ABSTRACT

Although the Goods and Services Tax (GST) has been implemented for at least two years, there are not many local research studies conducted. Fewer are studies exploring the impact of GST on residential real estate investment activities.

The main aim of this dissertation is to determine the influence of GST on residential real estate investment activities. Cost management involves a broad classification of expenditures attributable to capital and revenue expenditures. This directly affects the input and output tax payable to and / or claimable from the Inland Revenue Authority of Singapore (IRAS). Proper classification and timely filing of returns will affect the cash flow of the business. Hence, the issue of GST is an important factor for decision makings in the real estate industry.

The research conducted in this study reviewed that most respondents experienced an increase in cost after the GST was implemented. However, with proper planning, most respondents were confident that the additional GST cost can be managed.

KEYWORDS

RESIDENTIAL REAL ESTATE INVESTMENT ACTIVITIES

OUTPUT TAX

INPUT TAX

COST MANAGEMENT

BUDGET

GST PLANNING