaysia: Challenges and Issues. *International Journal of Innovation, Creativity and Change* 3(1): 1132-1144.
- Zerback, T. & Fawzi, N. 2017. News sharing on Facebook: Examining public attitudes and behaviors. *Computers in Human Behavior* 70: 132-140.
- Zou, S.S., Pitas, N.A., Kerins, A., Wuellner, M.E. & Jaquet, I. 2023. Voting yes for funding public parks: The effectiveness of social media communication in a tax referendum campaign. *Journal of Park and Recreation Administration* 41(1): 52-68

Siti Fatimah Abdul Rashid*
 Faculty of Economics and Management
 Universiti Kebangsaan Malaysia
 43600 UKM Bangi, Selangor, MALAYSIA.
 E-mail: fatimahrashid@ukm.edu.my

Mohd Faizal Kasmani
 Faculty of Leadership and Management
 Universiti Sains Islam Malaysia
 71800 Nilai, Negeri Sembilan, MALAYSIA.
 E-mail: faizalkasmani@usim.edu.my

Hafizah Omar Zaki
 Faculty of Economics and Management
 Universiti Kebangsaan Malaysia
 43600 UKM Bangi, Selangor, MALAYSIA.
 E-mail: hafizah.omar@ukm.edu.my

Norul Syuhada Abu Hassan
 Faculty of Economics and Management
 Universiti Kebangsaan Malaysia
 43600 UKM Bangi, Selangor, MALAYSIA.
 E-mail: syuhada@ukm.edu.my

Noorsakinah Abdul Wahab
 Faculty of Economics and Management
 Universiti Kebangsaan Malaysia
 43600 UKM Bangi, Selangor, MALAYSIA.
 E-mail: sakinahwahab@ukm.edu.my

* Corresponding author