

The relationship between different tax policies and demand in Malaysia:

**To what extent has the removal of GST in Malaysia influenced demand in the
automobile industry in Kuala Lumpur?**

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Introduction

Malaysia has changed its indirect taxation policies three times within the last 5 years¹; The original tax was referred to as a Sales and Services Tax (SST), which was replaced by the Goods and Services Tax (GST) set at a base rate of 6% in April 2015, until GST was zero-rated in June 2018, once again replaced by a newer Sales and Services tax as of September 2018. According to Avalara, the current base rate is 5-10% on goods depending on the type of good, and a 6% rate on services.

(Avalara, 2018)

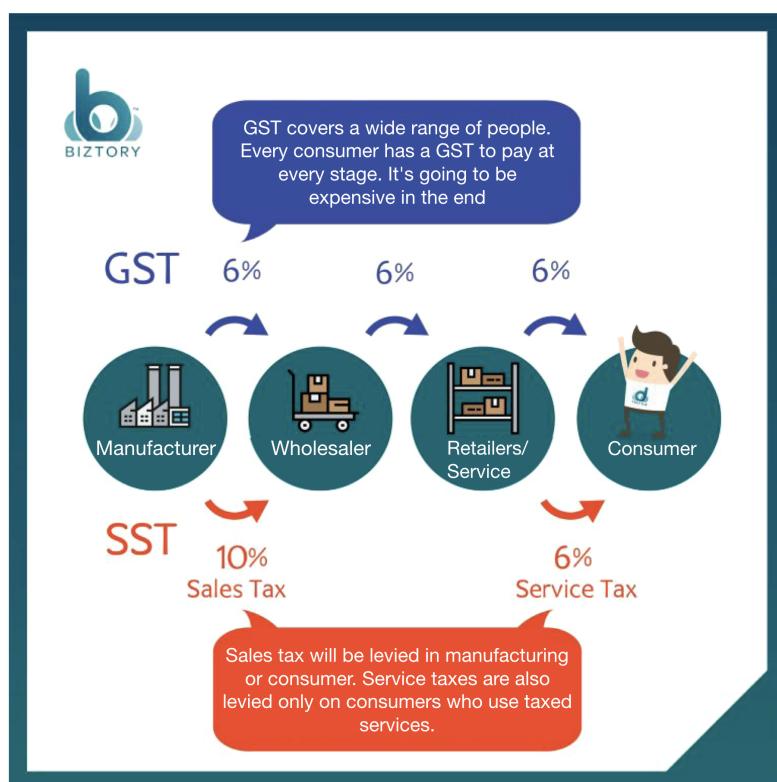


Figure 1: GST vs SST (Biztory, 2018)

¹ As of 2019

The difference between GST and SST is that the Goods and Services Tax is a multi-stage tax levied on various levels of the supply chain, whereas the Sales and Service Tax is only imposed on one level of the production chain; the previous Goods and Services Tax is potentially levied on the manufacturer, the supplier and the retailer providing the good, whereas the Sales and Services Tax is imposed only on the manufacturer of the good. (Biztory, 2018)

Period of Tax Regime	Type of Tax Policy	Tax rate on automobiles
1972 - April 2015	Sales and Service Tax 1.0	10%
April 2015 - June 2018	Goods and Services Tax	6% at every stage of supply chain
June - September 2018	No tax	0%
After September 2018	Sales and Service Tax 2.0	10%

Figure 1.1: Malaysia Tax Timeline

In consideration of the different components of both taxes, it poses two questions: Firstly, what are the differences in how these two taxes have influenced demand, specifically within the automobile industry in Kuala Lumpur? Secondly, how has the different systems of tax affected demand across various types of automobiles: luxury cars, budget cars and normal cars? These are relevant factors to explore because the answers to these questions can aid governments in considering what taxation policies to implement, as the effects on the automobile industry can be used as a source to understand how these different taxes would influence demand in other industries of the economy. Thus, I formulated my final research question: **“To what extent has the removal of GST in Malaysia influenced demand in the automobile industry in Kuala Lumpur?”**

Demand

Demand can be defined as the quantity of a good or service that consumers are willing and able to purchase at any particular price in a specific time period. Both GST and SST are indirect taxes levied on expenditure, therefore they influence the level of demand in an economy. This is because economists believe that taxation has the effect of increasing costs of production for firms as prices increases (Kognity, n.d.), since the firms will want to maintain their profit margins.

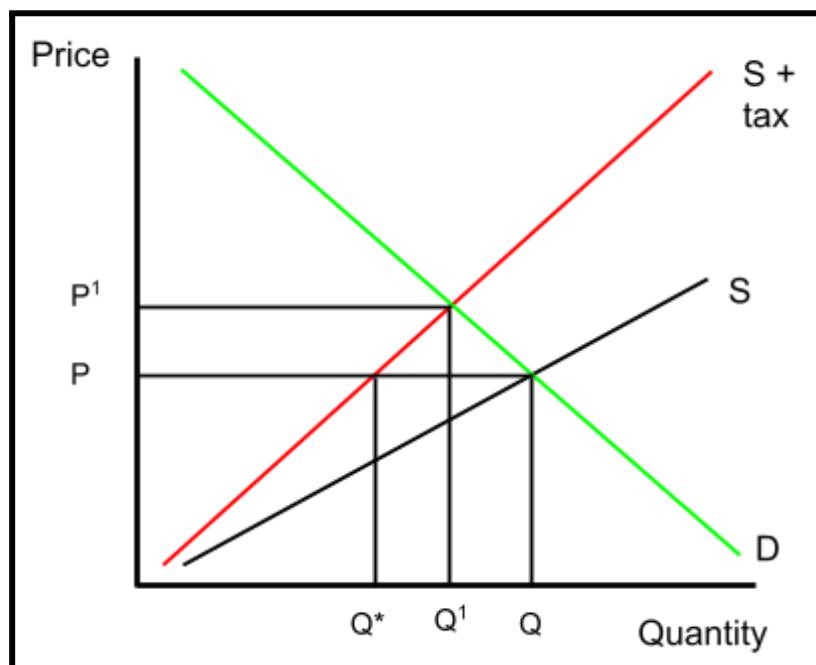


Figure 2: Implementation of Tax

This shifts the supply curve inwards and causes an upward movement in price, as seen in Figure 2, from P to P¹. Consequently, the quantity demanded of the good decreases due to the income effect. This occurs when the prices of goods increase

but the real monetary value of consumers' incomes have decreased, therefore leading to consumers not being able to purchase as many goods and services as they could have previously. Thus, quantity demanded decreases due to taxation.

Price Elasticity of Demand (PED)

Price elasticity of demand can be defined as the responsiveness of a change in quantity demanded to a change in price. The formula to calculate a value for the price elasticity of demand for a good or service (PED) is shown as:

$$\frac{\% \Delta \text{Quantity Demanded}}{\% \Delta \text{Price}}$$

There is a diverse variety of cars present in Kuala Lumpur, so it would be misleading to assume that the changes in tax will affect all types of cars equally, which would suggest that all types of cars are equally elastic in demand to a change in price. An example to illustrate this is that luxury cars are believed to be more price elastic than budget cars due to the fact that budget cars occupy a smaller proportion of income than luxury cars, so an increase in the price of luxury cars will have a larger and a more rapid impact on consumers' consumption of luxury cars, than the impact on consumption of budget cars caused by budget car price increases. The investigation into the different price elasticities of demand for the automobile industry during different taxation policies in Kuala Lumpur can be useful in analysing how each policy influences demand, as it can be used by the government to understand which taxation policy is the most suitable when trying to stimulate demand for different types of cars, which thus can be expanded across other industries in the economy.

Cross Price Elasticity of Demand (XED)

The essay will be perceiving changes in the demand in the automobile industry in Kuala Lumpur, therefore, whilst the removal of GST and the changing tax policies will certainly change the level of demand for cars, the levels of demand for the different car brands within the car industry will affect each other, as these car brands are interdependent on each other since they produce similar goods. Thus, the automobile industry can be thought of as a market structure that models an oligopoly. This can be further tested by evaluating the interdependent nature of the industry, through a value known as the cross price elasticity of demand. It is calculated through this formula:

$$\frac{\% \Delta \text{Quantity Demanded of Car Brand A}}{\% \Delta \text{Price of Car Brand B}}$$

Car brands that have positive values of cross price elasticity of demand with each other are substitute goods. If the median price of car brand A increases and the quantity demanded of car brand B increases, it means that due to the price increase of car brand A, automobile consumers of car brand A are choosing to consume car brand B's goods instead of car brand A's goods.

Methodology

To assess how the removal of GST in Malaysia has influenced demand in the automobile industry in Kuala Lumpur, I gathered monthly car sales data and car model pricing data sourced from the Malaysian Automotive Association (MAA) and Carlist.my for different car brands between 2015 and 2019, which can further be categorised between luxury, budget and normal cars. I compared my sources with each other to make my data more reliable, in order to prevent anomalies in a certain data source which could affect my conclusions about Kuala Lumpur's automobile industry. I will construct price elasticities of demand by averaging out the percentage change in price for a car brand, and dividing it by the percentage change in quantity demanded for that time period. These figures and the price elasticity of demand can be used to contrast between different time periods when Malaysia had implemented different taxation policies.

However, despite making contact with over 20 businesses and firms, sales figures and prices were not able to be obtained from individual car dealerships, manufacturers and distributors in Kuala Lumpur as they were unwilling or stated that they did not retain such information. This will also mean that my data will be mainly sourced from a few sites only, such as Paultan.org, Carlist.my and Ceicdata.com, which collect data from the whole of Malaysia. As a result, I will have to interpret the data and assume that the general trends of fluctuations in demand and price in Malaysia can also be identified in its capital city, Kuala Lumpur.

Hypothesis

H₁: In the time period between June and September 2018, when the GST regime was zero-rated/removed, the sales of cars will increase.

H₂: The removal of GST will decrease quantity demanded of automobiles in Kuala Lumpur, in terms of after the zero-rated tax period, during SST.

Firstly, I predict that there will be more cars sold when there is no tax in Kuala Lumpur because without tax having the effect of incurring additional costs of production for firms, it shifts the supply curve outwards to the right as producers are willing and able to supply more cars at every price level. It is rational to assume that these savings in cost will be transferred down to the consumer as lower prices, thus leading to increased quantity demanded for cars in Malaysia. Secondly, I also predict that there will be more cars sold in the era of GST than SST. This is because GST has a lower base tax rate of 6% than SST's at 10%, which means that automobile consumers will be paying more in consumption tax (Augustin, 2018; Car prices to increase eight per cent with SST reintroduction: Kenanga Research, 2018). While GST is imposed at every single part of the supply chain, gradually increasing the price of the automobile each time it progresses through the supply chain, GST is not double-charged because the firms can claim their input taxes back, and thus can be offered as lower prices or tax rebates to automobile consumers (GST Malaysia, n.d.). As a result, we should see that the quantity demanded for automobiles will decrease in Kuala Lumpur as the tax regime transitions from GST to SST.

Economic Analysis

Effect of Tax on Automobile Sales

Car Brand		GST	Zero-Rated GST	SST
Perodua	<i>Median Price</i>	RM 46,862	RM 41,808	RM 42,340
	<i>Mean Monthly Sales</i>	17,642	17,679	20074
Honda	<i>Median Price</i>	RM 113,199	RM 110,107	RM 120,855
	<i>Mean Monthly Sales</i>	8219	9995	7431
Proton	<i>Median Price</i>	RM 61,246	RM 50,523	RM 52,773 ²
	<i>Mean Monthly Sales</i>	6393	7075	6977
Mercedes-Benz	<i>Median Price</i>	RM 403,888	RM 376,822	RM 494,388
	<i>Mean Monthly Sales</i>	1017	1327	918
Automobile Industry Average Monthly Sales		49,530	57,440	49,279

Table 1: Automobiles Price VS Sales (Adapted from Paultan.org and Carlist.my)

² There were no final price data for Proton cars but sources reported that the prices of Proton cars increased between RM 1,500 to 3,000 from zero-rated GST prices, so I took an average of RM 2250 and added it onto the zero-rated GST price of Protons (Elankovan, 2018; Lye, 2018; Proton Car prices set to increase with SST, 2018)

I have compiled a table to compare how different tax regimes have influenced the median price and average monthly sales of different car brands, as well as the average monthly sales of the total automobile industry. This raw data can be found in Appendix 1 and 2. Additionally, these median prices have been compared between two sources of Paultan.org and Carlist.my. Both produced the same median prices for the car brands in Malaysia during SST as seen in my calculations below for Perodua and Honda:

Car Brand	Median Price (RM)		
	GST	Zero-rated GST	SST
Perodua	43,821	41,359	42,340
Honda	110,4309	104,214	120,855

Table 1.1: Carlist.my Prices

Therefore, my data is reliable as my methodology for data collection works for different sources. However, they both differ in the fact that they produce different median prices for the car brands in Malaysia during GST and zero-rated GST. I chose to use Paultan.org's data because the median prices were compiled with prices across all models of automobiles during those time periods, whereas Carlist.my's data does not truly represent the automobile industry in Malaysia during those tax regimes, because the data does not include car models that have been discontinued in present times, which would have been in production during those time periods. On the other hand, both Carlist.my and Paultan.org show the same trends in price and sales across GST to SST, so my analyses will be the same.

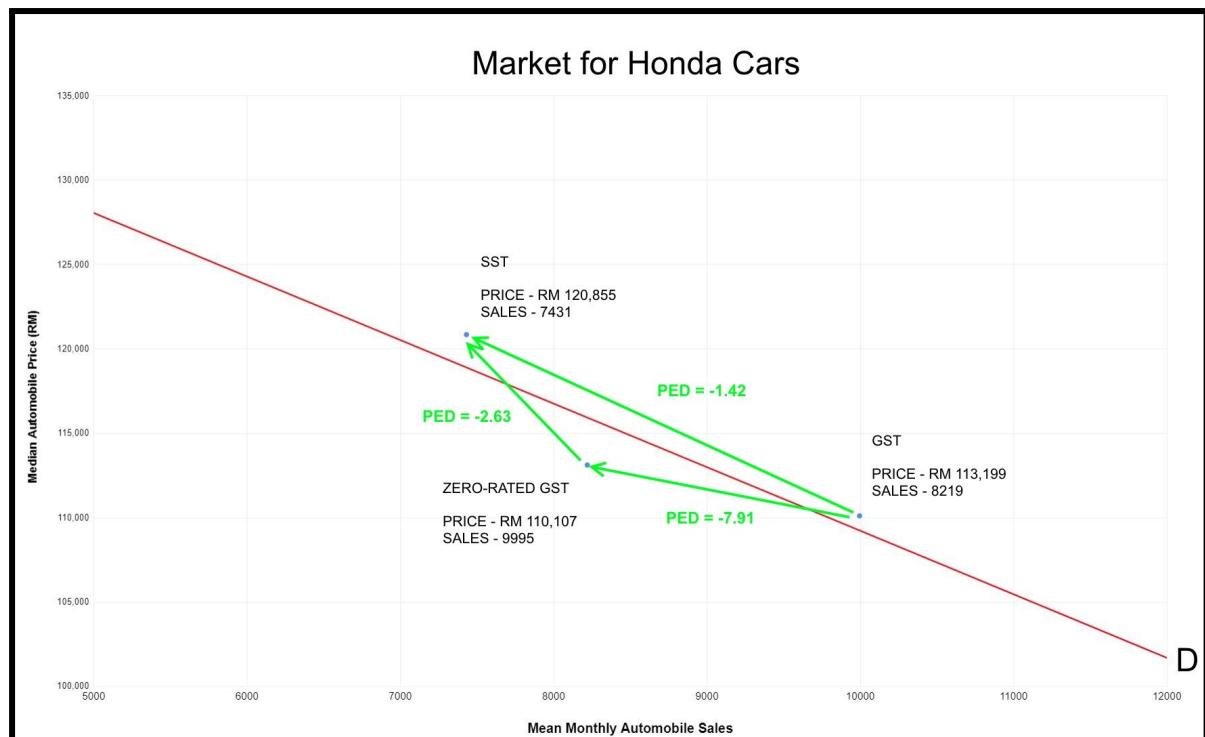


Figure 3: Market for Honda Cars

Using this information, I have also extrapolated the demand curves of the different car brands by using their prices and sales figures as demand schedules.

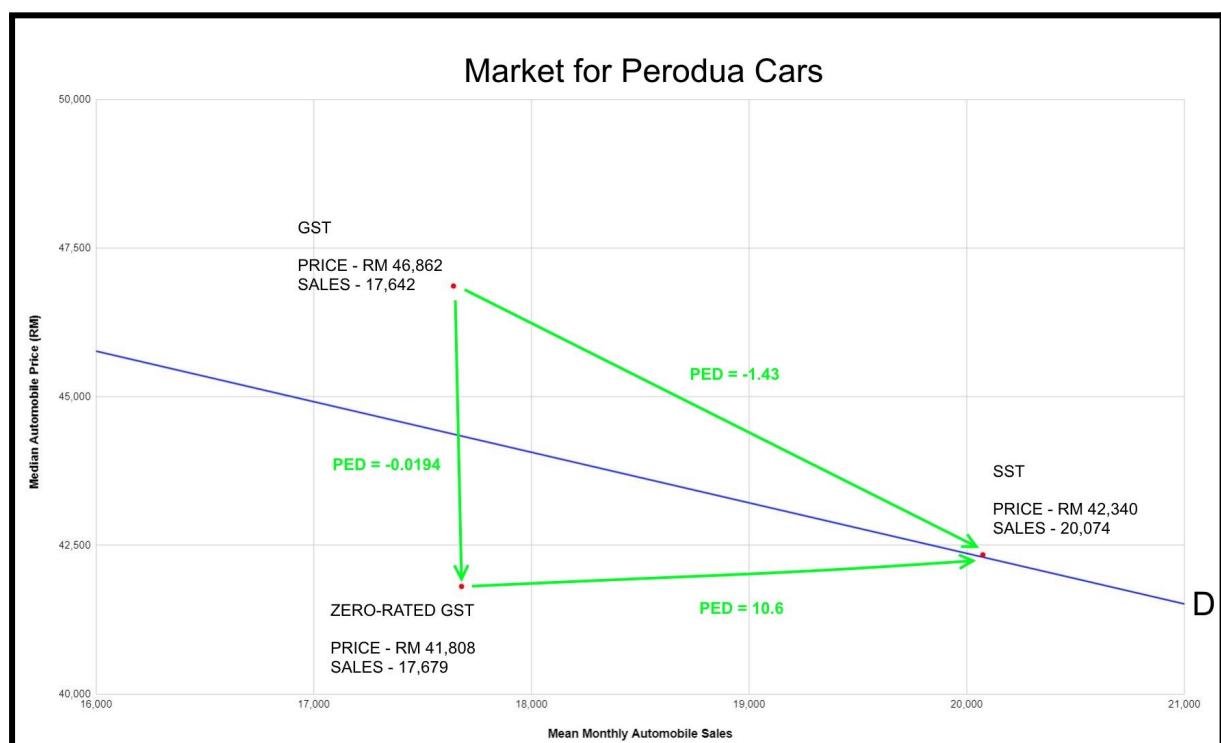


Figure 4: Market for Perodua Cars

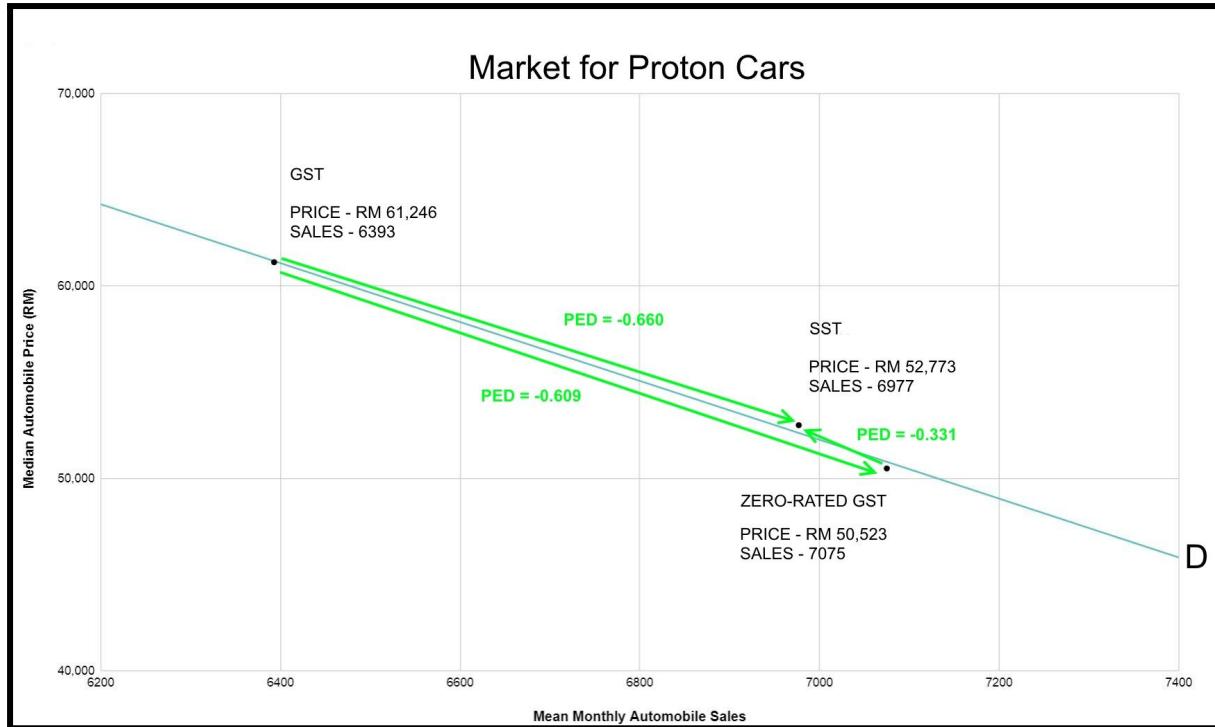


Figure 5: Market for Proton Cars

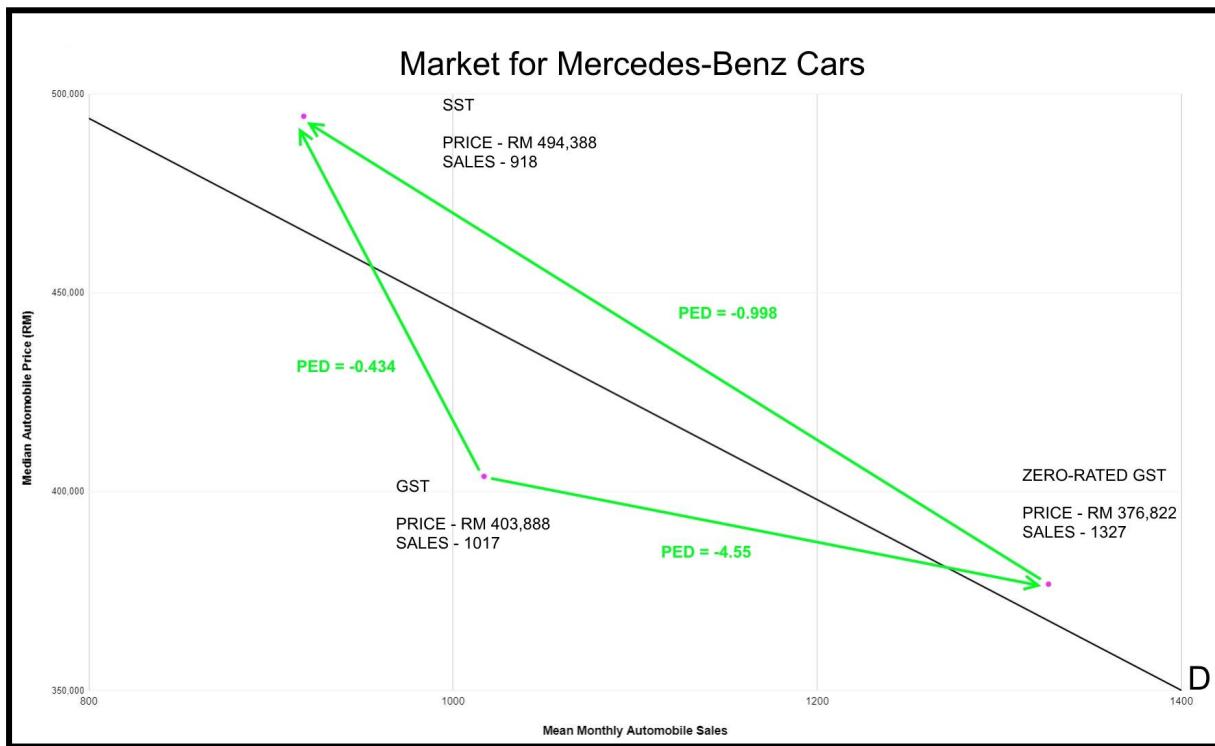


Figure 6: Market for Mercedes-Benz Cars

The calculations for the values for the PEDs across the different time periods can be found in the next section. These car brands represent different types of cars in the automobile industry: Perodua specialises in domestically produced budget cars, Mercedes-Benz is known for imported German luxury cars, Proton specialises in domestically produced mid range cars and Honda is known for Japanese imported higher quality cars. As expected, the median prices of automobile models across the industry decreased when the tax system in Malaysia transitioned from 6% GST to a period of zero-rated GST. The reduction in tax decreased costs of production for automobile firms in Kuala Lumpur, leading to firms passing these down to consumers as lower prices, which can be seen from Table 1; the mean monthly sales increase across the industry due to the lower prices, for example Proton's decrease in prices from RM 61,246 to 50,523 caused an increase in quantity demanded for Proton cars from a mean monthly sales figure of 6,393 to 7,075 units.

Thus, my first hypothesis of H_1 can be concluded to be correct as the zero-rated tax increased the quantity demanded of cars in the automobile industry in Kuala Lumpur. However, when investigating H_2 and contrasting the effects of GST and SST on the demand in the automobile industry, it becomes more difficult as based on the table, there is no significant conclusion to be made because the effect of SST has had varied consequences on prices and average monthly sales, decreasing prices for some brands while increasing prices for others. Therefore, a more in-depth look at the effects of GST and SST on the level of demand in various car brands will be needed to make a significant conclusion.

Price Elasticity of Demand of Cars Between Tax Regimes

To better compare how GST and SST influenced the levels of demand in the automobile industry in Kuala Lumpur, I have tabulated different price elasticities of demand for Perodua, Honda, Proton and Mercedes-Benz across the indirect tax policies using the formula and rounding up to 3 significant figures. I chose longer time periods so that changes in quantity demanded for cars have a greater capacity to respond more to changes in the prices of cars due to the change in tax. This data can be found in Appendix 3 to 13.

GST and Zero-Rated GST

PED of Automobiles between GST and Zero-Rated GST			
Car Brand	%Δ in Price	%Δ in Quantity Demanded	Price Elasticity of Demand
Perodua	-0.108	0.00210	-0.0194
Honda	-0.0273	0.216	-7.91
Proton	-0.175	0.107	-0.609
Mercedes-Benz	-0.0670	0.305	-4.55

Table 2: Price Elasticity of Demand GST → 0% GST

Between the period of GST and zero-rated GST, the car brand that was most price inelastic in demand was Perodua, and the most price elastic in demand was Honda. These figures are interesting because both Perodua and Proton have a PED value of less than 1, both -0.0194 and -0.609 respectively, which means that the decreases in the prices of their car models caused a smaller percentage increase in quantity demanded for their cars. Therefore, Perodua and Proton cars can be considered as necessities for Malaysians because despite price decreases which is an increase in real income, quantity demanded does not increase significantly. Perodua cars are

especially inelastic as they are one of the cheapest options in the automobile industry in Malaysia - cheaper than Proton cars. Thus, the reduction of tax has little to no effect on the quantity demanded of Perodua cars. However, Honda and Mercedes-Benz both have very elastic PED values, where decreases in price for both car brands have led to a larger percentage increase in quantity demanded. These are both higher quality, imported international cars, so it could mean that these are considered luxury goods to Malaysian automobile consumers.

Across all the PEDs between all the different tax regimes, the similarity for Mercedes-Benz is that it is more inelastic than Honda cars. This is despite the fact that the median price for Mercedes-Benz's automobiles are more expensive than the median price for Honda's automobiles. However, one way to explain Mercedes-Benz's elasticity compared to Honda is that Mercedes-Benz is a well-known luxury car brand. The exorbitantly high prices of Mercedes-Benz cars means that consumers who purchase these automobiles are likely to purchase the car solely for the brand name, so Mercedes-Benz cars have little to no substitutes. On the other hand, Honda is a car brand that specialises in mid range imported cars, which is a niche in the car market that is very competitive. There are a lot of firms that are substitutes to Honda which also specialise in imported mid range cars in Malaysia, such as the car brands of Toyota, Hyundai, Mitsubishi and Nissan. Thus, this means that while the median price for Mercedes-Benz's cars is higher than Honda's, the amount of substitutes to Honda cars outweigh the fact that Mercedes-Benz cars take a large proportion of income for most households, leading to a more elastic PED value for Mercedes-Benz relative to Honda.

Zero-Rated GST and SST

PED of Automobiles between Zero-Rated GST and SST			
Car Brand	%Δ in Price	%Δ in Quantity Demanded	Price Elasticity of Demand
Perodua	0.0127	0.135	10.6
Honda	0.0976	-0.257	-2.63
Proton	0.0445	-0.0139	-0.331
Mercedes-Benz	0.312	-0.308	-0.988

Table 2.2: Price Elasticity of Demand 0% GST → SST

Between the period of zero-rated GST and SST, the most significant observation in this table is Perodua's positive PED, which contradicts economic theory because the law of demand states that when prices increase, the quantity demanded for automobiles should decrease. One way to explain this positive PED value is with cross price elasticity of demand, between Perodua and Honda. Using the formula for XED between Perodua and Honda: $\frac{0.135}{0.0976} = 1.38$.

This positive value shows that Honda and Perodua cars are substitute goods to each other. This makes sense because both are considered as economical cars, except that Honda is economical in the sense of long term as it is durable and versatile, whereas Perodua is economical in the short term as it is very cheap to purchase. The nature of this interdependent relationship means that we can use this feature to explain why Perodua possibly could have increased in quantity demanded despite increases in price.

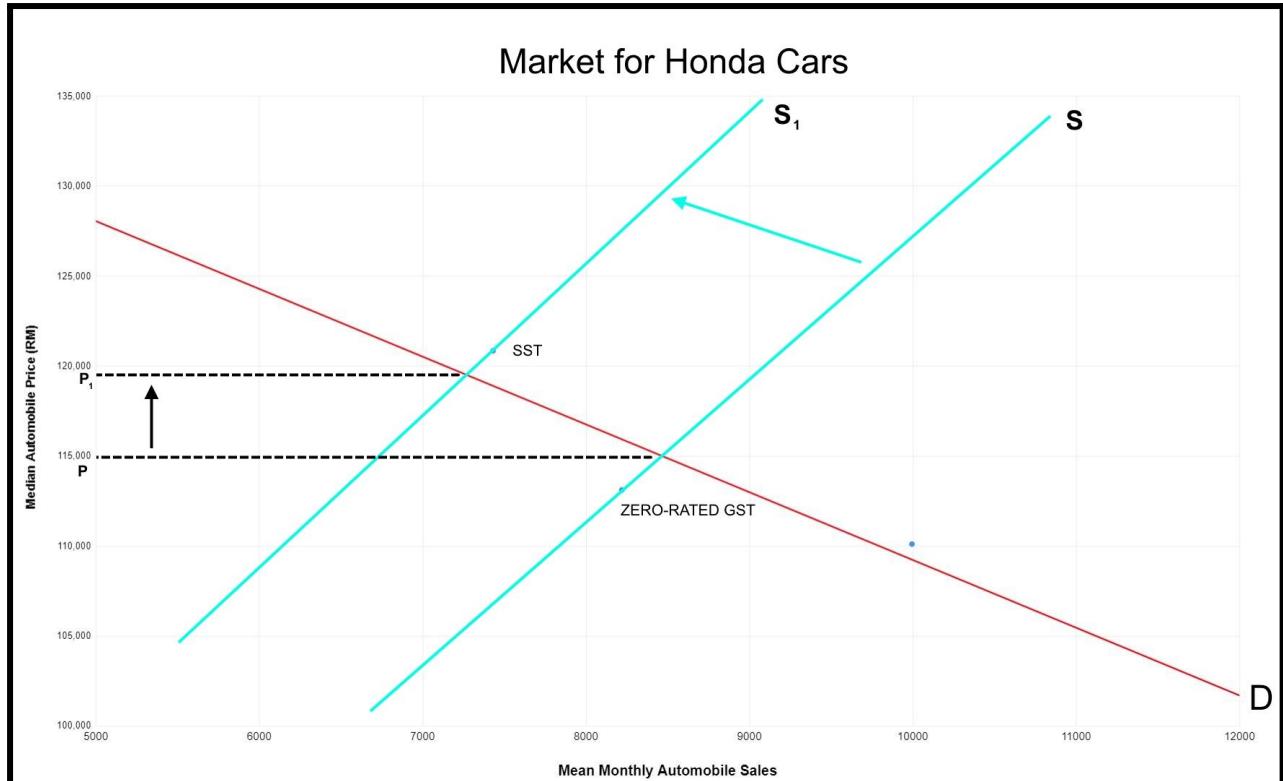


Figure 7: Shift in Honda Supply

When Malaysia's taxation policy transitioned from zero-rated GST to 10% SST, this had the effect of increasing costs of production for automobile firms. As seen in Figure 7, this would mean a shift of Honda's supply curve inwards from S to S₁ where if Honda produces the same amount of cars, then it would be at a higher cost. As a result, the prices for Honda cars increase, from P to P₁ as less people are willing and able to purchase Honda cars.

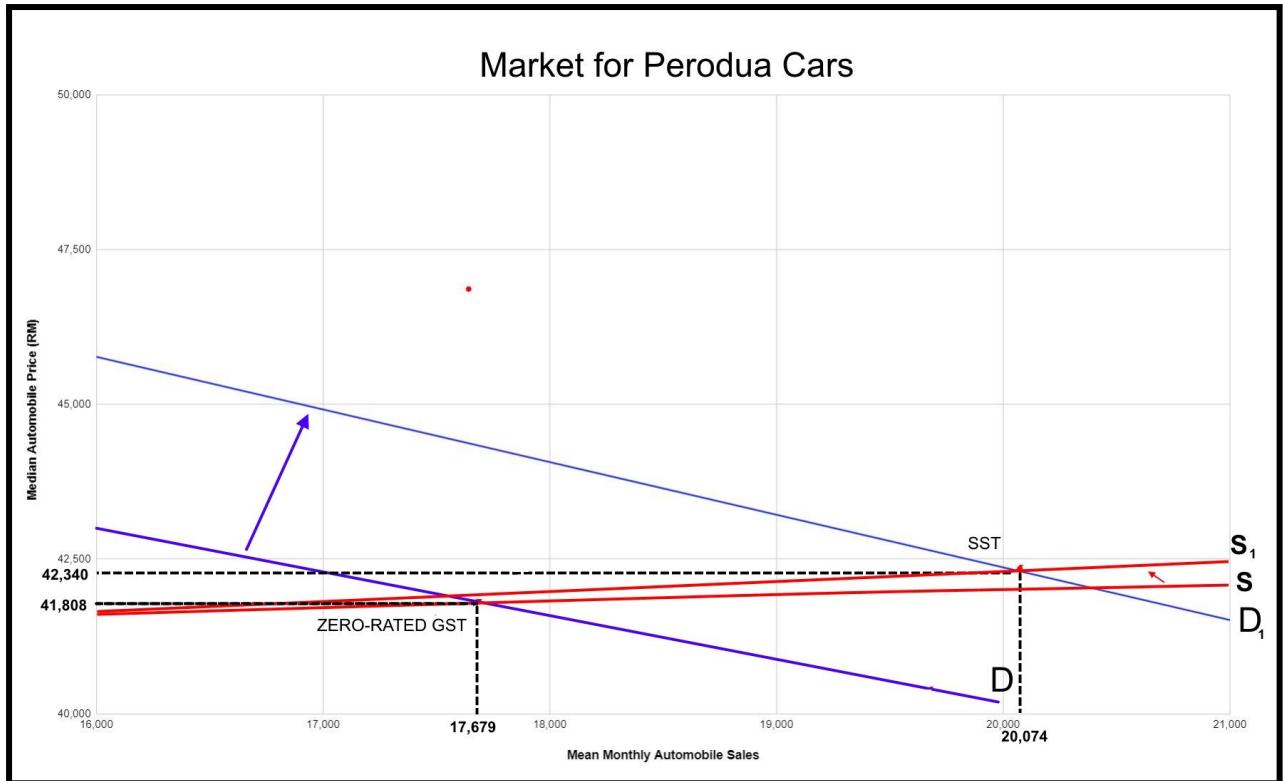


Figure 8: Increasing Price and Quantity Demanded of Perodua Cars

Since the XED value for Honda and Perodua is positive, their nature as substitute goods means they act as determinants of demand of each other. As seen in Figure 8, similar to Figure 7, when SST is introduced, the supply curve for Perodua cars shifts from S to S_1 . However, since Honda is a substitute good to Perodua, the increase in price for Honda means that the demand for Perodua cars increases, shifting the demand curve for Perodua cars from D to D_1 as automobile consumers opt to purchase Perodua cars instead of Honda cars. The consequence of this is that the price for Perodua cars increases from RM 41,808 to 42,340, but the mean monthly automobile sales for Perodua cars also increases at a large percentage from 17,679 to 20,074 units. As a result, despite Perodua cars increasing in price, the fact that Honda also increased in price could have led to a bigger increase in demand for Perodua and hence a larger mean monthly sales figure.

As shown in the data, Mercedes-Benz cars are slowly becoming more price inelastic in demand, shown through Table 2.1 and Table 2.2 when the absolute value for Mercedes-Benz's PED is gradually decreasing. Despite Mercedes-Benz cars significantly increasing in price, the quantity demanded for Mercedes-Benz has been very unresponsive. One way to analyse this is through the use of GDP statistics for Malaysia.

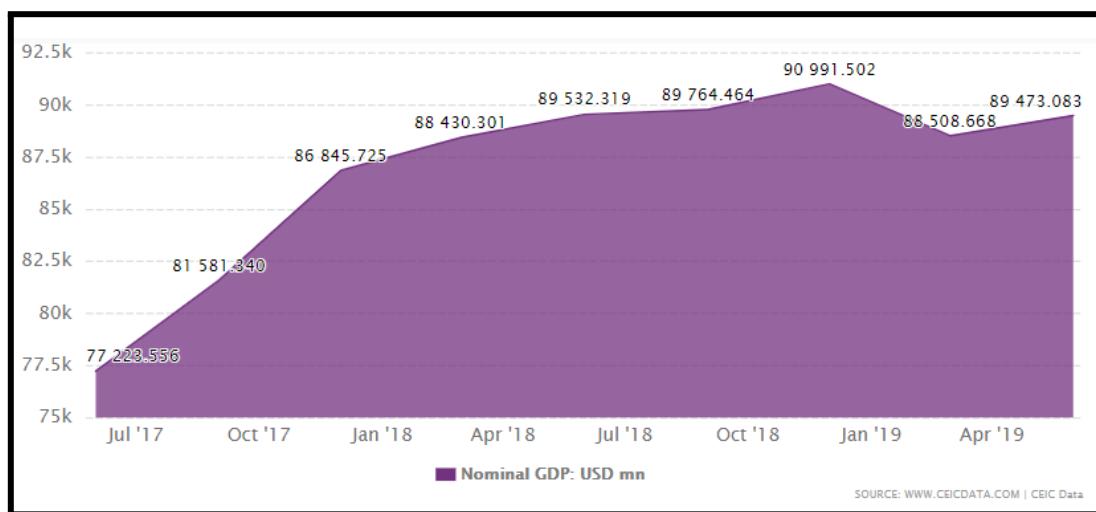


Figure 9: Malaysia Nominal GDP (Malaysia Nominal GDP, n.d.)

Figure 9 graphs the nominal GDP of Malaysia, with time against GDP in USD millions. As Figure 9 shows, Malaysia's nominal GDP has been steadily increasing from \$77,223 million USD in July 2017 to \$89,473 million USD in June 2019 (Malaysia Nominal GDP, n.d.). There were no up-to-date real GDP statistics for Malaysia so I used nominal GDP values. We can use Figure 9 to represent consumption in the economy; Consumption has been slowly increasing, which can be inferred to be due to increasing incomes for Malaysian households. This is supported by Figure 10 below which shows wages in Malaysia gradually increasing over time (Malaysia Wages, n.d.).

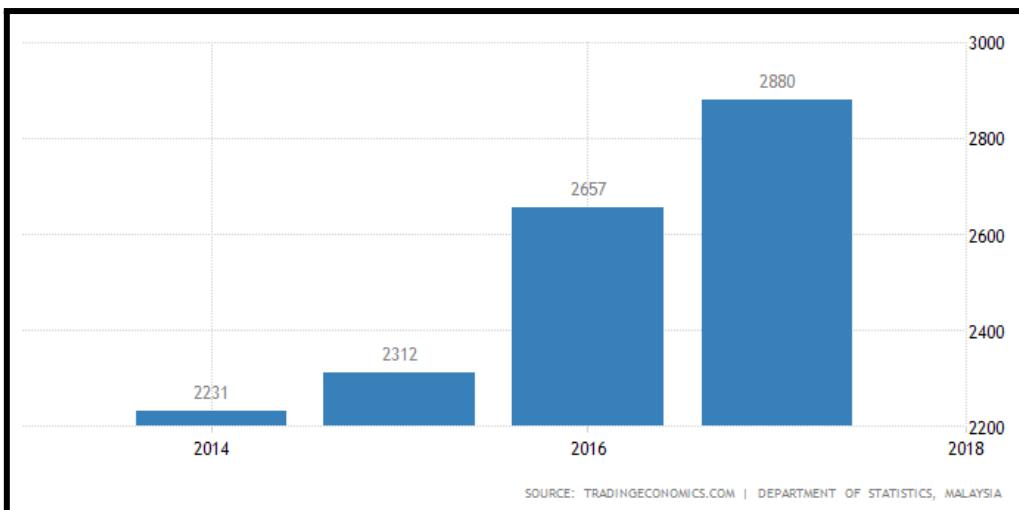


Figure 10: Malaysia Wages (Malaysia Wages, n.d.)

This means that automobile consumers in Malaysia have more disposable income to spend on goods and services such as automobiles, hence Mercedes-Benz is gradually becoming more price inelastic in demand because the value of their cars are slowly becoming a smaller proportion of consumers' incomes. Similarly, tastes of consumers could also be changing to favour Mercedes-Benz as consumers prefer their brand of cars, so consumers are unwilling to decrease quantity demanded of Mercedes-Benz automobiles.

GST and SST

PED of Automobiles between GST and SST			
Car Brand	%Δ in Price	%Δ in Quantity Demanded	Price Elasticity of Demand
Perodua	-0.0965	0.138	-1.43
Honda	0.0676	-0.0959	-1.42
Proton	-0.138	0.0913	-0.660
Mercedes-Benz	0.224	-0.0973	-0.434

Table 2.2: Price Elasticity of Demand GST → SST

At first glance, the PED values for the different car brands between GST and SST look normal as they follow the law of demand, however the removal of GST had different effects on quantity demanded and prices of different car brands. For domestically produced automobiles, the removal of GST for SST decreased the median prices for both Perodua and Proton, leading to an increase in quantity demanded. On the other hand, imported automobiles such as Honda and Mercedes-Benz actually had an increase in their median prices, which lead to a decrease in quantity demanded for their cars. As an observation, the removal of GST and introduction of SST seemed to negatively affect internationally imported cars more, which can be seen through the increases in prices for Honda and Mercedes-Benz in Table 1 and Table 2.2, while domestically produced automobiles decreased in price. Consequently, removing GST and introducing SST in some way targets international automobile producers. SST's nature of increasing prices for Honda and Mercedes-Benz's automobiles negatively influenced the quantity demanded of their cars in the Malaysian automobile industry, whilst simultaneously aiding the competitiveness of domestic automobile producers of Perodua and Proton.

as their car prices reduced as a result of the removal of GST which increased demand in the automobile industry for these domestically produced cars.

This can also be supported through statistics in exchange rate; Figure 11 below shows the exchange rate of 1 Malaysian Ringgit to the US Dollar. The US Dollar is used as a comparison as it is relatively stable compared to many other currencies.



Figure 11: Exchange Rate of 1 RM to USD (XE Currency Charts: MYR to USD, n.d.)

As seen in Figure 11, the Malaysian ringgit is starting to stabilise after a time period of slight depreciation and appreciation between 2015 and 2018. Fluctuations in the exchange rates have become minimal after 2018, which means that changing exchange rates is not the reason as to why Mercedes-Benz and Honda cars, as imported automobiles, have increased in price between the time periods of GST and SST.

Conclusion

In conclusion, the removal of GST in Malaysia has influenced demand in the automobile industry in Kuala Lumpur in different ways. H_1 has been proven correct, since it abides by economic theory as the removal of GST has increased demand across all components of the automobile industry in Kuala Lumpur and Malaysia.

However, while H_2 is proven correct as the removal of GST has indeed shown to decrease demand in the automobile industry in Malaysia for imported cars, it has also increased the quantity demanded of domestically produced automobiles in the Malaysian automobile industry. Through my investigation and data, it has been shown that imported cars have elastic PEDs and domestically produced cars have inelastic PEDs, so increasing taxes from GST to SST for the Malaysian automobile industry will decrease quantity demanded for imported cars at a greater percentage than domestically produced cars. The removal of GST increased the demand and competitiveness of domestic car producers, by increasing the prices of imported cars and decreasing prices of domestically produced cars. Thus, this means that the Malaysian government should maintain a tax policy of SST and perhaps increase taxation to protect domestic car producers, since as of 2018, Malaysia's automobile industry is in the top 25 countries that contribute the most cars to the world's automobile supply (2018 Production Statistics, n.d.).

In the short run, while most Malaysian automobile producers are supplying budget, lower quality cars to the market, if the taxation policy of Malaysia supports domestic producers, then these firms will be able to grow and expand operations in the long term, increasing their economies of scale and average costs of production, enabling these firms to invest in higher quality technology and capital machinery which would lead to higher quality automobiles being produced, leading to productive efficiency and less welfare loss within the Malaysian economy.

Thus, to address the main research question, the removal of GST in Malaysia has increased demand in the automobile industry in Kuala Lumpur in the short run for all types of cars, but in the long run has decreased demand for imported cars while increasing quantity demanded for Malaysian produced cars.

In terms of the investigation's limitations, one way to improve the essay would be to have specific data to Kuala Lumpur as I used general trends in Malaysia to mirror what could have been occurring in Kuala Lumpur, even though I did not have data to support it. Thus, given more time and resources, I would like to personally pursue the data collection and interview specific car dealerships in Kuala Lumpur in order to get their personal sales and pricing data to have a better focus on Kuala Lumpur.

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Appendices

Appendix 1: Automobile MONTHLY sales figures adapted from Paultan.org

	Perodua	Honda	Proton	Mercedes-Benz
MEAN MONTHLY GST SALES:	17642	8219	6393	1017
MEAN MONTHLY ZERO GST SALES:	17679	9995	7075	1327
MEAN MONTHLY SST SALES:	20074	7431	6977	918
MONTHLY SALES:				
April 2015	17584	6562	4972	938
May 2015	17290	6221	8285	1152
June 2015	16475	8668	9267	1222
July 2015	17957	8443	10867	1050
August 2015	16589	6853	9040	1033
September 2015	14479	7519	8723	1023
October 2015	17305	8504	8026	946
November 2015	16931	9240	7169	929
December 2015	21544	10747	8144	820
2016	207110	91830	72290	12017
2017	204887	109511	70991	12334
January 2018	17693	8133	4783	1217
February 2018	17137	6998	3857	1212
March 2018	20738	9049	4203	966
April 2018	19939	7708	3999	1013
May 2018	21980	8046	4091	745
June 2018	19611	11418	6173	1797
July 2018	23830	12808	8102	1605
August 2018	17804	10789	9501	1374
September 2018	9471	4964	4524	532
October 2018	19528	7246	5093	920
November 2018	21110	7100	4820	956
December 2018	18402	8021	5598	1126
January - August 2019	161776	59371	61235	7098

Source: <https://paultan.org/topics/special/maa-vehicle-sales-data/>

Appendix 2: Carlist.my Prices in RM

HONDA	GST	NO GST	SST		PERODUA	GST	NO GST	SST
	72,510.00	68422	70242			23967	22622	22990
	78,540.00	74110	76315			33718	33822	32590
	85,750.00	80912	83633			35663	33657	34390
	84,880.00	80091	-			36635	34574	35590
	75,930.00	71648	73836			38580	36409	37490
	82,030.00	77403	79955			41497	39161	40390
	89,240.00	84205	86983			44300	41808	42790
	89,200.00	84167	-			46300	43965	44590
	110,430.00	104214	108165			48300	45581	46590
	124,080.00	117073	120855			51800	48884	50290
	131,880.00	124431	128631			55300	52186	54090
	149,350.00	140937	148512			35500	33503	34490
	169,800.00	160250	168998			37500	35390	36290
	83,210.00	78516	80989			41397	39069	40090
	90,010.00	84931	87701			43342	40909	41890
	98,060.00	92545	-			49176	46409	47790
	107,410.00	101365	-			51120	48243	51490
	117,430.00	110818	-			54037	50995	54290
	118,800.00	112111	-			57927	54665	56890
	142,400.00	134384	138308			63389	59818	62690
	155,700.00	146904	150992	MEDIAN		43821	41358.5	42340
	161,600.00	152470	156732					
	167,700.00	158225	163191					
	254,800.00	240438	258896					
	320,000.00	301928	330002					
MEDIAN	110,430.00	104214	120855					

Source: <https://www.carlist.my/news/post-sst-perodua-slashes-prices-by-1-3-64516/64516/> & <https://www.carlist.my/news/post-sst-honda-slashes-prices-for-ckd-models-hybrids-to-be-confirmed-64521/64521/>

Appendix 3: Price change of Proton cars due to GST

Proton Model	Old price	New price with GST (OTR with insurance)	Price difference	Change (%)
Saga SV 1.3 MT	RM34,045	RM33,242	-RM803	-2.36%
Saga SV 1.3 CVT	RM37,045	RM36,100	-RM945	-2.55%
Saga 1.3 MT Standard	RM38,206	RM37,676	-RM530	-1.39%
Saga 1.3 CVT Standard	RM41,206	RM40,534	-RM673	-1.63%
Saga 1.3 MT Executive	RM42,000	RM41,419	-RM581	-1.38%
Saga 1.3 CVT Executive	RM44,600	RM43,845	-RM755	-1.69%
Saga 1.6 CVT SE	RM49,295	RM48,618	-RM678	-1.37%
Iriz 1.3 MT Standard	RM42,450	RM41,077	-RM1,373	-3.23%
Iriz 1.3 CVT Standard	RM45,450	RM43,975	-RM1,475	-3.25%
Iriz 1.3 MT Executive	RM46,450	RM45,276	-RM1,174	-2.53%
Iriz 1.3 CVT Executive	RM49,450	RM48,165	-RM1,286	-2.60%
Iriz 1.6 MT Executive	RM53,452	RM52,586	-RM866	-1.62%
Iriz 1.6 CVT Executive	RM56,452	RM55,489	-RM962	-1.70%
Iriz 1.6 MT Premium	RM59,452	RM58,815	-RM636	-1.07%
Iriz 1.6 CVT Premium	RM62,452	RM61,691	-RM760	-1.22%
Satria Neo 1.6 MT Standard	RM50,529	RM50,252	-RM276	-0.55%
Satria Neo 1.6 MT Standard with Aero Kit	RM52,527	RM52,371	-RM156	-0.30%
Satria Neo 1.6 AT Standard	RM54,541	RM54,505	-RM36	-0.07%
Satria Neo 1.6 MT Executive	RM60,829	RM59,827	-RM1,002	-1.65%
Satria Neo 1.6 AT Executive	RM63,829	RM62,664	-RM1,165	-1.82%
Persona SV 1.6 MT	RM45,060	RM44,658	-RM402	-0.89%
Persona SV 1.6 AT	RM48,060	RM47,646	-RM414	-0.86%
Persona 1.6 MT Executive	RM50,047	RM49,670	-RM377	-0.75%
Persona 1.6 AT Executive	RM53,047	RM52,667	-RM379	-0.71%
Preve 1.6 MT Executive	RM58,545	RM57,686	-RM859	-1.47%
Preve 1.6 CVT Executive	RM61,545	RM60,546	-RM999	-1.62%
Preve 1.6 CVT Premium	RM72,463	RM71,558	-RM905	-1.25%
Suprima S 1.6 CVT Standard	RM69,452	RM69,120	-RM331	-0.48%
Suprima S 1.6 CVT Executive	RM76,412	RM75,749	-RM63	-0.87%
Suprima S 1.6 CVT Premium	RM79,653	RM79,185	-RM468	-0.59%
Inspira 1.8 MT Executive	RM78,581	RM77,820	-RM761	-0.97%
Inspira 2.0 CVT Executive	RM85,368	RM84,365	-RM1,004	-1.18%
Inspira 2.0 CVT Premium	RM92,466	RM91,586	-RM881	-0.95%
Exora 1.6 MT Standard	RM56,452	RM55,592	-RM860	-1.52%
Exora 1.6 AT Standard	RM59,452	RM58,772	-RM680	-1.14%
Exora 1.6 CFE CVT Executive	RM66,452	RM65,623	-RM829	-1.25%
Exora 1.6 CFE CVT Premium	RM75,452	RM74,619	-RM833	-1.10%
Exora 1.6 CFE CVT SP	RM81,452	RM80,590	-RM861	-1.06%

Source: <https://paultan.org/2015/04/01/gst-all-proton-models-now-cheaper-by-up-to-3-25/>

Appendix 4: Price change of Mercedes-Benz cars due to GST

Mercedes-Benz Model	Old price	New price with GST (OTR without insurance)	Difference	Change (%)
A 200 BlueEfficiency	RM198,888	RM196,888	-RM2,000	-1.01%
A 250 Sport	RM238,888	RM236,888	-RM2,000	-0.84%
A 45 AMG	RM346,888	RM343,888	-RM3,000	-0.86%
B 200 BlueEfficiency Sports Tourer	RM220,888	RM218,888	-RM2,000	-0.91%
CLA 200	RM235,888	RM233,888	-RM2,000	-0.85%
CLA 45 AMG with Carbon-fibre Trim	RM399,888	RM396,888	-RM3,000	-0.75%
C 250 Coupé with AMG Sports Package	RM388,888	RM384,888	-RM4,000	-1.03%
E 200 Avantgarde	RM366,888	RM364,888	-RM2,000	-0.55%
E 250 Avantgarde	RM405,888	RM403,888	-RM2,000	-0.49%
E 300 BlueTEC Hybrid	RM348,888	RM338,888	-RM10,000	-2.87%
E 400 Avantgarde	RM493,888	RM490,888	-RM3,000	-0.61%
E 250 Coupé	RM490,888	RM485,888	-RM5,000	-1.02%
CLS 400	N/A	RM598,888	N/A	N/A
S 400 L Hybrid	RM587,888	RM583,888	-RM4,000	-0.68%
GLA 200	RM238,888	RM236,888	-RM2,000	-0.84%
GLA 250 4MATIC	RM268,888	RM266,888	-RM2,000	-0.74%
GLA 45 AMG	RM378,888	RM375,888	-RM3,000	-0.79%
ML 350 with AMG Wheels	RM570,888	RM564,888	-RM6,000	-1.05%

Source: <https://paultan.org/2015/04/01/mercedes-benz-malaysia-gst-prices/>

Appendix 5: Price change of Honda cars due to GST

Honda Model	Old price	New price with GST (OTR with insurance)	Price difference	Change (%)
Jazz 1.5 S	RM72,814	RM71,775	-RM1,039	-1.43%
Jazz 1.5 E	RM79,814	RM78,757	-RM1,057	-1.32%
Jazz 1.5 V	RM87,814	RM86,986	-RM828	-0.94%
City 1.5 S	RM75,814	RM74,008	-RM1,806	-2.38%
City 1.5 S+	RM78,814	RM77,124	-RM1,689	-2.14%
City 1.5 E	RM83,814	RM82,270	-RM1,544	-1.84%
City 1.5 V	RM90,814	RM89,468	-RM1,346	-1.48%
HR-V 1.8 S	RM99,815	RM98,690	-RM1,125	-1.13%
HR-V 1.8 E	RM108,815	RM108,027	-RM788	-0.72%
HR-V 1.8 V	RM118,815	RM118,229	-RM586	-0.49%
Civic 1.8 S	RM113,815	RM113,199	-RM617	-0.54%
Civic 2.0 S	RM125,815	RM124,780	-RM1,035	-0.82%
Civic 2.0 Navi	RM132,815	RM132,211	-RM605	-0.46%
CR-V 2.0 2WD	RM139,815	RM138,070	-RM1,746	-1.25%
CR-V 2.0 4WD	RM150,815	RM149,152	-RM1,663	-1.10%
CR-V 2.4 4WD	RM169,817	RM167,888	-RM1,929	-1.14%
Accord 2.0 Vti	RM139,831	RM137,302	-RM2,529	-1.81%
Accord 2.0 Vti-L	RM149,831	RM148,201	-RM1,630	-1.09%
Accord 2.4 Vti-L	RM174,834	RM173,387	-RM1,448	-0.83%
Odyssey 2.4 EX	RM228,023	RM229,031	RM1,008	0.44%
Odyssey 2.4 EXV	RM248,023	RM248,536	RM513	0.21%

Source: <https://paultan.org/2015/04/01/honda-malaysia-gst-price-list/>

Appendix 6: Price change of Perodua cars due to GST

Perodua Model	Old price	New price with GST (OTR with insurance)	Difference	Change (%)
Axia 1.0 Standard E MT	24,612.15	24,437.16	-RM175	-0.71%
Axia 1.0 Standard G MT	29,812.15	29,637.16	-RM175	-0.59%
Axia 1.0 Standard G AT	32,812.15	32,637.15	-RM175	-0.53%
Axia 1.0 SE MT	36,812.15	36,637.15	-RM175	-0.48%
Axia 1.0 SE AT	39,812.15	39,637.15	-RM175	-0.44%
Axia 1.0 Advance AT	42,142.15	41,967.15	-RM175	-0.42%
Myvi 1.3 Standard G MT	41,512.15	40,862.16	-RM650	-1.57%
Myvi 1.3 Standard G AT	44,512.15	43,862.15	-RM650	-1.46%
Myvi 1.3 Premium X AT	47,512.15	46,862.15	-RM650	-1.37%
Myvi 1.5 SE MT	50,513.50	49,968.50	-RM545	-1.08%
Myvi 1.5 SE AT	53,513.50	52,968.50	-RM545	-1.02%
Myvi 1.5 Advance AT	58,513.50	57,968.51	-RM545	-0.93%
Alza 1.5 Standard MT	52,427.00	52,332.00	-RM95	-0.18%
Alza 1.5 Standard AT	55,427.00	55,332.00	-RM95	-0.17%
Alza 1.5 SE MT	56,427.00	56,332.00	-RM95	-0.17%
Alza 1.5 SE AT	59,427.00	59,332.00	-RM95	-0.16%
Alza 1.5 Advanced Version AT	65,027.00	64,932.00	-RM95	-0.15%

Source: <https://paultan.org/2015/04/02/gst-perodua-new-prices/>

Appendix 7: Price Change of Perodua cars due to zero-rated GST

Perodua Model	Current Price	New Price Without GST (OTR Without Insurance)	Difference
Axia 1.0 Standard E M/T	RM23,965.89	RM22,621.78	-RM1,344.11
Axia 1.0 Standard G M/T	RM33,717.86	RM31,821.75	-RM1,896.11
Axia 1.0 Standard G A/T	RM35,662.73	RM33,656.54	-RM2,006.19
Axia 1.0 SE M/T	RM36,635.17	RM34,573.93	-RM2,061.24
Axia 1.0 SE A/T	RM38,580.05	RM36,408.73	-RM2,171.32
Axia 1.0 Advance A/T	RM41,497.38	RM39,160.92	-RM2,336.46
Myvi 1.3 Standard G M/T	RM44,300.00	RM41,807.74	-RM2,492.26
Myvi 1.3 Standard G A/T	RM46,300.00	RM43,694.53	-RM2,605.47
Myvi 1.3 Premium X A/T	RM48,300.00	RM45,581.32	-RM2,718.68
Myvi 1.5 H A/T	RM51,800.00	RM48,884.34	-RM2,915.66
Myvi 1.5 Advance A/T	RM55,300.00	RM52,186.23	-RM3,113.77
Bezza 1.0 GXtra M/T	RM35,500.00	RM33,503.02	-RM1,996.98
Bezza 1.0 GXtra A/T	RM37,500.00	RM35,389.81	-RM2,110.19
Bezza 1.3 Premium X M/T	RM41,397.37	RM39,069.41	-RM2,327.96
Bezza 1.3 Premium X A/T	RM43,342.25	RM40,904.20	-RM2,438.05
Bezza 1.3 Advance A/T	RM49,176.89	RM46,408.58	-RM2,768.31
Alza 1.5 S M/T	RM50,647.73	RM47,797.29	-RM2,850.44
Alza 1.5 S A/T	RM53,565.05	RM50,549.48	-RM3,015.57
Alza 1.5 SE M/T	RM54,537.49	RM51,466.88	-RM3,070.61
Alza 1.5 SE A/T	RM57,454.81	RM54,219.07	-RM3,235.74
Alza 1.5 Advance A/T	RM62,889.44	RM59,346.08	-RM3,543.36

Source: <https://paultan.org/2018/05/31/gst-zero-rated-perodua-prices-reduced-up-to-rm3-5k/>

Appendix 8: Price Change of Honda cars due to zero-rated GST

Honda Model	Current Price	GST Rebate	Ramadan Rebate	Final Price (OTR without insurance)
City 1.5 S	RM75,930.00	RM4,282.00	RM3,000.00	RM68,648.00
City 1.5 E	RM82,030.00	RM4,627.00	RM3,000.00	RM74,403.00
City 1.5 V	RM89,240.00	RM5,035.00	RM3,000.00	RM81,205.00
City 1.5 S (White Orchid Pearl)	RM76,050.00	RM4,288.00	RM3,000.00	RM68,762.00
City 1.5 E (White Orchid Pearl)	RM82,150.00	RM4,634.00	RM3,000.00	RM74,516.00
City 1.5 V (White Orchid Pearl)	RM89,360.00	RM5,042.00	RM3,000.00	RM81,318.00
Civic 1.8 S	RM110,430.00	RM6,215.00	RM500.00	RM103,715.00
Civic 1.5 TC	RM124,080.00	RM7,007.00	RM500.00	RM116,573.00
Civic 1.5 TC-P	RM131,880.00	RM7,448.00	RM500.00	RM123,932.00
Civic 1.8 S (White Orchid Pearl)	RM110,730.00	RM6,232.00	RM500.00	RM103,998.00
Civic 1.5 TC (White Orchid Pearl)	RM124,380.00	RM7,024.00	RM500.00	RM116,856.00
Civic 1.5 TC-P (White Orchid Pearl)	RM132,180.00	RM7,465.00	RM500.00	RM124,215.00
HR-V 1.8 S	RM98,060.00	RM5,515.00	RM3,000.00	RM89,545.00
HR-V 1.8 E	RM107,410.00	RM6,044.00	RM3,000.00	RM98,366.00
HR-V 1.8 V	RM117,430.00	RM6,611.00	RM3,000.00	RM107,819.00
HR-V 1.8 V Mugen	RM118,800.00	RM6,689.00	RM0.00	RM112,111.00
HR-V 1.8 S (White Orchid Pearl)	RM98,360.00	RM5,532.00	RM3,000.00	RM89,828.00
HR-V 1.8 E (White Orchid Pearl)	RM107,710.00	RM6,061.00	RM3,000.00	RM98,649.00
HR-V 1.8 V (White Orchid Pearl)	RM117,730.00	RM6,628.00	RM3,000.00	RM108,102.00
HR-V 1.8 V Mugen (White Orchid Pearl)	RM119,100.00	RM6,706.00	RM0.00	RM112,394.00
CR-V 2.0 2WD	RM142,400.00	RM8,016.00	RM2,000.00	RM132,384.00
CR-V 1.5 TC 2WD	RM155,700.00	RM8,795.00	RM2,000.00	RM144,905.00
CR-V 1.5 TC 4WD	RM161,600.00	RM9,129.00	RM2,000.00	RM150,471.00
CR-V 1.5 TC-P 2WD	RM167,700.00	RM9,474.00	RM2,000.00	RM156,226.00
CR-V 2.0 2WD (White Orchid Pearl)	RM142,800.00	RM8,038.00	RM2,000.00	RM132,762.00
CR-V 1.5 TC 2WD (White Orchid Pearl)	RM156,100.00	RM8,818.00	RM2,000.00	RM145,282.00
CR-V 1.5 TC 4WD (White Orchid Pearl)	RM162,000.00	RM9,152.00	RM2,000.00	RM150,848.00
CR-V 1.5 TC-P 2WD (White Orchid Pearl)	RM168,100.00	RM9,497.00	RM2,000.00	RM156,603.00

Source: <https://paultan.org/2018/05/18/gst-zero-rated-honda-absorbs-gst/>

Appendix 9: Price Change of Proton cars due to zero-rated GST

Proton Model	Current Price	New Price Without GST (OTR Without Insurance)	Difference
Saga 1.3 Standard M/T	RM35,320.29	RM33,123.87	-RM2,196.42
Saga 1.3 Standard CVT	RM38,237.61	RM35,876.06	-RM2,361.55
Saga 1.3 Executive CVT	RM41,154.93	RM38,628.25	-RM2,526.68
Saga 1.3 Premium CVT	RM44,072.25	RM39,480.43	-RM4,591.82
Iriz 1.3 Standard M/T	RM42,127.37	RM39,545.64	-RM2,581.73
Iriz 1.3 Standard CVT	RM45,044.69	RM42,297.83	-RM2,746.86
Iriz 1.3 Executive CVT	RM48,934.45	RM45,967.42	-RM2,967.03
Iriz 1.6 Premium CVT	RM56,510.37	RM53,114.51	-RM3,395.86
Persona 1.6 Standard M/T	RM44,391.09	RM41,681.23	-RM2,709.86
Persona 1.6 Standard CVT	RM47,308.41	RM44,433.43	-RM2,874.98
Persona 1.6 Executive CVT	RM53,143.05	RM49,937.80	-RM3,205.25
Persona 1.6 Premium CVT	RM57,032.81	RM51,107.38	-RM5,925.43
Preve 1.6 Executive	RM64,290.01	RM60,448.48	-RM3,841.53
Preve 1.6 Premium	RM72,070.04	RM65,888.11	-RM6,181.93
Suprima S 1.6 Premium	RM77,031.61	RM64,479.00	-RM12,552.61
Ertiga 1.4 Executive M/T	RM56,713.97	RM53,332.05	-RM3,381.92
Ertiga 1.4 Executive A/T	RM59,631.29	RM56,084.23	-RM3,547.06
Ertiga 1.4 Executive Plus A/T	RM62,548.61	RM57,336.42	-RM5,212.19
Exora 1.6 Executive	RM65,262.33	RM61,396.56	-RM3,865.77
Exora 1.6 Executive Plus	RM73,070.04	RM67,302.13	-RM5,767.91

Source:

<https://paultan.org/2018/05/22/gst-zero-rated-proton-cars-up-to-rm4-3k-cheaper-with-promo-savings-for-suprima-s-reach-rm15k/>

Appendix 10: Price Change of Mercedes-Benz cars due to zero-rated GST

Mercedes-Benz Model	Current Price	New Price Without GST (OTR Without Insurance)	Difference
A 200 AMG Line	RM208,888.00	RM197,089.06	-RM11,798.94
A 250 Sport	RM248,888.00	RM234,841.07	-RM14,046.93
AMG A 45 4Matic	RM348,888.00	RM329,180.69	-RM19,707.31
CLA 200 AMG Line	RM239,888.00	RM226,334.34	-RM13,553.66
AMG CLA 45 4Matic	RM408,888.00	RM385,784.46	-RM23,103.54
GLA 200 Urban Line	RM242,888.00	RM229,164.53	-RM13,723.47
GLA 250 4Matic AMG Line	RM272,888.00	RM257,486.02	-RM15,401.98
AMG GLA 45 4Matic	RM411,888.00	RM388,614.65	-RM23,273.35
C 180 Avantgarde	RM228,888.00	RM215,956.98	-RM12,931.02
C 200 AMG Line	RM254,888.00	RM240,501.44	-RM14,386.56
C 250 AMG Line	RM287,888.00	RM271,633.52	-RM16,254.48
C 350 E AMG Line EQ Power	RM299,888.00	RM282,954.27	-RM16,933.73
AMG C 43 4Matic	RM408,888.00	RM385,883.21	-RM23,004.79
C 200 Coupé AMG Line	RM310,888.00	RM293,331.63	-RM17,556.37
C 250 Coupé AMG Line	RM335,888.00	RM316,916.54	-RM18,971.46
C 300 Coupé AMG Line	RM390,888.00	RM368,803.33	-RM22,084.67
AMG C 63 S Coupé	RM773,888.00	RM730,473.53	-RM43,414.47
C 200 Cabriolet	RM358,888.00	RM338,614.65	-RM20,273.35
C 250 Cabriolet AMG Line	RM390,888.00	RM366,916.54	-RM23,971.46
C 300 Cabriolet AMG Line	RM443,888.00	RM418,803.33	-RM25,084.67
GLC 200	RM292,888.00	RM276,350.50	-RM16,537.50
GLC 250 4Matic AMG Line	RM329,888.00	RM311,256.16	-RM18,631.84
AMG GLC 43 4Matic	RM468,888.00	RM442,486.98	-RM26,401.02
GLC 250 Coupé 4Matic AMG Line	RM439,888.00	RM415,029.75	-RM24,858.25
AMG GLC 43 Coupé 4Matic	RM596,888.00	RM563,241.70	-RM33,646.30
E 200 Avantgarde	RM333,888.00	RM315,029.75	-RM18,858.25
E 250 Avantgarde	RM378,888.00	RM357,482.58	-RM21,405.42
E 250 Exclusive	RM378,888.00	RM357,482.58	-RM21,405.42
E 350 e Exclusive EQ Power	RM392,888.00	RM370,690.12	-RM22,197.88
E 350 e AMG Line EQ Power	RM399,888.00	RM377,293.90	-RM22,594.10
AMG E 63 S 4Matic+	RM1,035,888.00	RM977,643.34	-RM58,244.66
E 200 Coupé AMG Line	RM438,888.00	RM414,086.35	-RM24,801.65
E 300 Coupé AMG Line	RM499,888.00	RM471,633.52	-RM28,254.48
CLS 250 d AMG Line	RM492,888.00	RM465,038.09	-RM27,849.91
CLS 400 AMG Line	RM615,888.00	RM581,166.23	-RM34,721.77
GLE 250 d 4Matic AMG Line	RM486,888.00	RM459,379.49	-RM27,508.51
GLE 400 4Matic AMG Line	RM602,888.00	RM568,874.54	-RM34,013.46
GLE 400 Coupé 4Matic AMG Line	RM675,888.00	RM637,742.47	-RM38,145.53
AMG GLE 43 Coupé 4Matic	RM709,888.00	RM669,817.94	-RM40,070.06
AMG GLE 43 Coupé 4Matic OrangeArt Edition	RM718,888.00	RM678,308.51	-RM40,579.49
S 400L h AMG Line	RM598,888.00	RM565,255.91	-RM33,632.09
AMG S 63 Coupé	RM1,476,888.00	RM1,394,057.80	-RM82,830.20
GLS 400 4Matic AMG Line	RM1,034,888.00	RM976,421.71	-RM58,466.29
AMG G 63	RM1,178,888.00	RM1,112,494.02	-RM66,393.98
SLC 200	RM398,888.00	RM376,350.50	-RM22,537.50
SLC 300 AMG Line	RM468,888.00	RM442,388.24	-RM26,499.76
AMG SLC 43	RM570,888.00	RM538,713.40	-RM32,174.60
AMG GT S	RM1,125,888.00	RM1,062,549.00	-RM63,339.00
AMG GT R	RM1,683,888.00	RM1,588,964.09	-RM94,923.91
V 220 d AMG Line (6-Seater)	RM458,888.00	RM432,964.40	-RM25,923.60
V 220 d AMG Line (7-Seater)	RM460,888.00	RM434,851.19	-RM26,036.81

Source:

<https://paultan.org/2018/05/31/gst-zero-rated-mercedes-benz-models-get-rebates-from-rm11799-amg-gt-r-is-rm94924-cheaper/>

Appendix 11: Price Change of Perodua cars due to SST

Perodua Model	Price With GST	Price Without GST	Price With SST (OTR Without Insurance)	Price Difference (SST vs GST)	Price Difference In Percentage (SST vs GST)
Axia 1.0 Standard E M/T	RM23,965.89	RM22,621.78	RM22,990.00	-RM975.89	-4.07%
Axia 1.0 Standard G M/T	RM33,717.86	RM31,821.75	RM32,590.00	-RM1,127.86	-3.34%
Axia 1.0 Standard G A/T	RM35,662.73	RM33,656.54	RM34,390.00	-RM1,272.73	-3.57%
Axia 1.0 SE M/T	RM36,635.17	RM34,573.93	RM35,590.00	-RM1,045.17	-2.85%
Axia 1.0 SE A/T	RM38,580.05	RM36,408.73	RM37,490.00	-RM1,090.05	-2.83%
Axia 1.0 Advance A/T	RM41,497.38	RM39,160.92	RM40,390.00	-RM1,107.38	-2.67%
Myvi 1.3 Standard G M/T	RM44,300.00	RM41,807.74	RM42,790.00	-RM1,510	-3.41%
Myvi 1.3 Standard G A/T	RM46,300.00	RM43,694.53	RM44,590.00	-RM1,710	-3.69%
Myvi 1.3 Premium X A/T	RM48,300.00	RM45,581.32	RM46,590.00	-RM1,710	-3.54%
Myvi 1.5 H A/T	RM51,800.00	RM48,884.34	RM50,290.00	-RM1,510	-2.92%
Myvi 1.5 Advance A/T	RM55,300.00	RM52,186.23	RM54,090.00	-RM1,210	-2.19%
Bezza 1.0 GXtra M/T	RM35,500.00	RM33,503.02	RM34,490.00	-RM1,010	-2.85%
Bezza 1.0 GXtra A/T	RM37,500.00	RM35,389.81	RM36,290.00	-RM1,210	-3.23%
Bezza 1.3 Premium X M/T	RM41,397.37	RM39,069.41	RM40,090.00	-RM1,307.37	-3.16%
Bezza 1.3 Premium X A/T	RM43,342.25	RM40,904.20	RM41,890.00	-RM1,452.25	-3.35%
Bezza 1.3 Advance A/T	RM49,176.89	RM46,408.58	RM47,790.00	-RM1,386.89	-2.82%
Alza 1.5 M/T	RM50,647.73	RM47,797.29	RM51,490.00	+RM842.27	+1.66%
Alza 1.5 S A/T	RM53,565.05	RM50,549.48	RM54,290.00	+RM724.95	+1.35%
Alza 1.5 SE M/T	RM54,537.49	RM51,466.88	N/A	N/A	N/A
Alza 1.5 SE A/T	RM57,454.81	RM54,219.07	RM56,890.00	-RM564.81	-0.98%
Alza 1.5 Advance A/T	RM62,889.44	RM59,346.08	RM62,690.00	-RM199.44	-0.32%

Source: <https://paultan.org/2018/09/03/perodua-car-prices-down-1-3-after-sst-introduction/>

Appendix 12: Price Change of Honda cars due to SST

Honda Model	Price With GST	Price Without GST	Price With SST (OTR Without Insurance)	Price Difference (SST vs GST)	Price Difference In Percentage (SST vs GST)
Jazz 1.5 S	RM72,510.00	RM68,422.00	RM70,242.00	-RM2,268.00	-3.13%
Jazz 1.5 E	RM78,540.00	RM74,110.00	RM76,316.00	-RM2,224.00	-2.83%
Jazz 1.5 V	RM85,750.00	RM80,912.00	RM83,633.00	-RM2,117.00	-2.47%
Jazz Hybrid	RM84,880.00	RM80,091.00	N/A	N/A	N/A
City 1.5 S	RM75,930.00	RM71,648.00	RM73,836.00	-RM2,094.00	-2.76%
City 1.5 E	RM82,030.00	RM77,403.00	RM79,955.00	-RM2,075.00	-2.53%
City 1.5 V	RM89,240.00	RM84,205.00	RM86,893.00	-RM2,347.00	-2.63%
City Hybrid	RM89,200.00	RM84,167.00	N/A	N/A	N/A
Civic 1.8 S	RM110,430.00	RM104,214.00	RM108,165.00	-RM2,265.00	-2.05%
Civic 1.5 TC	RM124,080.00	RM117,073.00	RM120,855.00	-RM3,225.00	-2.6%
Civic 1.5 TC-P	RM131,880.00	RM124,431.00	RM128,631.00	-RM3,249.00	-2.46%
Civic Type R	RM320,000.00	RM301,928.00	RM330,002.00	+RM10,002.00	+3.13%
Accord 2.0 VTi-L	RM149,350.00	RM140,937.00	RM148,512.00	-RM838.00	-0.56%
Accord 2.4 VTi-L Advance	RM169,800.00	RM160,250.00	RM168,998.00	-RM802.00	-0.47%
BR-V 1.5 E	RM83,210.00	RM78,516.00	RM80,989.00	-RM2,221.00	-2.67%
BR-V 1.5 V	RM90,010.00	RM84,931.00	RM87,701.00	-RM2,309.00	-2.57%
HR-V 1.8 S	RM98,060.00	RM92,545.00	N/A	N/A	N/A
HR-V 1.8 E	RM107,410.00	RM101,365.00	N/A	N/A	N/A
HR-V 1.8 V	RM117,430.00	RM110,818.00	N/A	N/A	N/A
HR-V 1.8 V Mugen	RM118,800.00	RM112,111.00	N/A	N/A	N/A
CR-V 2.0 2WD	RM142,400.00	RM134,384.00	RM138,308.00	-RM4,092.00	-2.87%
CR-V 1.5 TC 2WD	RM155,700.00	RM146,904.00	RM150,992.00	-RM4,708.00	-3.02%
CR-V 1.5 TC 4WD	RM161,600.00	RM152,470.00	RM156,732.00	-RM4,868.00	-3.01%
CR-V 1.5 TC-P 2WD	RM167,700.00	RM158,225.00	RM163,191.00	-RM4,509.00	-2.69%
Odyssey 2.4 EXV	RM254,800.00	RM240,438.00	RM258,896.00	+RM4,096.00	+1.61%

Source: <https://paultan.org/2018/09/03/sst-honda-releases-new-prices-up-to-rm4-9k-less/>

Appendix 13: Price Change of Honda cars due to SST

Mercedes-Benz Model	Price With GST	Price Without GST	Price With SST (OTR Without Insurance)	Price Difference (SST vs GST)	Price Difference In Percentage (SST vs GST)
CLA 200 Night Edition	N/A	N/A	RM242,888.00	N/A	N/A
AMG CLA 45 4Matic	RM408,888.00	RM385,784.46	RM415,888.00	+RM7,000.00	+1.71%
GLA 200 Night Edition	N/A	N/A	RM244,888.00	N/A	N/A
GLA 250 4Matic AMG Line	RM272,888.00	RM257,486.02	RM274,888.00	+RM2,000.00	+0.73%
AMG GLA 45 4Matic	RM411,888.00	RM388,614.65	RM413,888.00	+RM2,000.00	+0.49%
GLC 200	RM292,888.00	RM276,350.50	RM293,888.00	+RM1,000.00	+0.34%
GLC 250 4Matic AMG Line	RM329,888.00	RM311,256.16	RM333,888.00	+RM4,000.00	+1.21%
AMG GLC 43 4Matic	RM468,888.00	RM442,486.98	RM465,888.00	-RM3,000.00	-0.64%
GLC 250 Coupe 4Matic AMG Line	RM439,888.00	RM415,029.75	RM445,888.00	+RM6,000.00	+1.36%
AMG GLC 43 Coupe 4Matic	RM596,888.00	RM563,241.70	RM612,888.00	+RM16,000.00	+2.68%
E 200 Avantgarde	RM333,888.00	RM315,029.75	RM328,888.00	-RM5,000.00	-1.50%
E 250 Avantgarde	RM378,888.00	RM357,482.58	RM362,888.00	-RM16,000.00	-4.22%
E 250 Exclusive Line	RM378,888.00	RM357,482.58	RM370,888.00	-RM2,000.00	-2.11%
E 300 AMG Line	N/A	RM388,888 (est.)	TBC	N/A	N/A
AMG E 63 S 4Matic+	RM1,035,888.00	RM977,643.34	RM1,066,888.00	+RM33,000.00	+3.19%
E 200 Coupe AMG Line	RM438,888.00	RM414,086.35	RM448,888.00	+RM10,000.00	+2.28%
E 300 Coupe AMG Line	RM499,888.00	RM471,633.52	RM508,888.00	+RM9,000.00	+1.80%
E 300 Cabriolet	N/A	RM588,888.00	RM590,888.00	N/A	N/A
GLE 400 Coupe 4Matic AMG Line	RM675,888.00	RM637,742.47	RM641,888.00	-RM34,000.00	-5.03%
AMG GLE 43 Coupe 4Matic	RM709,888.00	RM669,817.94	RM714,888.00	+RM5,000.00	+0.70%
AMG GLE 43 Coupe 4Matic OrangeArt Edition	RM718,888.00	RM678,308.51	RM723,888.00	+RM5,000.00	+0.70%
GLS 400 4Matic AMG Line	RM1,034,888.00	RM976,421.71	RM999,888.00	-RM35,000.00	-3.38%
S 450 L AMG Line	N/A	RM699,888.00	TBC	N/A	N/A
Maybach S 560	N/A	RM1,400,000.00	RM1,408,888.00	N/A	N/A
AMG S 63 Coupe	N/A	RM1,461,605.62	RM1,548,888.00	N/A	N/A
S 560 Cabriolet	N/A	RM1,310,662.25	RM1,405,888.00	N/A	N/A
SLC 200	RM398,888.00	RM376,350.50	RM406,888.00	+RM8,000.00	+2.01%
SLC 300 AMG Line	RM468,888.00	RM442,388.24	RM479,888.00	+RM11,000.00	+2.35%
AMG SLC 43	RM570,888.00	RM538,713.40	RM579,888.00	+RM9,000.00	+1.58%
CLS 450	N/A	RM650,034.00	RM698,888.00	N/A	N/A
AMG CLS 53 4Matic+	N/A	RM806,638.00	RM878,888.00	N/A	N/A
AMG G 63	RM1,178,888.00	RM1,112,494.02	TBC	N/A	N/A
AMG GT S	RM1,125,888.00	RM1,062,549.00	RM1,135,888.00	+RM10,000.00	+0.89%
AMG GT C	N/A	RM1,461,605.60	RM1,495,888.00	N/A	N/A
AMG GT R	RM1,683,888.00	RM1,588,964.09	RM1,695,888.00	+RM12,000.00	+0.71%
V 220 d AMG Line (Six-Seater)	RM458,888.00	RM432,964.40	RM462,888.00	-RM4,000.00	-0.87%
V 220 d AMG Line (Seven-Seater)	RM460,888.00	RM434,861.19	RM464,888.00	+RM4,000.00	+0.87%

Source: <https://paultan.org/2018/09/07/sst-mercedes-benz-price-list-19-models-up-6-down/>