

Public Consultation: The Application of Freedom of Expression in the Law-Making Process

Mohd Yazid Abdul Majid

Malaysia Productivity Corporation, 46200 Petaling Jaya, Selangor, Malaysia

Zuhairah Ariff Abd Ghadas

Universiti Sultan Zainal Abidin, Faculty of Law and International Relations, 21300, Kuala Terengganu, Malaysia

Ahmad Shukri Yazid

Universiti Sultan Zainal Abidin, Faculty of Economics and Management Sciences, 21300, Kuala Terengganu, Malaysia

To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v8-i11/5539>

DOI:10.6007/IJARBSS/v8-i11/5539

Published Date: 30 November 2018

ABSTRACT

Background: Public consultation is the basic need for every individual that should be allowed to express their views and concerns in government policy decision making. Most of the constitutions have recognised freedom of expression as an exclusive right for an individual or an organisation to contribute his or their thoughts without interference. **Objective:** To strengthen law-making, Government of Malaysia has to intervene by introducing quality assurance which embeds public consultation to have a collective decision-making. **Results:** Right decision from effective and efficient consultations from all stakeholders will guarantee sustainable policy in the long run. **Conclusion:** Rushing in gazetting a new law without thorough public consultation could lead to undesirable end and will burden both the government and citizens.

Keywords: Public Consultation

Introduction

Public consultation is the basic need for every individual that should be allowed to express their views and concerns in government policy decision making. Why decision set by the government matters? The government makes decision to either fix a problem or to introduce a new tax or incentive. How can this impact the citizens? Every decision is made with good intention but it may also impose regulatory burdens. How then can such burdens be eliminated or reduced to an acceptable level? This paper propositions that good public consultation could achieve this.

The art.10(a) of Federal Constitution permits Malaysians to speak up on any policy intention that may impact on their lives. Such conversation with regulator can be made through physical platform for example, in-person discussion method usually invites small groups of stakeholders to express their concerns in closed meeting sessions or opening up to all stakeholders using town hall strategy. This type of meeting requires more time and money. The regulator may opt for a cheaper and faster communication by utilising online feedback mechanism. The citizens are invited to write to the regulator via the dedicated online webpage or email within stipulated time. Before expressing their concerns, the citizens would like to know whether the problem is critical to security, health, environment or safety. Secondly, what are the different options the citizens can deliberate on to overcome the problem? Thirdly, whether eliminating the problem with a new law would it make their lives better?

Generally, the citizens and businesses have a stigma with the government's policy decision. The creation of new law has frequently resulted in new problem and at times made situation worse. A new law is supposed to fix the problem but without proper analysis it might duplicate or be in conflict with other existing laws, add extra layer to the compliance, and should the new law be too prescriptive it would hamper innovation. In the end, the competitiveness edge in the economy will be eroded. Since September 2017, the number of gazetted acts in Malaysia has reached 792 and there is no attempt to remove legislation like Telemedicine Act 1997 which until today could not be enforced (Attorney General's-Chamber, 2017). This paper will thus deliberate on these two questions. How then can the public be involved during the law-making process? Is there any legitimate avenue for the citizen to communicate with the government?

The study is based on analysis of existing published government documents, local mainstream news on relevant issues and from published journals and books. The analysis on literature and two empirical cases would furnish greater understanding on the application of public consultation in law-making exercise as constituted in Federal Constitution. Both cases indicated adverse effect on economy and the erosion of trust on the government. The cases illustrate that the public consultation is not an option but necessary in designing any law. The study will illustrate the importance of implementing public consultation and highlight the consequences of insufficient public consultation.

Methodology

The method used in this study is documents analysis. Document analysis is a process of reviewing printed or electronic documents to gain understanding on the meaning expressed by the author from the past-and-current incidents, collect evidence and develop practical knowledge (Bowen, 2009). Two cases were used to obtain deeper understanding and discussion on public consultation in law-making in Malaysia. The cases were chosen to illustrate that insufficient public consultation has undermined the trust and adversely affected the image of the government's regulatory delivery and implementation. By reference to cases, as mentioned by Stake (2010) the comparison would identify important elements. These cases illustrated how important public consultation is in the law-making process and policy formulation even though the cases were selected from different periods.

The first case is on the newly implemented Tourism Tax Act 2017 which has resulted in intense debates between Federal Ministry with State Governments and accommodation industry players. Mainstream news reports were analysed to capture criticisms from hotel associations, citizens and stakeholders including that of the state governments. This new law is facing unforeseen challenges in its implementation.

The second case was on the government policy to privatise sewerage services introduced 30 years ago. Analysis of this case was based on reviews made from other studies. Privatisation was implemented in the context of a different economic environment then. Malaysia at that time was at the peak of manufacturing performance, communication was then very limited to printed media with no internet or the world-wide-web and there was no such management concept as Good Regulatory Practice. The citizens and businesses were largely dependent on the central government's actions and there were less policy disputes between Federal and State governments. This ex-post studies have shown that privatisation movement was still too premature in developing country (Tan, 2007). Tan also concluded that lack of transparency in decision-making in many stages has contributed to unsuccessful privatisation of sewerage services in Malaysia.

Using qualitative analysis of the two past cases with different time periods as described by Yin (2003) aims to depict how it has occurred and why it happened to justify the pattern of concerns brought up by the citizens or stakeholders. The study would address the cause-and-effect as the incidences had occurred in undisturbed environments and enabled the researcher to derive good conclusion (Bowen, 2009). Examining the cases is to uncover concerns and symptoms and evaluate the possible impact of the failure. According to Yin (2003), this document analysis also allows to track the development of the events and the shared cases would update the development of transparency and public consultation in Malaysia. Yin (2003) and Stake (1995) agreed that document analysis allows to point out rich information therefore these cases would discuss many issues about public consultation by plural governments and citizens. Reflection on these cases in Malaysia would help readers to gain a better understanding why public consultation is crucial before any law is to be enforced.

In this study, the discussion is on issues or concerns expressed by the citizens towards establishing new law or amending the existing law. By definition, law means all sorts of government formalities which is endorsed and publicly available for the citizens to comply (MPC, 2014).

Results and Discussion

UN Secretary-General's message during the launching of Human Rights 2012 had expressed that any decision made by the government has a ripple effect to the society (United Nations, 2012). The citizens of every nation have the rights to know and understand the problem and participate in the deliberation sessions to find better solution. In Malaysia, it is supported by art. 10(a) of Federal Constitution, which clearly spells, every citizen has the right to freedom of speech and expression. The third constitution, the European Court of Human Rights (ECHR, 2010), art. 10 also indicated the same spirit. In conclusion, most of the constitutions have recognised freedom of expression as an exclusive right for an individual or an organisation to contribute his or their thoughts without interference. One of the categories in freedom of

expression in a democratic society is to safeguard participation in decision making at all levels in the society (Emerson, 1963).

With the advancement of information technology and borderless information, there is no way the government could discard the citizens in law-making activities. The participation will help to reduce or eliminate unsatisfactory percentage in decision making process. One way to do it is by allowing public consultation mechanism to be embedded in government decision making system.

Currently, public engagement or public consultation is a common activity in developed countries like UK, US and Australia (Radaelli and De Francesco, 2012). In Malaysia, the implementation of public consultation according to good regulatory practices standard as defined by MPC (2014) is still new, but is gradually increasing with a promising trend. This is supported by a survey conducted by MPC on introduction of new and amendment of existing law at Federal level from year 2014-2016 (MPC, 2016). Public consultation allows the businesses to have predictable and conducive business environment, introduce practical and less cost of implementation of laws and better planning in longer term investment (Barbaro, 2006). The Organisation for Economic Co-operation and Development (OECD) has described three levels of interaction in public consultation to indicate effectiveness of public consultation (OECD, 2006).

- a) Notification: A one-way interaction to prepare the stakeholders on upcoming law to be introduced;
- b) Consultation: A two-way interaction to gather information starting from identification of problem, evaluation of existing laws, measurement of impact analysis and selection of right solution to achieve high quality of regulation; and
- c) Participation: A complete involvement at every stage starting from formulation of regulatory objectives, policies, implementation strategies and drafting regulatory texts. Stakeholders and regulators own the high-quality law and maximise full compliances.

Before year 2010, pushing government through deliberation rarely occurs as the most influential companies in Malaysia were Government-control corporations (GCC) (Yusuf and Nabeshima, 2009). In the past, the public consultations were fragmented and selective. Certain acts mandated regulators to carry out public consultation before making any decision e.g. Town and Country Planning Act 1976 and Local Government Act 1976. In the age of Internet, a low-quality law due to inadequate public engagement is unacceptable. Statistics by the Malaysian Communications and Multimedia Commission (MCMC) reported the penetration of national broadband per 100 households increased to 81.5% in 2016 from 74.2% in 2015 (MCMC, 2017). It shows the Malaysians are digitally connected and the unavailability of digital platform for information sharing with citizens is not an issue any more. It is reported that 79% of government websites have been rated as 4-Star and above. The 4-Star means the website allows for two-way communication between government and citizen (MDEC, 2015). These websites also allow the citizens to raise grievances and opinions. Apparently, the responsibility for public consultation is the onus on the government.

Historically, initiative to improve the laws started much earlier. In 2007, the Government of Malaysia set up The Special Task Force to Facilitate Business (PEMUDAH) to focus on enhancing the service delivery of the government. Then in 2010, Malaysia Productivity Corporation (MPC) a Federal agency, was assigned to review existing laws affecting business. The laws have to be in conformity with technology, modern regulating approach and appropriate with Malaysia’s economic context. Figure 1 illustrates how the gazetted law with public consultation can create the conducive environment for citizens to conform.

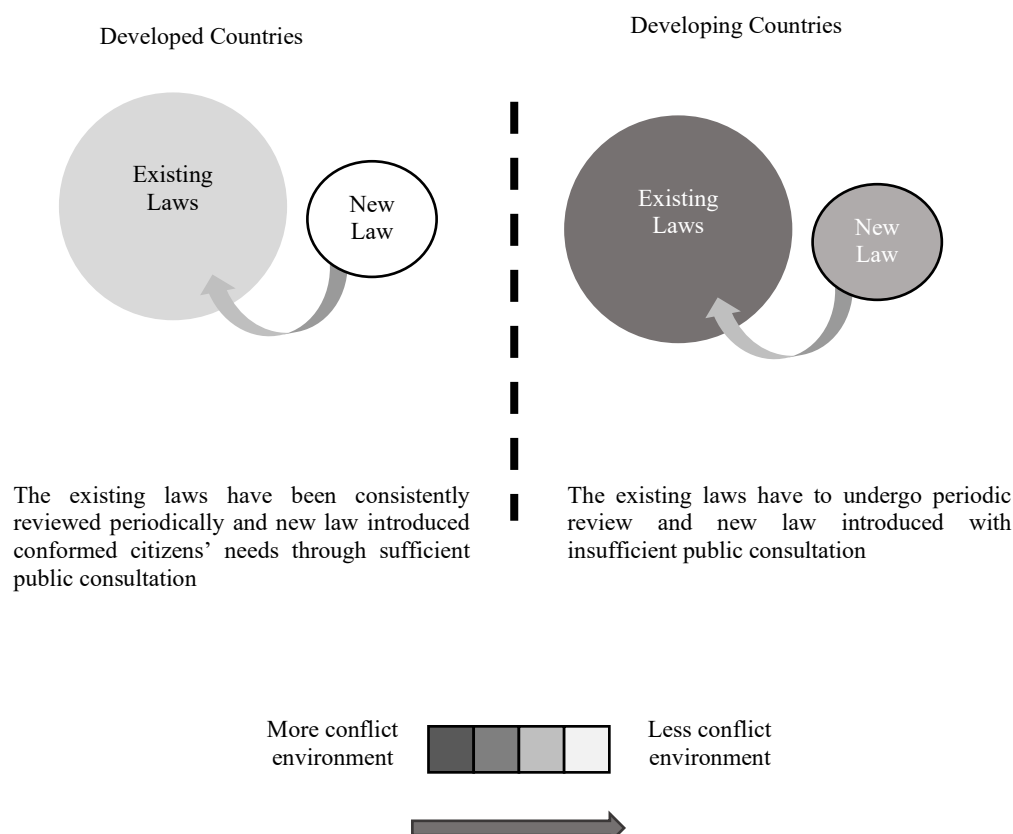


Figure 1: An Analysis of Gazetted Laws between developed and developing countries

Source: Adapted from Global Indicators of Regulatory Governance (World Bank, 2016); Annual Report on Modernisation of Regulations 2016 (MPC, 2016); National Policy on the Development and Implementation of Regulations (Prime Minister’s Department, 2013); APEC-OECD Integrated Checklist on Regulatory Reform (OECD, 2005).

On the other hand, there are also new laws in the pipeline awaiting to be gazetted. MPC is assisting to assess Regulatory Impact Statement (RIS), a summary of regulatory proposal from the regulators. In 2013, Federal Government issued an administrative circular Pekeliling Am Bilangan 1 Tahun 2013, Dasar Negara bagi Pembangunan dan Pelaksanaan Peraturan or National Policy on the Development and Implementation of Regulations (NDPIR) to all ministries and agencies to implement Regulatory Impact Assessment (RIA) (Prime Minister’s Department, 2013). The objective of RIA is to ensure the proposal achieve coherence, effectiveness, efficiency and accountability in the law making and administration. One of the elements in RIA is public consultation. To support the ministries and the agencies, MPC has

published a Guideline on Public Consultation Procedures to guide the policy and law maker on how to conduct good public consultation (MPC, 2014).

In Australia, it has shown that low quality law results in ineffective and inefficient implementation of the said law. To be more specific, an ineffective law means the law is unable to meet the objective while the inefficient law is burdensome to comply (Radaelli & De Francesco, 2012). The ineffective and inefficient law is the main concern for both governments and citizens. Revision of existing law or drafting a new law without adequate understanding of the objective and the benefit might jeopardise the economy over the long term.

The pluralism in this study is much related to stakeholders that have direct and indirect interest with the issues. The Constitution recognises the role and function of the three-level governments: Federal Government; State Government; and Local Government and specifies different sources of power and jurisdiction. Each government has been empowered by the constitution to make, amend or repeal any law as per listed by the Federal Constitution. Other than governments, views and concerns from the industry players and the consumers and citizens at large should be taken into consideration before finalising the law.

Rationale of Establishing Sufficient Public Consultation

Evidence showed that public consultation is essential in law-making. The first case is about a new tax law introduced by Federal Government with less public consultation as claimed by the state governments and industry players. While the second case is on policy intervention made by Federal government in early 1990s to improve government infrastructure and services. These cases have pointed out that if the government in a rush to gazette a new or amending existing law without thorough public consultation it could lead to undesirable end and will burden both the government and citizens.

Case 1: Establishing a New Tourism Tax Act

On 5 April 2017, Tourism Tax Act 2017 was passed by House of Representatives after which many affected and interested parties began to question the rationale of the act. The legislation on tourism comes under Federal List while that of Boarding House and the legislation of accommodation activities come under State List. The premise used in accommodation activities such as hotel or motel requires a licence from the local government.

In this case, the main stakeholders, the State Governments and Accommodation Industry Players disagreed with the new act. Sarawak Government has raised a fundamental concern to the Federal Government, that Ministry of Tourism has introduced the bill without consulting the Sarawak Government. This is against the spirit of Malaysia Agreement 1963, when no consultation was made (The Malaymail Online, 2017). On the private sector side, the licensed accommodation players through its association, Hotel Association of Malaysia were also disappointed with arrangement made by the ministry, making them as a tax collector for the government. They were not sure whether the new regime applies to unlicensed accommodation services entities managed by third party agent like Airbnb (NST, 2017). The ministry then reviewed and made changes on tax revenue distribution formula but the Sarawak government was still unhappy and objected to the formula (The Sunday

Daily, 2017). What has happened is that the law was formulated in a rush and tabled at the parliament at the last minute (The Utusan Borneo Online, 2017). Attorney-General's Chamber of Malaysia has listed the final version of the act and its subsidiary regulation on 1 of August 2017 (Attorney General's-Chamber, 2017) but the disagreement between federal and states are still on-going.

This situation reflects the uncertainties and concerns which can arise when a new policy has been introduced without or with insufficient consultation. The introduction of the bill was not in conformance with *art. 10 (a)* as well as the NDPIR circular. The ministry did not submit the RIS to MPC but only notify to state their intention to table at Parliament (Ministry of Finance, 2017). Many actors claimed that they were not consulted and is therefore undemocratic. The regulator when formulating new law, should map out the actors for consultation (Table 1) and inform of its intention to avoid miscommunication. Identification of stakeholders should match with their interest, importance and degree of influence of the problem (United Nations, 2007).

Table 1:

Mapping of actors in Accommodation Industries in Malaysia

Public Entity	Direct Regulators
Malaysian Citizen	12 Peninsular State Governments
Federation of Malaysian Consumers Association	2 West Malaysia State Governments
States Consumers Associations	Federal Tourism Promotion Agency
<i>Persatuan Pengguna Islam Malaysia</i>	14 State Tourism Promotion Agencies
Industry Players	Indirect Regulators
Malaysian Association of Hotels	Immigration Department
Malaysian Budget Hotels Associations	Ministry of Finance
Malaysian Association of Hotel Owners	Royal Malaysian Custom
Malaysian Travel of Tours and Travel Agents	Marine Department
Homestay Association	Federal Forestry Department
14 State Chapters of Hotels Associations	State Forestry Department
14 State Chapters of Budget Hotels Associations	Sarawak River Boards
14 State Chapters of Association of Hotel Owners	Sabah Freshwater and Marine Department
14 State Chapters Homestay Associations	

Source: Author

The confusion among stakeholders could be avoided if the ministry has followed the RIA process for rule-making. The RIA would have guided the regulator to prepare a proper RIS with evidence, detailed analysis and strategy for implementation. Malaysia (Prime Minister's Department, 2013) has adopted the following elements for the RIA process:

- i. defining clear problem statement;
- ii. stating clear objectives to solve the problem;
- iii. providing range of options;
- iv. assessing each option to weigh the cost and benefit;
- v. engaging sufficient public consultation with the affected parties including interested regulators;
- vi. identifying recommended option(s) with a conclusion; and
- vii. describing comprehensive implementation strategy on the preferred option(s).

The public consultation is able to research the common interest between the affected parties and it is also very important to build better relationship (Ledingham, 2001). Sharing of information during formulation of law helps to minimise unexpected risk of ineffectiveness or inefficiency at enforcement stage (Chang, 2013; Considine, 2012). The Guideline on Public Consultation published by MPC recommends an allocation of 12 weeks to allow the

regulators to disseminate crucial information and provide sufficient time for citizens to comment (MPC, 2014).

Case 2: Privatisation of Sewerage Services and Establishing a National Sewerage Operator, Indah Water Konsortium (IWK)

In early 1980s, privatisation movement in Malaysia grew rapidly following the steps of Thatcher's Government in UK and Reagan's Government in US. In 1985, Prime Minister's Office of Malaysia had issued Guidelines for Privatisation which aims at reducing the government's financial and administrative burdens. Privatisation is also to improve competition and increase productivity (Jomo & Syn, 2005). By 1993, Malaysia had privatised 143 local governments' sewerage treatment facilities to a single company, Indah Water Konsortium Berhad (IWK). During that time, the citizens had complained on the awarding process as the selection criteria was not transparent and had questioned the ability of the newly appointed company to manage the project across different state jurisdictions (Tan, 2007).

Tan (2007) argued that the privatisation of sewerage facilities business model was merely to collect mandatory rent from the households but the government through this private arm was unable to secure tariff collection. A few revisions of tariff rates were made by the government with the hope of improving collections from the households and industrial consumers but the tariff collection was not supported by regulations. The business model was a failure and had generated huge losses to the government as highlighted in Tables 2 and 3.

Table 2:

IWK Losses from tariff revisions and non-payment of bills, 1996–2000

Year	Tariff Revision (RM million)	Unpaid Bills (RM million)
1996	367.9**	
1997	256.3	
1998		92.7
1999	103.7*	121.0
2000		144.3

Source: Adapted from Privatization in Malaysia: Regulation, rent-seeking and policy failure (Tan, 2007:102).

Table 3:

IWK Financial performance (RM million), 1995–2000

	1995	1996	1997	1998	1999	2000
Turnover	79.4	138.9	133.3	169.6	149.0	163.1
Profit projected*			120.4	112.0	99.3	177.3
Profit revised*			(175.0)	91.1	126.5	134.8
Profit before tax	10.2	(5.9)	(246.2)	5.6	(25.0)	(32.2)
Collection projected	n/a	n/a	75.0	328.0	n/a	n/a
Collection outstanding			256.0	92.7	121.0	145.0
		(written-off)				

Collection actual		0	107.7	66.7	56.4	-
Cash flow operations		(58.5)	17.4	8.0	(83.1)	26.0
Current liabilities	35.38	62.76	262.5	260.1	197.7	200.9
Long-term debt	3.9	101.9	167.6	468.6	548.9	606.0
Debt-equity	1.30	1.02	1.68	4.69	5.49	6.06
Current ratio	2.8	2.77	0.31	1.06	0.98	0.68

Source: Adapted from Privatization in Malaysia: Regulation, rent-seeking and policy failure (Tan, 2007:103).

The findings on privatisation showed that the ex-ante analysis was weak, and consultation with state governments and businesses was neglected to avoid competition (Lubeck, 1992). In most developing countries including Malaysia, the regulatory framework is less coherent and results in difficulty in execution (Kessides, 2004). In the case of IWK, the process of privatisation of the sewerage sector was not transparent, there is absence of consultation especially with the consumers at large and the failure to formulate the sewerage and public utilities regulatory framework comprehensively. In contrast, developed countries like Singapore, Australia and New Zealand have implemented joint billing coupling the used water (sewerage) bill and freshwater supply for an effective tariff collection (National Water Agency, 2017; The Sundaily, 2015). The consumers in Singapore have no choice but to pay the bill to avoid water interruption. If the officials have carried out impact analysis the citizens especially the Johor Bahru (JB) residents (locals and Singaporean residing in JB) would be able to advise the government to emulate the effective tariff collection method.

Certainly, based on the described past and latest cases, the law-makers, businesses and citizens have a common request that is to participate and contribute to the decision-making processes. Right decision leads to right solution and will guarantee sustainable policy in the long run. Right decision comes from selected recommendation from alternative options that have undergone effective and efficient consultations with all stakeholders. From the regulator's perspective, the manager always looks for cheaper and easy solution to address problem (De Vries, 2010). The consultations have to be carried out not just with the consumers or public at large but also the regulators from different government jurisdictions to accomplish adequacy and satisfaction all the stakeholders.

Limitations of the Study

The discussion in this study is limited to how government produces a proposal at design stage which includes identifying problem, looking for best solution, measuring the impact analysis, and finalising recommendation. The drafting process to address all legal jargons and definitions is not within the scope of this study.

Conclusion

The two cases have identified significant shortcomings on the lack of getting information from the industry and listening to citizens. To strengthen law-making, Government of Malaysia has intervened in the law-making process by introducing quality assurance activities at development stage.

Some steps which regulators may consider in implementing good public consultation:

- i. crystallise the problem through series of validation with facts by;

- ii. measuring the impact of existing problem;
- iii. identifying and capturing relevant information from direct or indirect stakeholders;
- iv. define a clear objective to eradicate or reduce the impact of the problem;
- v. consider range of solutions through; and
- vi. finally, select the best solution/option, by publishing the draft report for stakeholders' comments.

The Tourism Tax Act 2017 has completed the notification level but is not adequate to address stakeholders' concerns. The Government has to review the mandate, as the circular to enforce NPDIR is not convincing enough for regulators to adhere to. Further study need to be undertaken by other researchers to measure the extent of effectiveness of the circular.

Corresponding Author

Zuhairah Ariff Abd Ghadas, Universiti Sultan Zainal Abidin, Faculty of Law and International Relations, 21300, Kuala Terengganu, Malaysia
Email: zuhairahariff@unisza.edu.my

References

- Attorney General's-Chamber. (2010). *Federal Constitution* . Retrieved from [http://www.agc.gov.my/agcportal/uploads/files/Publications/FC/Federal%20Consti%20\(BI%20text\).pdf](http://www.agc.gov.my/agcportal/uploads/files/Publications/FC/Federal%20Consti%20(BI%20text).pdf)
- Attorney General's-Chamber. (2017, September 4). *e-Federal Gazette*. Retrieved from <http://www.federalgazette.agc.gov.my/>
- Barbaro, G. (2006). Defining realities: Why community consultation needs to start with the problem, not the solution. *Journal of Communication Management*, 10(1), 44-54.
- Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative research journal*, 9(2), 27-40.
- Chang, K. L. (2013, December 7). *Justifying the proposed assessment rate hike*. Retrieved September 14, 2017, from Starproperty.my: <http://www.starproperty.my/index.php/articles/property-news/questioning-dbkls-move-on-klites/?search=Kuala%20Lumpur%20WP%20Kuala%20Lumpur>
- Considine, M. (2012). Thinking outside the box? Applying design theory to public policy. *Politics & Policy*, 40(4), 704-724.
- De Vries, M. S. (2010). *The importance of neglect in policy-making*. Springer.
- ECHR. (2010, June 1). *European Court of Human Rights*. Retrieved from http://www.echr.coe.int/Documents/Convention_ENG.pdf
- Emerson, T. I. (1963). Toward a general theory of the First Amendment. *The Yale Law Journal*, 72(5), 877-956.
- Jomo, K. S., & Syn, T. W. (2005). Privatization and renationalization in Malaysia: A survey. . In *Expert Group Meeting on Re-inventing Public Enterprise and its Management* , 27-28.
- Kessides, I. N. (2004). *Reforming infrastructure privatisation regulation and competition*. Washington D. C.: World Bank and Oxford University Press.
- Ledingham, J. A. (2001). Government-community relationships: Extending the relational theory of public relations. *Public Relations Review*, 27(3), 285-295.
- Lubeck, P. M. (1992). *Malaysian industrialization, ethnic divisions, and the NIC model: the limits to replication*. *States and Development in the Asian Pacific Rim*. London: Sage.

- MCMC. (2017, August 2). *1Q17: Communication and Multimedia Facts and Figures*. Retrieved from <https://www.mcmc.gov.my/skmmgovmy/media/General/pdf/1Q17-facts-figures.pdf>
- MDEC. (2015). *Provider Based Evaluation PROBE 2014*. Cyberjaya: MDEC.
- Ministry of Finance. (2017, February 24). Pemakluman mengenai penggubalan dan pelaksanaan Akta Cukai Pelancongan 2017. Putrajaya: Government of Malaysia.
- MPC. (2013). *Best Practice Regulation Handbook*. Petaling Jaya: MPC. Retrieved from <http://www.mpc.gov.my/wp-content/uploads/2017/04/Best-Practice-Handbook-2013.pdf>
- MPC. (2014). *Guide to Reducing Unnecessary Regulatory Burdens: Core Concept*. Petaling Jaya: MPC.
- MPC. (2014). *Guideline on Public Consultation Procedures*. Petaling Jaya: MPC.
- MPC. (2016). *Annual Report on Modernising Business Regulation*. Petaling Jaya: MPC.
- MPC. (2016). *Survey on Annual Regulatory Proposal Plan*. Petaling Jaya: MPC.
- National Water Agency. (2017, February 1). *Water Price*. Retrieved from <https://www.pub.gov.sg/watersupply/waterprice>
- NST. (2017, April 18). *Hotel associations troubled by Tourism Tax Bill, reject role as tax collection agent*. Retrieved from <https://www.nst.com.my/news/nation/2017/04/231760/hotel-associations-troubled-tourism-tax-bill-reject-role-tax-collection#>
- OECD. (2005). *APEC-OECD Integrated Checklist on Regulatory Reform*. Retrieved September 4, 2017, from <http://www.oecd.org/regreform/apec-oecd-integrated-checklist-on-regulatory-reform.htm>
- OECD. (2006). *Middle East Asia and North Africa: Initiative on Governance and Competitiveness for Development*. Retrieved September 4, 2017, from <http://www.oecd.org/mena/governance/36785341.pdf>
- Prime Minister's Department. (2013). *National Policy on the Development and Implementation of Regulations*. Petaling Jaya: MPC.
- Radaelli, C. M., & De Francesco, F. (2012). *Regulatory quality in Europe: Concepts, measures and policy processes*. Oxford University Press.
- Stake, R. E. (1995). *The art of case study research*. Thousand Oaks: Sage.
- Stake, R. E. (2010). *Qualitative research: Studying how things work*. New York: Guilford Press.
- Tan, J. (2007). *Privatization in Malaysia: Regulation, rent-seeking and policy failure*. New York: Routledge.
- The Malaymail Online. (2017, June 8). *Putrajaya failed to consult Sarawak over tourism tax, state minister says*. Retrieved from <http://www.themalaymailonline.com/malaysia/article/putrajaya-failed-to-consult-sarawak-over-tourism-tax-state-minister-says#ELIAYfeKv72HYCf0.97>
- The Sundaily. (2015, August 11). *Govt developing joint billing system combining water and sewage: Ongkili*. Retrieved September 4, 2017, from <http://www.thesundaily.my/node/323683>
- The Sunday Daily. (2017, July 31). *Only RM1? Sarawak questions its share of tourism tax*. Retrieved from <http://www.thesundaily.my/news/2017/07/31/only-rm1-sarawak-questions-its-share-tourism-tax>
- The Utusan Borneo Online. (2017, 6 14). *Cukai Pelancongan: Kami tak salahkan Ahli Parlimen dari Sarawak*. Retrieved from

<http://www.utusanborneo.com.my/2017/06/14/cukai-pelancongan-karim-tak-salahkan-ahli-parlimen-dari-sarawak>

United Nations. (2007). *Civic Engagement in Public Policies*. New York: United Nations Publication.

United Nations. (2012, December 10). *Human Rights*. Retrieved from <http://www.un.org/en/events/humanrightsday/2012/message.shtml>

World Bank. (2016, July 1). *Global Indicators of Regulatory Governance*. Retrieved August 14, 2017, from Global Indicators of Regulatory Governance: <http://rulemaking.worldbank.org/>

Yin, R. K. (2003). *Case study research: Design and methods (3rd ed.)*. Thousand Oaks, CA: Sage.

Yusuf, S., & Nabeshima, K. (2009). *Tiger economies under threat: a comparative analysis of Malaysia's industrial prospects and policy options*. Washington DC: The World Bank.