

# A REVIEW OF GST ENFORCEMENT ON TOURISM SECTOR

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## Abstract

*Price and cost factor carries the heaviest weights in influencing overall satisfaction level for Asian tourists compared for Western tourists. Previous literatures also proved that the decisions made by the tourists will have an impact on the hotels and tourism revenue due to the higher tax burden. Thus, the objective of this paper is to review recent research into the understanding of tax system on tourism sector and to provide framework based on the government indication which to avoid major impact on the goods and services price. Besides theoretical insight, the proposed framework will provide useful information to tourism sector since government shouldering challenge task in giving understanding and confidence to society that GST is a fiscal policy that helps the development of the country. This conceptual basis paper blends theory of Ibn Khaldun, Pigovian tax theory, Laffer curve and the available existing literatures in defending its arguments.*

**Keywords:** GST, Tourism, Price, Cost

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## Introduction

According to the 2015 budget, Dato' Sri Najib Tun Razak, the Prime Minister of Malaysia has announced that government will implement the Malaysia Year of Festivals (MyFEST) in 2016. The campaign will continue to improve and sustain Malaysia's tourism industry as a major tourist destination in order to achieve total revenue of 29.4 million tourist arrivals and tourism income earned by RM89 billion. As generally known, tourism is a major source of income for many countries and affects the economy of both the source and host countries. Moreover, tourist arrival was recognized as a leading source of income for Malaysia because the growth in this industry contributed to the development in other related fields, for example hospitality, food and leisure. Malaysian Government strives continuously to make Malaysia as a tourist attraction destination whether for local or foreign tourists. The followings are the statistics of tourists' arrivals and receipts to Malaysia from 2004 until 2014.

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Year	Foreign Tourist	Revenue
2014	27.44 million	72 billion
2013	25.72 million	65.4 billion
2012	25.05 million	60.6 billion
2011	24.71 million	58.3 billion
2010	24.58 million	56.5 billion
2009	23.65 million	46.1 billion
2008	22.05 million	49.6 billion
2007	20.97 million	53.4 billion
2006	17.55 million	36.3 billion
2005	16.43 million	32 billion
2004	15.7 million	29.7 billion

Table 1; Tourists Arrivals & Receipts to Malaysia from 2004 – 2014

Source;www.tourism.gov.my/statistics

By looking at the government intervention, history proved that the Albania has 1.2 milliard Euros of income earned from tourism which is a positive balance, 20% increase compared to previous years and this makes the Albanian economic growth success (Borici and Osmani, 2015). The successful method is through taxation because its enable money to circulate in its own circle from individual to government through effective system. Pigovian tax theory highlight that taxing tourism is welfare enhancing in which it helps to reduce the existing level of environmental degrading activity and it is useful to generate financial resources to be used in maintaining the environmental quality. The origin economic philosopher, Ibn Khaldun in his work *The Muqaddimah* highlight that the state must play its role in establishing a comprehensive system for conducive economic activities and the government should take a minimum amount of some of the surplus through taxation to provide minimum services and necessary public works. This is in line with the government indication that the Goods and Services Tax (GST) can be structured wisely to avoid major impact on the prices on consumer goods since there are implications related to GST proved by previous literatures such as Fish (1982) and Bractic (2012). Thus, the aim of this paper is to review the understanding of tax system on tourism sector and to provide framework based on the government indication which to prevent major impact on the price of goods and services. The structure of this conceptual basis paper is organised from the GST enforcement on tourism sector in Malaysia, price affected by GST enforcement, cost compliance on GST and conclude with the framework proposal in discussion and conclusion part.

### **GST Enforcement on Tourism Sector in Malaysia**

Prime Minister Datuk Seri Najib Tun Razak, who is also the Minister of Finance, has announced the implementation of GST start from 1<sup>st</sup> April, 2015 at the rate of 6% in Budget 2013 at Parliament on October 25, 2013 to replace the previous tax system which is Sales and Service Tax (SST). The replacement of SST is due to its leakage in the Malaysian economic system. SST might be considered as a double taxation unconsciously, with 16% enforcement, 10% located to service charge while another 6% is for taxable goods. It can clearly be shown by a

simple computation where in SST, the room rate chargeable is RM100 plus a 10% service charge and 6% service tax with the final amount coming up to RM116. However, with the implementation of GST, the rate stays at RM100 and service charge at 10%, bringing it to RM110. GST is then charged on the RM110 and the room rate will finally amount to RM116.60 where the guest still pay the same amount like before and only needs to pay an additional RM 0.60 (Bernama, 2014).

GST being introduced as a fair tax system because it distributes the tax burden among the wider population groups based on the amount of use as well as define the types and quantum of tax that is payable to a consumer for goods and services they use. GST benefits government since it enhance the capability, effectiveness and tax administration transparency. The term GST used in Malaysia is same as global term called VAT (Value Added Tax) that has been used in other countries. Abdul Mansor and Ilias (2013) defined GST as a multi stage tax due to the payment made by the intermediaries at every level of production and distribution process. According to the Tax Review Panel of Ministry of Finance (MOF) (2005), a registered person under the GST is allowed to charge on his goods and services as it is a taxable supply and is allowed to claim on any GST incurred on purchases made for the business inputs. On the other hand, the customer is also allowed to claim on GST paid on his input in order to avoid double taxation.



Figure 1; Overview Good and Services Tax on Tourism Industry in Malaysia  
Source; Royal Malaysia Custom Department (2013)

For tourism sector, GST Act 2014 stated that the supplies of accommodation in hotels and other facilities such as food and beverages, recreational and rental supplied in the course or furtherance of business is subject to GST. Through GST or VAT, the government enables to generate fund to develop more national projects and infrastructure as tourism has become a popular global leisure activity. Tourism can be domestic or international in which international tourism has both incoming and outgoing implications on a country's balance of payment. Under the Tourism Industry Act 1992, "accommodation premises" means any building including hotels, inns, motels, boarding houses, hostels, rest-houses and lodging-houses held out by the proprietor, owner or manager, either wholly or partly as offering lodging or sleeping accommodation to

tourists for hire or any other form of reward, whether or not food or drink is also offered. Any person who carries on or operates accommodation premises shall be registered under such act. GST Act 2014 also stated that the supplies of accommodation in hotels and other facilities such as food and beverages, recreational and rental supplied in the course or furtherance of business is subject to GST. Each hotelier with annual turnover has exceeded RM 500,000 is required to be registered for GST. Furthermore, the guide by Royal Malaysian Customs 2014 provided that there are several item include in subject to GST implementation such as holiday accommodation, home stays, services apartment, camping ground, time share program, admission fee to theme park, free tickets and complimentary rooms, complimentary rooms let out under promotional program, wedding package, hotel club facilities, gift provided to hotel guest and other services provided by hotel.

Malaysia, which is considered as developed country in the region, will be left behind if Malaysia still adopts the existing tax system, since Indonesia, Singapore, Cambodia and Vietnam have already implementing GST. Through the implementation of the GST, the price of goods and services is lower than existing tax system because it avoids double taxation. GST is collected from customers to the government by registered business organizations with tax authorities. Business will therefore charge GST on the output it sells (called the "output tax"), pays a tax on materials and services it buys (called the "input tax"), and hands over to the tax authority the difference between its output tax and input tax in each accounting period. The details of countries implementing GST or VAT are as follows;

ASEAN (7 Countries)					
No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Initial Rate (%)	Current Rate (%)
1	Indonesia	1,495	1974	10	10
2	Thailand	4,972	1992	7	7
3	Singapore	16,241	1993	3	7
4	Philippines	2,370	1998	10	12
5	Cambodia	897	1999	10	10
6	Vietnam	1,107	1999	10	10
7	Laos	1,320	2009	10	10

Table 2; List of ASEAN Countries Implement GST/VAT  
 Source; [http://gst.customs.gov.my/en/gst/Pages/gst\\_ci.aspx](http://gst.customs.gov.my/en/gst/Pages/gst_ci.aspx)

No.	Region	No. of Country
1	ASEAN	7
2	Asia	19
3	Europe	23
4	Oceania	7
5	Africa	11
6	South America	11
7	Caribbean, Central & North America	19

Table 3; Number of Countries Implementing GST/VAT Based on Region  
 Source; [http://gst.customs.gov.my/en/gst/Pages/gst\\_ci.aspx](http://gst.customs.gov.my/en/gst/Pages/gst_ci.aspx)

Based on Jensen and Wanhill (2002), there are two main reasons why government provide specific taxes or taxes rate due to tourism sector. Firstly, it is beneficial to tourist whereby it can be used to upgrade the facilities for tourist. Furthermore, it helps the government to raise their fund. Literally, the government enforcement is crucial in order to give the positive and significant impact for the tourism sector growth. Generally practiced, tourism expenditures are taxed through general approaches and on occasion through a set of specific levies. Table 4 below shows the mutual elements of chargeable tax burden in tourism industry for both countries were almost the same.

	Spain	Malaysia
<b>Tax burden on tourism industry</b>	Tax on rented car change based on per mileage. Tax on hotel room with fixed amount per night. Tax on international operation Tax on café and restaurant	Taxable suppliers Tour package Travel agency service Cruises Transport service Hire of vehicles

Table 4; Comparison of Tax Burden on Tourism Industry between Spain and Malaysia  
 Source;Gago, Labandeira, Picos, & Rodriguez (2009) and Custom Departments (2013)

Previous literature also proved that the decisions made by the tourists will have an impact on the hotel and tourism revenue due to the higher tax burden and increase in service charge. Table 5 recaps on several factor contributed to the trend and sustainability in tourism industry as apply in Denmark, Finland and Spain. The travel prediction, environment of countries, socio-cultural traveller and others factor give a positive impact to the government in order to promote tourist arrival in the countries during GST implementation.

Author	(Jayawardena, Pollard, Chort, Choi, & Kibicho, 2013)	(Simmons, Becken, & Cullen, 2007)	(Simmons et al., 2007)
<b>Trend in tourism industry</b>	Key travel prediction Environmental om hospitality building Impact on occasion Influence of the corporate client base The green traveller Socio cultural travel	Economic and Social cost aspect Economic and social benefit aspect	Tourism cluster and networks The supporting the growth Development of enterprises Improving infrastructure of travel destination
<b>The sustainability in tourism industry</b>	The protection of the environment Tourist attraction Safety of visitor Understanding tourist expectation		

Table 5; Factors Contributed to the Trend and Sustainability in Tourism Industry

## Price Affected by GST Enforcement

Fish (1982), stated that the cost and price basically being affected by the price elasticity of the demand and supply. This study shows that the hotel room price affected by the tax give the impact on tourist demand. If the demand is sufficiently elastic, hotel will not have to increase their accommodation price and will not shift the tax to the guest. According to Bratic et. al (2012), based on the study made by Deloitte and Touche in 1998, higher tax burden will have an impact to the hotels and tourism revenue. This is because, the tax rate will influenced the decisions made by the tourist. Thus, tourist will neglect to select the destination because of the sensitivities information related with prices.

Hotel services, cleanliness, convenient of the location and accessibility, food value of a restaurant and room facilities are some of the attributes factors resulted in few studies on a hotel choice decision. While according to Wai-Ching P. and Kevin L.L (2005), among the attributes, value of money is an attribute that has strongly associated with high Asian tourist loyalty and hotel revenue in Malaysia. It was found that Asian tourists' satisfaction level was highly determined by pricing attribute that carries beta 0.543 which indicates the heaviest weights of their satisfaction level. Asian tourists' overall satisfaction will increase 54.3% when one unit decreases in hotel price but it varies to the Western tourists'. Price is not statistically significant in influencing Western tourists' satisfaction (Wai-Ching P. & Kevin L.L, 2005). In Malaysia, Asian tourist is the main player for Malaysian tourism industry and gives such a big contribution in Malaysian economic growth. Since Asian tourists are more concerned with value for money services, GST imposed in Malaysia will give impact towards hotel demand.

Using the Croatia as an example, the reduction of the total tax and non-tax burden (hidden fees or parafiscal charges) especially in the hotel industry, will help the tourism maintain their competitiveness in the industry. Examples of tax in hotel and tourism sector are classified into seven categories including travelling tax, air and ship transport, hotel and other accommodation, restaurant, road traffic, car rental, fees for visiting certain tourist attraction and taxes on games which related with the gambling and casino house. During Ibn Khaldun time, the prices of goods and services are determined by supply and demand same as what has been stated in this study which directly show that price through tax implementation give its own impact towards tourism sector. Arthur Laffer who is the founder of the Laffer curve highlight the statement made by Ibn Khaldun that the beginning of the dynasty taxation yields large revenue from small assessments and at the end of dynasty, taxation yields small revenue from large assessments. Ronald Reagan, who is the United States President at that time, also argued that reasonable taxes would give the people a greater incentive to work which would raise economic well-being and tax revenue. Therefore, it is clearly understand that price and system through taxation implementation made by the government has its own impacts towards related sector and industry. So the combination of these ideas was used in order to support the connected line from the factors influenced by GST to tourism sector.

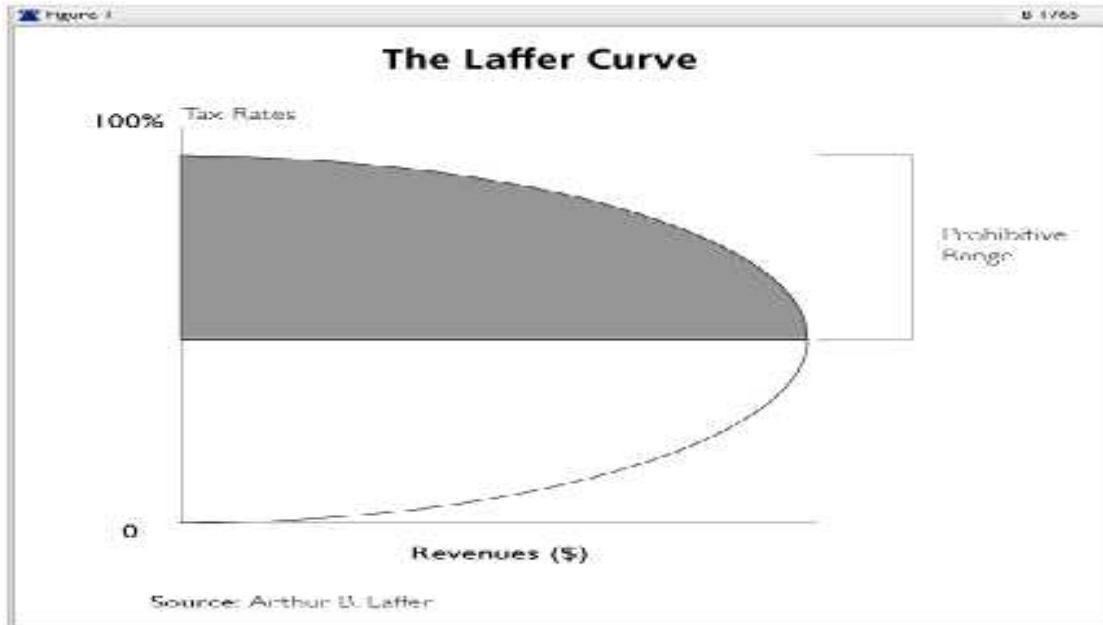


Figure 2; Laffer curve

Source; <http://www.heritage.org/research/reports/2004/06/the-laffer-curve-past-present-and-future>

The Laffer curve illustrates that at a tax rate of 0%, the government would collect no tax revenues and at 100% tax rates, the government would also collect no tax revenues. The rationale for this effect is due to the lower of employees' motivation to work since the tax rate imposed is high. In this situation, people work and invest to earn after tax income and not work, consume and invest to pay taxes. This Laffer theory also highlights the tax system as one of the factors contributed to the rate changes. Changes in tax rates have two effects on revenues called the arithmetic effect and the economic effect. The arithmetic effect is when the tax rates are lowered then the tax revenues will be lowered by the amount of the rate decreased while the economic effect gives the positive impact towards revenues if lower tax rates impose. In contrast, raising tax rate will penalize participation in taxed activities.

### **Cost Compliance on GST**

According to research done by Low Sui Pheng & Carol P.W. Loi (1994), the implementation of the new VAT regime also meant increasing administrative costs because the right of deduction of VAT is granted only if there is an invoice accompanied by supporting documents to justify transactions of the taxpayers whether on paying or cashing them. Due to the implementation of the VAT system, the bureaucracy had increased in the case of filing. For their filing system, identification on invoices as the proven of "VAT collection" by suppliers/providers are needed. As the beneficiaries, invoices are required in order to check the suppliers' status of registration either they registered as the taxable persons or authoritative in applying VAT as their collection system. These were resulted in an additional work and cost

In connection with the VAT system, the government had an undeniable benefit. Government was benefited from the duration period of VAT collection. The limit of VAT collection is within 90

days from the date of invoices; meanwhile the right of deduction has no exemption to 90 days. This becomes the controversial among the taxpayers. The VAT encashment system influences on VAT dimension and mediate on the informatics systems used by the economic agents. It is also influences on suppliers' accounts for tax-payers who are not applying the VAT encashment system. According to current conditions of Romania, in order to apply the VAT encashment system, there will be multiple additional costs incurred. Some of the costs incurred are related to software upgrades, increasing labour to ensure proper application of the VAT encashment system as well as for collecting VAT, even if the invoice cannot be cashed in within 90 days from the date of issue, correlated with the impossibility to deduct VAT for invoices unpaid within 90 days from the date of delivery.

Similarly Gunz, Macnaughton & Wensley, (1995) focused on identifying the factors which may give rise to GST compliance costs and it shows that the compliance costs vary significantly according to the business size, type of industry, and either business activities are all taxable or a mix of free, exempt or taxable supplies. Larger businesses have greater economies of scale than small businesses and usually have more resources to deal with change (Sandford and Hasseldine, 1992). The experience of staff, use of accountants and attitudes to the GST were among the factors, which impacted on the effectiveness of the implementation (Pope, 2000). However, interestingly Sandford (1981) state that there are three separate elements to the costs of compliance which are fiscal cost, time cost and psychological cost. These costs are extremely significant to the relationship between government tax legislation and firms and/or taxpayers (Palil, Ramli, Mustapha, & Hassan, 2013).

## **Discussion and Conclusion**

Goods and services tax can clearly defined as the difference between the value of the goods or services sold and the value of the goods or services purchased as intermediate inputs. GST therefore is a tax levied on value added in production through various stages of production. GST is charged on all taxable supplies of goods and services in Malaysia except those listed in Goods and Services Tax (Exempt Supplies) Order 2014 although this mechanism would avoid double taxation and only the value added at each stage is taxed and it is ultimately passed on to the final consumer. This study has identified that GST will have a minimal impact on the local hotel industry but teething problems are, nevertheless, expected when the new tax regime is implemented on April 1 2015. There are, however, as reported by Bernama (2014) that the government said 50% of association members would only charge the normal hotel rate and GST without the 10% service charge as agreed to when minimum wages were implemented in 2013. So hotels that currently operate without the service charge will not be affected at all.

It seem to be consistent with previous literature's proved that the tourist demand will fluctuate based on the price and cost affected by tax imposed and the tax will directly impact the tourism revenue, thus the useful framework design by the authors in order to provide a guideline for the tourism sector are as below;



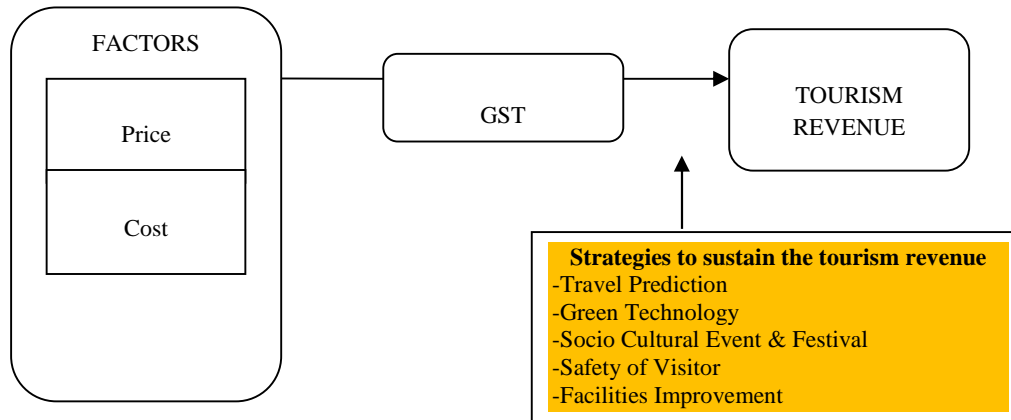


Figure 3; Framework of Factors Contributed To the Tourism Revenue

From the blends of Ibnu Khaldun theory, Pigovian Tax theory and the Laffer theory, the study concluded that the rate of tax and the tax system plays an important role in generating income for a sector that will ultimately provide either a positive or negative impact on the country. The rationale is quite simple, that if the tax rate applied to a sector is low, then there is a positive impact on those sectors which will directly have a positive impact on earnings and the economy. Hence, based on statements made earlier that the government considers the GST as a policy that could avoid a significant impact on the prices of goods and services as the GST is the successor to the SST that is considered as double taxation previously. It is proved that the government's initiative to replace the SST to GST on related sectors could benefit the community especially in the tourism sector as evidenced by several studies based on the tourism sector abroad that a tax on the sector could help in terms of tourism development. However, the positive impact on tourism revenue will only be effective if the applicable tax rate is reasonable. Furthermore, in order to implement GST on the tourism sector, service provider and government can also apply some strategy as implemented by Denmark, Finland and Spain. Thus, researchers propose a strategy that has been formulated to benefit the growth and stability of tourism sector earnings.

It is a big challenge for the government because usually if the tax is imposed on the goods and services, the demand for the appointed item will goes positively or negatively. Besides the theoretical benefits, government shouldering heavy tasks in giving understanding and confidence to society that GST is a policy that helps the development of the country since they prefer a win-win situation. Datuk Dr Jacob George who is the President of the Consumers Association of Subang and Shah Alam said to The Star Online that the government has to strengthen their effort to educate and clearly brief to consumers on how the GST will support them in the long term period. Tax specialist Dr Arjunan Subramaniam also highlight that the main challenge is addressing the taxpayers mind set because there is always resistance to change. In the future, it would be interesting for the authors to assess the impact of price and cost due to the GST enforcement towards tourism revenue in order to find out the result from the hotelier view.

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