Examining the Influence of Departure Levy on Air Travel Intentions: An Empirical Study in Malaysia
(Mengkaji Pengaruh Levi Pelepasan Terhadap Niat Perjalanan Udara: Kajian Empirikal di Malaysia)

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ABSTRACT

The introduction of departure levy in the airline industry is becoming a common practice globally, intending to generate revenue and address environmental concerns. However, the impact of these levy on passengers' behaviour remains a topic of debate. To better understand the factors influencing Malaysian airline passengers' behaviour in response to departure levy, the Theory of Planned Behaviour (TPB) was employed in a survey of 412 respondents. The research employed multiple regression analysis to examine the relationships of variables. The survey revealed some insightful findings. Firstly, positive attitudes towards departure levy were found to be strongly correlated with their propensity to use airline services. Secondly, passengers perceived behavioural control strongly influenced their behaviour. Thirdly, the passenger's perception of departure levy was found to be a key factor in determining the likelihood of using airline services. These findings provide valuable insights into the impact of taxation measures on passenger behaviour and can inform evidence-based airline economic development policies. Understanding passengers' attitudes towards departure levy helps policymakers and stakeholders identify potential revenue streams, boosting airline economic viability, especially during industry disruptions. Insights into levy perceptions impact ticket pricing strategies, helping airlines optimize revenue while staying competitive. Policymakers can use behavioural insights to design sustainable aviation policies, promoting air travel while addressing environmental concerns.

Keywords: Departure levy; air passengers; behaviour; intention; airline services; Malaysia; theory of planned behaviour; taxation; aviation industry.

ABSTRAK

Pengenalan levi pelepasan dalam industri penerbangan semakin menjadi amalan biasa di seluruh dunia, dengan tujuan untuk menjana pendapatan dan menangani kebimbangan kepada alam sekitar. Walau bagaimanapun, kesan levi pelepasan terhadap tingkah laku penumpang masih menjadi topik perdebatan. Untuk lebih memahami faktor-faktor yang mempengaruhi tingkah laku penumpang penerbangan di Malaysia sebagai tindak balas kepada levi pelepasan, Teori Tingkah Laku Terancang (TPB) telah digunakan dalam tinjauan terhadap 412 responden. Penyelidikan ini menggunakan analisis regresi berganda untuk mengkaji hubungan setiap pemboleh ubah. Hasil tinjauan telah mendedahkan beberapa penemuan yang bernas. Pertama, sikap positif terhadap levi pelepasan didapati berkait rapat dengan kecenderungan mereka untuk menggunakan perkhidmatan penerbangan. Kedua, penumpang merasakan kawalan gelagat ditanggap sangat mempengaruhi tingkah laku mereka. Ketiga, persepsi terhadap levi pelepasan didapati menjadi faktor utama dalam menentukan kemungkinan menggunakan perkhidmatan penerbangan. Penemuan ini memberikan pandangan berharga tentang kesan pelaksanaan cukai ke atas tingkah laku penumpang dan boleh menjadi asas bukti kepada dasar pembangunan ekonomi syarikat penerbangan. Memahami sikap penumpang terhadap levi pelepasan membantu penggubal dasar dan pihak berkepentingan mengenal pasti aliran hasil yang berpotensi, meningkatkan daya maju ekonomi syarikat penerbangan, terutamanya semasa berlaku gangguan terhadap industri. Pandangan tentang persepsi levi memberi kesan kepada strategi penetapan harga tiket, membantu syarikat penerbangan mengoptimumkan hasil sambil kekal berdaya saing. Malahan, pembuat dasar boleh menggunakan cerapan tingkah laku untuk mereka bentuk dasar penerbangan yang mampan, mempromosikan perjalanan udara sambil menangani kebimbangan alam sekitar.

Kata kunci: Levi pelepasan; penumpang udara; tingkah laku; niat; perkhidmatan penerbangan; Malaysia; teori tingkah laku terancang; percukaian; industri penerbangan.

INTRODUCTION

The airline industry is a significant contributor to the growth of transportation sector, impacting both commerce and social networks. It plays a crucial role in facilitating trade operations, generating employment opportunities, and enhancing the value of global corporations and the tourism sector. Governments see this industry as having a distinct fiscal system that can rapidly produce income. As a result, it is subject to tax systems, either directly or indirectly. In many countries, departure levy, particularly air travel taxes, have become more common as a way of implementing worldwide taxes to generate more revenue. Malaysia also joined this trend by introducing a departure levy on 1st September 2019.

In history, the United Kingdom was the first nation to introduce a departure levy for air passengers, known as Air Passenger Duty (APD). However, according to Seetaram et al. (2018a), this has sparked a debate due to its harmful impact on the tourism sector. Previous research has also shown that taxes in the airline industry can influence passenger behaviour and encourage carriers to make changes in response to such taxes (Zuidberg 2015). Yet, there are still discussions and disagreements over the effectiveness of these taxes since they have not reduced carbon emissions and may instead alter travel demands among passengers (Forsyth et al. 2014; Song et al. 2019; Zuidberg 2015). Despite the tax's intended purpose of generating revenue for the aviation and tourism sectors' development, previous studies have indicated there are potential drawbacks, as highlighted by (Falk & Hagsten 2019; Forsyth et al. 2014; and Seetaram et al. 2014).

Prior studies have shown that implementing a departure levy on air travel can affect the actions of airline passengers and have an impact on the demand for tourism (Falk & Hagsten 2019; Forsyth et al. 2014; Seetaram et al. 2014a, 2018a; Song et al. 2019a; Zuidberg 2015). Forsyth et al. (2014) discovered that the departure tax implemented in Australia, called the Passenger Movement Charge, had a negative impact on outbound passengers but had a positive effect on the Gross National Income and welfare of the Australian economy. Meanwhile, Falk and Hagsten (2019) found that the implementation of a departure levy in Austria and Germany resulted in a significant short-term negative impact on passenger numbers, with a reduction of 9% in the year of implementation. This has led to mixed results.

The implementation of a departure levy in Malaysia in 2019 has sparked notable apprehensions within the aviation industry and local tourism. This measure has raised concerns about its potential indirect impact on ticket prices and its influence on the behaviour of airline passengers. According to Amirullah and Van Eldik (2019), the implementation of this levy is expected to have a detrimental impact on Malaysia's aviation and tourism sectors by raising the cost of airline tickets for both domestic and international travellers especially those from ASEAN who wish to visiting Malaysia. Due to the member states of ASEAN do not share a landmass, air travel is a crucial mode of transportation between ASEAN members. Thus, the departure levy's impact on ticket prices could potentially deter travellers, affecting the overall tourism industry and diminishing Malaysia's attractiveness as a destination. Tourists, particularly those from ASEAN nations, may reconsider their travel plans or explore alternative destinations with lower associated costs. This shift in passenger behaviour could lead to a decline in the number of visitors, subsequently affecting the economic contributions of tourism to the nation.

Analysing the taxation structure in the airline industry is a challenging task due to the complex nature of fare values. This complexity arises from the lack of a detailed breakdown of base rates, taxes, and other fees or charges (White et al. 2019). Despite the difficulty, a few scholars have studied the effects of air travel taxes on passenger perspectives, but most of them focus on demands for better airline services and tourism experiences, as well as the willingness of travellers to pay these taxes (Borbely 2019; Falk & Hagsten 2019; Forsyth et al. 2014; Seetaram et al. 2014a, 2018a; Song et al. 2019b). However, research on the psychology of behaviour among airline passengers, particularly on the impact of these taxes, is still limited. Further studies are needed to explore the behaviour of passengers regarding departure levies, in order to identify the factors that influence whether passengers will choose to fly or not if there is a departure levy.

From the previous studies the impact may vary in other countries, especially developed ones. It's possible that the tax introduction may not significantly impact Malaysian consumers due to the essential need for air travel services. Therefore, this article extends existing literature on the departure levy's impact on air travel users, with a specific focus on Malaysian perspective. While studies have explored tax challenges and effects (Abeyratne 1993; Michael & Jon 2007; White et al. 2019; and Zuidberg 2015), there's a lack of research on the psychological dimensions (behaviour) of Malaysian passengers' attitudes toward air travel. Air travellers, sensitive to pricing, may perceive new taxes like the departure levy affecting cost-effectiveness and travel desirability (Truong et al. 2020).

The controversial departure levy implementation in the airline industry has sparked a significant debate (Ganesan 2019). However, limited exploration exists on its influence on the behaviour of air travel users in Malaysia. This paper addresses the research gap by investigating the departure levy's impact on airline passengers in Malaysia, focusing on examining their intentions to fly. The study aims to identify key factors in passenger behaviour toward air travel decisions in the country amidst new taxation. Employing the planned behaviour theory, the paper identifies crucial aspects of passenger behaviour toward air travel decisions in Malaysia, focusing

on users with limited existing studies on perspectives in Malaysia. Understanding passenger reactions to departure levies is vital for assisting local airline companies and the government in comprehending user characteristics when new taxes are introduced.

Examining the impact of government policies, specifically the departure levy, on Malaysia's airline sector is crucial for informed policymaking. This study contributes to understanding the effects of taxes on air travel demand, providing insights for evidence-based policies promoting sustainable growth. By integrating a comprehensive framework that extends beyond conventional predictors, this enhanced model offers a nuanced understanding of the dynamics shaping air travel behaviour. In particular, it incorporates external factors such as the perception of departure levies and the influence of information, enriching our insights into user decision-making processes. This holistic approach acknowledges the multifaceted nature of consumer behaviour within the context of air travel, shedding light on the intricate interplay between individual attitudes, policy interventions, and informational influences. By elucidating these complexities, our research not only advances academic discourse but also furnishes policymakers with actionable intelligence to devise targeted strategies aimed at fostering a resilient and thriving airline sector in Malaysia.

The following sections of this paper proceeds with an analysis of air travel behaviour, and introduces the theoretical framework and suggested hypotheses. It covers the methods used to gather data and presents a comprehensive analysis of survey results. The paper concludes by exploring the practical and theoretical implications of the findings and offers recommendations for future research.

LITERATURE REVIEW AND RESEARCH MODEL

REVIEW OF AIR TRAVEL BEHAVIOUR

Consumer behaviour is a complex set of activities displayed by individuals, influenced by factors including attitudes, beliefs, learning, confidence, personality, motivation, memory, individual traits, experiences, and purchase intents (Lopez 2016). In the realm of air travel, understanding consumer behaviours becomes crucial, encompassing the actions and decisions made by passengers or users of air travel services. A spectrum of elements, including previous customer satisfaction, personal preferences, perceptions of airline quality, ticket prices, flight schedules, and other travel-related considerations influence this intricate interplay. Passenger characteristics also play a role in transportation mode and airline preference (Zhou et al. 2019).

Kucukaltan and Topcu (2019) state that consumer behaviours are generally influenced by various factors, impacting decision-making in air travel services. Truong et al. (2020) also highlighted that the diversity in passenger characteristics and purchasing attitudes, with Southeast Asian passengers being more price-sensitive compared to those in Western countries. According to a study by Pan and Truong (2018), the most important factor that affects people's decision to use flights is the price. The research conducted by Truong et al. (2020) also highlights the significance of pricing as it demonstrated how changes in ticket prices can influence passenger behaviour and their preference for low-cost airline services. Additionally, Truong et al. (2020) found that passenger attitudes, social norms, and perceived behavioural control play an important role in determining the purchase behaviour of Southeast Asian passengers.

In the context of taxation in airlines services, studies have shown that implementing a tax on airline tickets can significantly impact customer behaviour due to the increasing ticket prices (Seetaram et al. 2014b; Sonnenschein & Smedby 2018; Zuidberg 2015). This can refer to as price sensitivity. According to Hofer et al. (2010) and Van Cranenburgh et al. (2014), high price sensitivity occurs mainly in the short-haul market and among holiday passengers. In the short-haul market, flights are usually for shorter distances within a country or region. When airfare prices increase, passengers may choose to find cheaper transit options or avoid flying altogether. This shift in transportation could include choosing alternative options or even flying from airports that have lower taxes (Borbely 2019; Zuidberg 2015).

The research by Borbely (2019), also reveals that travellers also make replacements to alternate airports to avoid ticket costs that levy air passenger charges such as emissions levies. The findings suggest that airports that are near to (not charging) nations that impose taxes are anticipated to gain from the adoption of the aviation tax. Besides that, the travellers often consider the tax consequences before deciding on their travel destination. Based on research by Seetaram et al. in 2018 they have found that short-haul destinations had no impact on travellers' motivation to visit, but long-haul destinations notably reduce the number of tourists departing the country. The study indicates that selecting destinations within a 200km radius raises by 4% to 18%, and the probability of selecting holiday lasting less than a week also rises (Van Cranenburgh et al. 2014).

In addition to alterations in the selection of vacation destinations, the duration of holidays, and the consideration of alternative airports, the introduction of departure levies has significantly impacted passengers' behaviour, leading to notable shifts in their vacation budgets. The imposition of departure levies has emerged as a pivotal factor influencing the financial aspects of travel planning. According to study conducted by Song et al. in 2019, the introduction of Air Passenger Duty tax has caused tourists to allocate more of their vacation budget

towards transportation expenses. This is due to the significant increase in the tax, which has forced travellers to cut back on essential costs like meals and accommodations at tourist locations. According to Galindo et al. (2018), the variance in price sensitivity between travel costs and the number of travellers indicates that the flight tax in Mexico results in a more significant change in spending compared to travel choices or destination preferences when a new tax is introduced. Additionally, Song et al. (2019) reported that this phenomenon is more pronounced in short-distance tourism.

Numerous studies have investigated the complexity of the behaviour of airline passengers when faced with departure levies, providing valuable insights into how additional taxes affect travel-related decision-making. These studies have approached the issue from diverse perspectives, shedding light on how passengers navigate the financial implications of such taxes. However, there has been a limited exploration of the inherent psychological dimensions in this domain. This knowledge gap highlights our limited understanding of the cognitive and emotional aspects of how air travellers perceive and react to such taxes. Therefore, further research is essential to unravel the intricacies and nuances of the profound relationship between taxation and air travel decisions.

The implementation of the departure levy raises questions about its impact on airline passengers, particularly in Malaysia context. Concerns centre around potential negative effects on the industry, with new taxes possibly reducing passenger numbers (Falk & Hagsten 2019). The possibility of reduced passenger traffic resulting from tax-related price increases raises concerns about changes in travel behaviour, with individuals possibly opting for alternative transportation modes or even deciding not to travel at all (Zuidberg 2015).

While extant literature has extensively investigated users' perspectives regarding tax payment, the impact of taxes on tourism demand, and user attitudes towards airline taxes (Seetaram et al. 2014a, 2018b; Tsvetanova & Seetaram 2018), there is still a notable gap in scholarly discourse, specifically in the context of Malaysia. Although there have been a few studies that examine airline passenger behaviour in the Malaysian perspective, they mainly focus on low-cost airlines or the decision-making process between Malaysia Airlines and AirAsia (Boey et al. 2012; M.Ariffin et al. 2010; Ong & Tan 2010; Wong & Musa 2011), there is a significant research gap specifically in psychology aspect in departure levy. The influence of taxes on airfare has been relatively overlooked and underexplored in Malaysia. A more comprehensive examination of various facets of passenger behaviour, especially in response to new factors like the departure levy, is essential. To investigate airline passenger behaviour toward air passenger duty, this study employs the theory of planned behaviour by (Ajzen 1991).

THEORY OF PLANNED BEHAVIOUR

The Theory of Planned Behaviour (TPB) is widely used for predicting and explaining human behaviour across various fields. It identifies key factors - attitudes, subjective norms, and perceived behavioural control, which is essential for designing interventions and policies to promote positive behaviour change (Ajzen 1991).

Adding variables to the TPB model enhances its predictive power, as demonstrated in studies on user behaviour in the airline service sector. For instance, Borhan et al. (2017) included variables like novelty-seeking, trust, and external influences in predicting intentions of automobile drivers in Libya to use budget airline services. Similarly, Pan and Truong (2018) identified factors influencing passengers' intentions to use low-cost carriers in China.

In this study, researchers integrate the TPB theory with additional factors to assess their influence on user behaviour, particularly regarding departure levies in the Malaysian airline industry. This enhanced model includes external factors such as perception of departure levies and the impact of information influence, which complement traditional elements. The study highlights the importance of understanding users' perception of taxes, specifically departure levies when designing and implementing policies related to the airline industry. Previous research has shown that users are more likely to comply with the tax if they perceive that the funds are being utilized to preserve the environment or if they understand the purpose behind the taxes (Shaari et al. 2020; Sonnenschein & Smedby 2018; Tsvetanova & Seetaram 2018). This underscores the significance of considering users' perceptions of taxes in shaping airline policies.

Furthermore, the study also identifies the impact of information in influencing user behaviour specifically from mass media. This factor has been included in the model, as previous research has demonstrated that users are more easily exposed to external influence from the media (Borhan et al. 2017). Thus, these factors provide a comprehensive understanding of user behaviour regarding departure levies from Malaysia perspective.

HYPOTHESES DEVELOPMENT

This study examines factors influencing passengers' behaviour in choosing air transportation services, emphasising individual psychological elements such as attitude, subjective norms, and perceived behavioural control. Additionally, it identifies two factors crucial in decision-making when a departure levy is present.

Adapted from prior studies (Boey et al. 2012b; Pan & Truong 2018; Truong et al. 2020), this comprehensive approach seeks a nuanced understanding of the complex dynamics impacting passengers' air travel choices.

Attitudes

Attitudes play a crucial role in the theory of planned behaviour, shaping intentions and influencing individual decision-making. Defined as an individual's mental experience reflecting liking or disliking, or a judgment of good or bad towards a certain matter or behaviour (Li et al. 2017), attitudes can change due to cognitive dissonance. Introduced by Festinger (1957), cognitive dissonance occurs when conflicting beliefs or values arise, prompting individuals to seek ways to resolve the inconsistency. According to this psychological theory, conflicts between attitude and behaviour lead individuals to attempt changes or adjustments (De Vos & Singleton 2020).

Previous research has shown that an individual's attitude significantly influences their behavioural intentions and decision-making process when it comes to flight services. Studies by Buaphiban and Truong (2017), Pan and Truong (2018), and Truong et al. (2020) highlight the importance of personal attitudes in guiding consumers through the complex array of options within the flight services industry. Based on the Seetaram et al. (2014) studies, they have found that the Air Passenger Duty (equivalent to a departure levy) in the United Kingdom did not significantly impact passenger demand. The study revealed that many travellers were willing to pay higher fares, indicating the levy did not deter passengers' intention to fly. Despite the introduction of the levy, passengers maintained their in-flight preferences, displaying positive attitudes, and resilience.

In line with Seetaram et al. comprehensive investigation, the findings shed light on the positive attitudes exhibited by passengers towards departure levy. Contrary to expectations, the study highlighted that this fiscal imposition did not exert a significant impact on passenger demand. According to Tsvetanova and Seetaram (2018), most travellers believe that imposing taxes on air travel is justified. Increasing the departure levy is unlikely to deter them from flying but may impact passengers' willingness to spend on tourism-related products at the destination.

Despite the introduction of the departure levy, the study indicates that travellers maintained their positive in-flight preferences and exhibited resilience. This resilience points towards a willingness among passengers to accept higher fares, emphasizing that the departure levy did not significantly impact their intention to fly. This collective sentiment, where passengers are willing to accept such fiscal measures, challenges the notion that increasing the departure levy would necessarily deter individuals from flying.

This resilience is particularly noteworthy, as it points to a positive attitude among passengers who not only maintained their in-flight preferences but also demonstrated a willingness to accept higher fares. In essence, the evidence suggests a robust and positive attitude among passengers towards departure levies, signalling a potential alignment between fiscal measures and passengers' continued commitment to air travel in Malaysia. The respondent's acceptance of the additional cost (due to departure levy) suggests that the departure levy appears to be insignificantly disrupt their intention to travel using airlines. In contrast, passenger attitudes towards departure levy significantly influences intention to use airline services in Malaysia. Therefore, the following hypothesis was developed:

H_1 Attitude towards departure levy influences passengers' intention to use airline services in Malaysia.

Subjective Norms

Subjective norm, or perceived social pressure, encompasses the influence from external sources, such as family members, shaping individual behaviour (Ajzen 1991). Liang and Shiau (2018) noted that people are often swayed by the attitudes of their social reference group. Truong et al. (2020) emphasised that social influence, including normative beliefs about departure levies, can impact transportation choices. Family members and peers significantly influence user intentions and behaviour regarding airline services. Studies by Buaphiban and Truong (2017) and Pan and Truong (2018) consistently revealed a positive correlation between subjective norms and passenger behaviour, particularly in the intention to use airline services. The stronger the subjective norm, the more significant its impact on an individual's intention and behaviour in choosing airline services.

In this paper, subjective norm reflects how an individual assesses the merit of using air transportation services in Malaysia based on social influence from family members or peers. This could be either encouraging or discouraging the use of such services due to the departure levy in Malaysia. Thus, as most of the literature in previous studies support that the subjective norms influences passengers' intention to use airline services. Therefore, this study proposes the hypotheses as follows:

H_2 Subjective norms towards departure levy significantly influence passengers' intention to use airline services in Malaysia.

Perceived Behavioural Control

Perceived behavioural control is the third factor in the Theory of Planned Behaviour that can directly influence consumer behaviour. This factor is deemed to be an important factor that directly affects individuals' intentions and behaviours. According to Ajzen (1991), perceived behavioural control involves the perceived ease or difficulty in executing a behaviour, influenced by past experiences and anticipated obstacles. Drawing on the theory of planned behaviour, individuals' perceived control over a behaviour increases with the number of resources and opportunities they believe they have, and in relation to the expected barriers they foresee. Regarding the transportation mode of choice or air travel usage, the financial ability of individuals to pay for the departure tax has a high perceived behavioural control (Seetaram et al. 2018a; Shaari et al. 2020; Tsvetanova & Seetaram 2018).

Based on previous studies, the implementation of Air Passenger Duty has influenced airline passengers to allocate funds to cover their transportation costs (Song et al. 2019). The study's findings suggest that the considerable rise in Air Passenger Duty has not only prompted travellers to reallocate their budget to cover transportation expenses but also played a role in shaping their perceived control over basic expenditures at their tourist destination, encompassing accommodation and meals. Thus, there is a clear indication that airline passengers intend to persist in using airline services. This underscores the resilience of passengers' intention to utilise air travel, even in the presence of taxation, albeit with modifications in budget allocation. Consequently, within the scope of this study, perceived behavioural control emerges as a crucial factor, reflecting the financial capacity to engage with air travel services in Malaysia.

Building upon these discussions, it is apparent that passengers' intentions to use airline services are significantly influenced by their perceived behavioural control towards the departure levy. Thus, the formulated hypothesis is as follows:

H_3 Perceived behavioural control towards the departure levy significantly influence passengers' intentions to use airline services in Malaysia.

Users' Perception Towards Departure Levy

The user perception of the departure levy can be evaluated based on their knowledge of taxes, including the purpose and amount of taxes paid, as well as their willingness to pay the levy for each flight. This is because the primary policy for the use of taxes has been found to impact users' willingness to pay them. Previous research suggested that flight users are more inclined to pay the departure levy if it is used to preserve the environment such as the impact of the airline industry on climate change (Shaari et al. 2020; Sonnenschein & Smedby 2018). However, if the departure levy is perceived to be solely for generating revenue for the country or to restrict users from travelling abroad, users' perspectives on taxes may differ. They may respond with actions such as cancelling their flight plans or reallocating their expenses as noted by (Zuidberg 2015).

Tsvetanova and Seetaram (2018) suggested that the purpose of using taxes is essential for users as it affects their behaviour towards taxes. Their research also found that users are highly unfamiliar with the departure levy and other charges imposed when travelling by air. Thus, users' knowledge of taxes may influence their responses to the departure levy differently. Therefore, to explore the user response to the departure levy, this study aims to investigate the users' knowledge and availability of the departure levy.

As discussed, perception of user towards departure levy positively influenced passenger's intentions to use airline service based on their knowledge. Assuming that the user response to the departure levy affects flight usage decisions in Malaysia, this study hypothesises that user responses to the departure levy are based on the following hypothesis:

H_4 Users' perception towards departure levy influences passengers' intentions to use airline services in Malaysia.

Information Influence Factors

The factor that influences consumer decision-making has been widely studied in various industries, including the airline industry. One of the key external influences is the source of information, particularly the information obtained through mass media. Such information has the potential to affect individual decision-making, specifically related to the use of airline services. Bigne et al. (2018) recommended that future research, particularly in the airline industry should consider not only customer perceptions regarding pricing or promotions but also the combined effects of online and offline social influence. Negative or positive information can influence an individual's behaviour. Usually, negative information has a greater impact on decision-making (Crano & Prislin 2011).

Borhan et al. (2017) studied the effect of external influences such as mass media on the intention to use low-cost airlines in travelling between cities in Libya. Their findings clearly demonstrated that users are more easily exposed to external influences such as mass media, which directly affect the intention of Libyan citizens to choose airline services. In the context of Malaysia's departure levy, where a tax is imposed on passengers when leaving the country, the role of mass media in influencing travellers' decisions could be significant. Mass media, including news outlets, online platforms, and social media can shape public perceptions and attitudes towards travel-related policies such as departure levies. Information from mass media can influence the way passengers perceive the departure levy. In other words, positive or negative portrayals, opinions, and discussions in the media can shape individuals' attitudes toward the new tax.

Just like in the Borhan et al. (2017) study, information influences, including media exposure can become a factor in the decision-making process of travellers. If media coverage highlights the benefits or drawbacks of the departure levy, it may impact the intention of Malaysian citizens to choose air travel. Therefore, the paper intends to investigate the impact of information, specifically, information obtained about the departure levy implemented in Malaysia on consumer behaviour and decision-making regarding the use of airline services. The influence of this information was examined to identify its impact on the decision to use airline services in Malaysia. In this context, the factor of information is based on the following hypothesis:

H_5 Information influence factors toward departure levy influence passengers' intentions to use airline services in Malaysia.

Figure 1 displays the model of this study based on the Theory of Planned Behaviour. The model suggests that passengers' attitudes towards departure levy, subjective norms, perceived behaviour control, users' perception towards departure tax, and information factor influence are the variables that might impact air passengers' intentions to utilize airline services in Malaysia.

FIGURE 1. Research model.
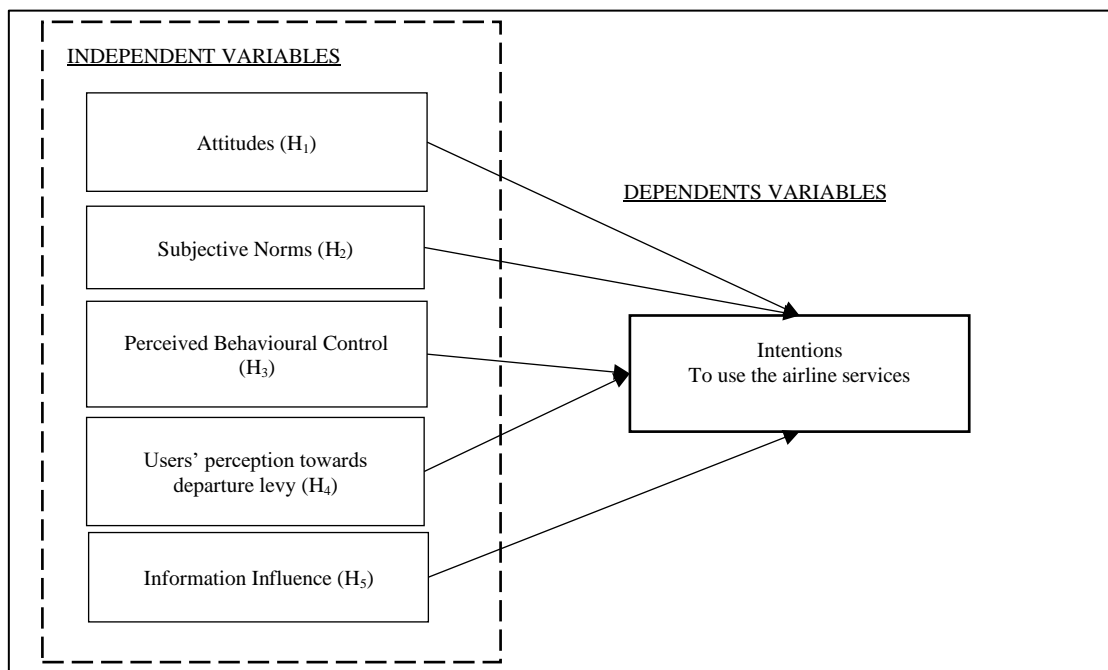
METHODOLOGY

SURVEY POPULATION

This study employed a survey approach, utilising a questionnaire to gather quantitative data for further analysis. The survey method involved air travellers (airline users) who have previously utilised flight services at airports in Malaysia, either domestic or international flights. Respondents were selected from air travellers due to their relevant knowledge and experience in-flight services. It is noteworthy that the overall population of airline users across Malaysia constitutes a substantial number, exceeding a million annually. Therefore, researchers focused exclusively on the state of Selangor based on the huge number of passengers handled by three major airports in

Malaysia, namely Kuala Lumpur International Airport 1 (KLIA), Kuala Lumpur International Airport 2 (KLIA 2), and Sultan Abdul Aziz Shah Airport (Subang). These three primary airports also serve as major hubs for both full-service and low-cost carrier airlines located in proximity to the capital of Malaysia.

POPULATION AND SAMPLING

According to the 2020, statistical report from the Malaysian Ministry of Transport, KLIA 1, KLIA 2, and Subang Airport handled a significant number of airline users, totalling 14,069,869 million passengers, excluding transit passengers. To ensure the accuracy of this study and the as-obtained results reflect the target population, the recommended sample size was set to be 384 respondents as per Krejcie and Morgan (1970) recommendation when the study population comprises 1 million. However, the researchers distributed 750 surveys to the respondents to avoid any loss of data. Bell et al. (2022) posited that non-probability sampling or probability sampling is a matter of data collection methods but the number of samples can be referred to Krejcie and Morgan (1970) as well.

SAMPLING DESIGN

Due to the large sample size of the population in this study, time limitations, and the ongoing challenges due to the COVID-19 pandemic, it is extremely difficult to conduct this research by using probability sampling on the entire population. For this reason, this study used a non-probability purposive sampling technique. This sampling method was customized to certain individuals who can provide relevant feedback and meet the specified criteria set by the researcher (Hussin et al. 2014). The selection of subjects primarily depended on the researcher's accessibility and specific requirements for the study. One of the essential criteria is that participants must be individuals who have previously used flight services or are currently using flight services, specifically from 2019 to 2022 in order to determine how the departure levy has affected air travellers in Malaysia.

DATA COLLECTION

Due to the spread of the COVID-19 epidemic during the third phase of the Movement Control Order (MCO) in 2021 (surveys were distributed from December 2021 to March 2022), the researcher found that most respondents were reluctant to participate in the face-to-face survey. Therefore, the survey distribution involved three methods: initially, by personally delivering questionnaires to respondents; secondly, by entrusting appointed officers to distribute questionnaires across different offices; and thirdly, by conducting an online survey. The researcher hired enumerators to assist in distributing the survey. To ensure that each selected respondent was genuine and qualified to answer this survey, enumerators were instructed to first inquire about the respondent's "experience with using flight services in Malaysia from 2019 to 2022". If the response was "Yes", the enumerator proceeded to ask whether the respondent was willing to participate in answering the survey, where the questionnaire was given to interested individuals only. This allowed them to have adequate time to answer the questionnaires accurately.

Regarding the online survey method, the researcher disseminated the questionnaires through WhatsApp, Facebook, and Instagram by sharing the Google Form link with potential respondents. Advertisements and survey posters were also utilised with the help of flight attendants and tourism agencies to reach a wider audience. The online survey link was opened from January 2022 to March 2022. To ensure the selected study sample met the required sampling criteria for the online survey, the researcher established specific respondent criteria, ensuring eligibility for those who answered the distributed questionnaire. Therefore, the researcher screened respondents first to ensure they were the right fit to answer the questionnaires.

A total of 750 questionnaire sheets were distributed, resulting in 547 survey responses. After removing incomplete surveys and outliers, the answers provided by respondents were further examined. The results revealed that 412 surveys could be used for further analysis. Among these, 49.1% were obtained from airports, 65.9% were collected from offices and public areas, and 52.5% were gathered through online surveys.

INSTRUMENT

The study attempts to cater to the diverse language preferences of Malaysian and non-Malaysian respondents, a well-structured English-Malay survey was conducted as part of this research. The survey consisted of two main components, A and B, with Section A focusing on departure levy questions and Section B asking demographic questions. Section A comprised six sub-sections, with the first section aiming to evaluate passengers' attitudes towards departure levy using four (4) items. The second section consists of three (3) items designed to measure the extent to which the opinions and behaviours of others impact the respondents' decisions regarding the departure levy, while the third section assesses respondents perceived behavioural control towards the departure levy using three (3) items. Section 4, five (5) items have been used aimed to understand passengers' perspectives towards the departure levy, while Section 5 sought to identify how the information obtained by respondents influenced their decisions regarding the departure levy with four (4) items for this section. Finally, Section 6 covered the

behavioural intention of passengers to use airline services through five items, providing valuable insights into their behaviour and intentions regarding the implementation of the departure levy in airline services in Malaysia. The survey was thoughtfully designed to make it easy for respondents to answer and obtain useful insights into the behaviour of airline passengers. Each respondent was given a survey form with the same set of questions. Respondent's behaviour towards determining factors was measured based on the Likert scale, which has five points that measured agreement with the provided statement. The Likert scale is 1 = strongly disagree, 2 = disagree, 3 = somewhat agree, 4 = agree, and 5 = strongly agree. The structures and items utilized in the survey are displayed in Appendix A.

ANALYSIS TECHNIQUE

The data was analysed using multiple regression analysis. This approach was chosen over more advanced methods like Structural Equation Modelling (SEM) due to its suitability to answer the research objectives as well as simplicity and interpretability. Multiple regression analysis allows us to explore the relationships between dependent and independent variables and understand the direct effects of specific predictors on an outcome (Pallant 2016). This method provides clear coefficients that indicate the magnitude and direction of relationships, making it accessible to a wide audience with varying levels of statistical expertise. By focusing on specific predictor outcome relationships, multiple regression analysis allows for targeted examination without the complexities of mediation or moderation effects inherent in SEM approaches. Although SEM offers advanced capabilities for testing complex theoretical models, its implementation requires careful consideration of model specification, parameter estimation, and model fit assessment. Given the specific focus of this study and the desire for a straightforward analysis approach, multiple regression analysis emerged as the most suitable method for achieving the research objectives effectively. Moreover, the design of the questionnaire was specifically to suit with multiple regression analysis. For the demographic data, the descriptive analysis has been used to describe and understand the characteristics of variables using indicators such as frequency and percentage.

RESULTS

RESPONDENTS' PROFILE

Table 1 illustrates the respondents profile based on 412 valid responses. Demographic statistics showed that 51% of women and 47% of men participated in the survey. In addition, 94% (389 respondents) were Malaysian citizens, 2.7% (11 respondents) were non-Malaysians, and 2.9% (12 respondents) were not stated. The majority of responders were 31–40 years old (38%), followed by 21–30 years (29.6%). In terms of monthly gross income, 41% of respondents earned less than RM 5,000 / $1,120.60, while 38% earned between RM 5,001 and RM 10,000 / $1,121.05 and $2,241.65. Table 1 reveals that 37% of respondents had a certificate/diploma, 35% a first degree, and 18% a master's degree. Most responders (61%, 250) utilized airlines for vacations. Air travel was utilized for business or work by 18% (74 respondents). These findings indicate that pleasure travel was the predominant reason for flying, although a considerable number of respondents also flew for business. The survey indicated that 279 (68% of the 412 respondents) used air travel 1 to 5 times per year. Meanwhile, 91 respondents (22%) flew 6–10 times each year. The remaining 42 responders (10%) had flown more than 10 times each year. The survey found that most respondents flew occasionally. A sizable minority travelled regularly, whether for job or personal reasons. Table 1 shows that 90% of participants, or 369 people, chose economy class or its equivalent when flying. Only 10% of respondents, or 43 people, chose business or first-class travel. This shows that while most passengers were satisfied with conventional seats and facilities, a small but considerable percentage still prioritized comfort and luxury while flying. The study's results may help airlines and travel providers understand consumers' travel patterns and adjust their services accordingly.

TABLE 1. Summary of respondent profile

Characteristics	Category	Frequency (no.)	Percentage (%)
Gender	Male	195	47.3
	Female	211	51.2
	Not Specified	6	1.5
Citizenship	Malaysian citizen	389	94.4
	Non-Malaysian citizen	11	2.7
	Not Specified	12	2.9
Age	Below 20 years	15	3.6
	21 - 30 years	122	29.6
	31 - 40 years	158	38.3
	41 - 50 years	74	18.0
	51 - 60 years	29	7.0
	61 years and above	13	3.2

	Not Specified	1	0.2
Gross Income Per Month (RM/USD $)	Less than RM 5,000 / $ 1,120.60	168	40.8
	RM 5,001 – RM 10,000 / $ 1,121.05 – $ 2, 241.65	157	38.1
	RM 10,001 – RM 20,000 / $ 2,241.87 – $ 4,483.30	64	15.5
	More than RM 20,001 / $4,483.52	19	4.6
	Not Specified	4	1.0
Level of education	Secondary School	27	6.6
	Certificate/ Diploma	152	36.9
	Bachelor's degree	142	34.5
	Master's Degree	74	18.0
	Doctoral Degree	13	3.2
	Not Specified	4	1.0
Travel purpose	Vacation	250	60.7
	Business Travel/Employment	74	18.0
	Seminar/conference/training	14	3.4
	Study	6	1.5
	Visiting family	50	12.1
	Other	18	4.4
Frequency of travel via airline	1 - 5 times per year	279	67.7
	6 - 10 times per year	91	22.1
	More than 10 times per year	42	10.2
Commonly used flight classes	Premium Economy / Economy or its equivalent	369	89.6
	Business or First Class	43	10.4

RELIABILITY ANALYSIS

Internal consistency and reliability of the measurement instrument is assured in the study-Cronbach's alpha coefficient was utilised. Cronbach's alpha can ensure the measurement instrument was both reliable and valid for the purposes of this study. Based on Table 2 below, Cronbach's alpha values of all the items ranged from the lowest at 0.548 to the highest at 0.888. Referring to the books written by Pallant (2016) and Sekaran and Bougie (2016), a Cronbach's alpha value that is close to 1 shows that the internal consistency reliability of the questionnaire is high. Piaw (2022) also stated that Cronbach's alpha coefficient from 0.65 to 0.95 was deemed satisfactory. However, if the Cronbach's alpha value was too low such as below 0.50, it indicates the poor ability of the instrument to measure the concept in the study. However, almost all the items constructed in the survey showed high reliability and were good indicators of internal consistency.

TABLE 2. Reliability test

Item	Cronbach's Alpha
Attitude	0.815
Subjective Norms	0.679
Perceived Behavioural Control	0.780
Users' Perception towards Departure Levy	0.888
Information influence factors	0.836
Behavioural Intention	0.548

MULTIPLE REGRESSION ANALYSIS RESULTS

The analysis of intercorrelations using Pearson's correlation test revealed a significant connection among five predictor variables that influence the intention of air travel usage. These variables were the subjective norm, perceived behavioural control, users' perception towards departure levy, information influence, and attitude towards departure levy. Based on Table 3, the study indicates that there are no multicollinearity issues with the variables, and all the conditions for multiple regression tests have been met. By evaluating the variance inflation factor (VIF), it is apparent that none of the predictor variables have values greater than 5. This is an indication that the regression model will not suffer from any multicollinearity problems. Collectively, these findings suggest that passengers' attitudes, perceptions, and beliefs regarding the departure levy significantly influence their decisions to use air travel services in Malaysia.

The results of the multiple regressions analysis show that the correlation between the variable of intention to use air travel in Malaysia and the five predictor variables was strong ($r = .594$, $p < .05$). The R-squared value of 0.353 suggests that approximately 35.3% of the variability in the dependent variable is explained by the independent variables included in the model. Furthermore, the adjusted R-squared value of 0.345 indicates that approximately 34.5% of the variance in the dependent variable is explained by the independent variables after adjusting for the number of predictors and sample size. The study results show that certain predictor factors are significantly associated with passengers' intention to use airline services in Malaysia (based on Table 3). Specifically, attitudes towards the departure levy ($t = 4.48$, $ß = .27$, $p < .05$), perceived behavioural control ($t = 6.81$, $ß = .36$, $p <.05$), and users' perception towards the departure levy ($t = 2.31$, $ß = .14$, $p <.05$) were found to

be significant predictors. The study findings suggest that passengers' attitudes towards the departure levy, perceived behavioural control, and user perception are significant predictors of their intention to use airline services in Malaysia. Specifically, higher levels of attitude towards the departure levy, perceived behavioural control, and user perception were associated with greater intention and decision to use air travel among passengers.

Despite the positive and significant relationships observed between users' attitudes, perceived behavioural control, and users' perception towards the departure levy, the present study also found that subjective norm and informational influence towards the departure levy had a negative and non-significant relationship with intention to use airline services. This indicates that users' decision to use airline services in Malaysia is not influenced by subjective norms or the information obtained about the departure levy. Since departure levy is a new regulation and the amount if levy is relatively small compared to total air fare, therefore we believed that the negative relationship between information factors and intention to fly is justified. Moreover, the type of passengers who is mainly business travellers (paid by the employers) may cause the relationship between those two variables become negative. While both factors are not significant predictors of user decisions, their negative relationships may still have a negative impact on users' intentions and decision-making in Malaysia.

TABLE 3. Results of multiple regression on intention to use flights

Variables	Unstandardized Coefficients		Standardized Coefficients	t	Sig	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.456	.128		11.408	.000		
Attitude	.218	.049	.268	4.476	.000*	.446	2.244
Subjective Norms	-.038	.044	-.044	-.869	.385	.615	1.626
Perceived Behavioural Control	.291	.043	.361	6.808	.000*	.567	1.764
Users' Perception towards Departure Levy	.107	.047	.141	2.301	.022*	.425	2.351
Information Influence Factors	-.080	.043	-.103	-1.847	.065	.510	1.962

a. Dependent Variable: Mean Behavioural Intention
* Sig. p < .05

The results in Table 3 strongly supported Hypothesis 1 with a standardized regression coefficient of 0.268 with a p-value lower than 0.05, which indicates passengers' attitudes towards departure levy positively impacted passenger intention to use airline services in Malaysia. This suggests that the relationship between passengers' attitudes towards the departure levy and their intention to use airline services is unlikely to have occurred by chance. This implies that passengers take into consideration the departure levy when making decisions about air travel, and their attitudes towards it can affect their choice of airline services. This study appears to be evidenced that levy departure significantly affects passengers' preference in using airlines as the method of transportation.

Besides that, the present study reveals a significant and positive relationship between perceived behavioural control and passengers' behavioural intention to use airline services in Malaysia. The standardized regression coefficient of 0.361 with a p-value less than 0.05 strongly supported Hypothesis 3, which suggests passengers who feel greater control over the financial ability to pay for the departure levy were more likely to purchase and utilise airline services. This finding highlights the importance of facilitating perceived control among passengers to enhance their intention to use airline services.

The present findings demonstrated the impact of passengers' perception of the departure levy on their intentions to use airline services in Malaysia. Specifically, the results strongly supported Hypothesis 4, which posited a positive relationship between users' perception of the departure levy and their intentions to use airline services.

The standardized regression coefficient of 0.141 (p < 0.05) further proved that the more favourable the passengers' perception towards departure levy, the more likely they were going to use airline services in Malaysia. This finding highlights the importance of the departure levy as a factor in shaping passengers' attitudes and behaviour towards airline services.

On the other hand, the resulting results did not support Hypothesis 2 with p > 0.05, indicating subjective norms towards departure levy did not significantly influence passengers' intention to use airline services. This means that even if passengers had a strong opinion or belief regarding the departure levy, it did not affect their decision to use airline services.

The influence of information, particularly through mass media, has been a topic of interest in many studies examining consumer behaviour. In the context of the airline industry in Malaysia, the impact of information on passengers' intentions to use airline services was investigated in this paper. The obtained results somehow contradict with the proposed Hypothesis 5. This study shows that the factor of information influence, specifically regarding the departure levy, did not significantly affect passengers' intention towards using airline services in Malaysia. This indicates that even if passengers were exposed to information about the departure levy through mass media, it did not influence their decision to use airline services.

DISCUSSIONS

The implementation of the departure levy in Malaysia has caused low-cost airlines to express concerns that it could hurt their businesses and deter travellers from flying. The cost of airplane tickets is undoubtedly a critical factor that influences people's decisions to travel, and the implementation of the departure levy has further complicated this decision-making process. However, the impact of the departure levy on passenger behaviour and intentions in Malaysia goes beyond just its price. The purpose of travelling such as for business or leisure trips can also affect the resulting cost of departure levy. Therefore, a comprehensive study was conducted to ascertain the full impact of the departure levy on passenger intentions to use airline services in Malaysia. This study investigated how passengers behave towards the acceptance of departure levy in airline services.

Few explanations focus on the usage of airline services, particularly from a Malaysian perspective about the impact of implementing the departure levy from the existing literature. So far, only one study addressed topics such as how Malaysian airline passengers are willing to pay and support programs that offset carbon emissions (Shaari et al. 2020). So far, there is no study examining the impact of the departure levy on airline services from a Malaysian perspective. Therefore, this paper intends to plug this research gap by investigating the intention of passengers in Malaysia towards the departure levy on their decision to use airline services in the country. The Theory of Planned Behaviour (TPB) was used to build the research model. A survey was conducted among air travellers at several airports, particularly those located near the capital of Malaysia and other places, where all data was collected from respondents for deep analysis. The survey was distributed to 750 respondents and 547 responses were collected. Following the removal of incomplete surveys and outliers, a total of 412 valid responses were processed for the data analysis. The findings from this study provided insights into air travellers' behavioural intentions and highlighted the importance of attitude, subjective norm, perceived behavioural control, user perception towards the departure levy, and the information influence factor in predicting intentions to fly.

The results showed that there was a positive correlation between passengers' attitudes towards the departure levy and their willingness to use airline services in Malaysia. These results strongly supported Hypothesis 1, which showed that there was a positive impact of passengers' attitudes on the departure levy in influencing passengers' intention to use airline services in Malaysia. In response to these findings, it is crucial for airlines and authorities to strategically shape passengers' perceptions of the departure levy. Employing targeted communication strategies is essential to foster positive attitudes. Effective campaigns can highlight the levy's merits, emphasising contributions to environmental sustainability and infrastructure development. Practical implications can conduct educational campaigns by spotlighting benefits and positive societal and environmental impacts as well as creating a compelling narrative to positively influence passenger sentiments.

Meanwhile, the impact of perceived behavioural control on passengers' decision to use airline services in Malaysia has been explored in this study and the resulting findings showed a positive correlation. Specifically, the study showed that perceived behavioural control towards the departure levy significantly influenced the usage of airline services in Malaysia, which strongly supported Hypothesis 3. Perceived behavioural control is the degree to which individuals believe they have control over their behaviour in any situation. In the case of the departure levy, perceived behavioural control pertained to passengers' belief in their ability to comply with the levy and still choose air travel as their mode of transportation. The study highlighted the importance of perceived behavioural control towards the departure levy in influencing passengers' decision to use airline services in Malaysia. The results indicate that passengers who felt in control of their behaviour regarding the departure levy were more likely to choose air travel over other modes of transportation. This highlighted the importance of shaping consumer behaviour. Factors such as financial resources, time constraints, and cognitive ability can impact an individual's perceived behavioural control over their choices. This finding was aligned with previous research (Seetaram et al. 2018; Shaari et al. 2020; Tsvetanova & Seetaram 2018), in which the financial ability of individuals to pay for the departure tax tends to have a high perceived behavioural control.

Based on these findings, policymakers should consider the influence of perceived behavioural control on passengers' decisions. If the goal is to encourage air travel, policies related to the departure levy should be designed with an understanding of how individuals perceive their ability to comply. Additionally, acknowledging that financial resources affect perceived behavioural control, authorities may consider implementing financial assistance programs, subsidies, or exemptions for specific groups of passengers. This would address concerns related to the financial burden of the departure levy, thus making air travel more accessible.

Besides that, the study also found that users' perception of the departure levy positively affected their decision to use airline services. The finding strongly supported Hypothesis 4, which suggests that the perception of departure levy had a positive impact on the usage of airline services in Malaysia. This study used a sample of 412 Malaysian citizens and foreign visitors who had used airline services in Malaysia. The respondents were asked to rate their perception of the departure levy on a scale of strongly disagree all the way to strongly agree. The results showed that users who perceived the departure levy positively were more likely to use airline services in Malaysia. The departure levy has been controversial since its introduction with some arguing that unfairly targets travellers and harms the tourism industry in Malaysia. However, this study suggests that the levy may have

a positive impact on the airline industry by encouraging users to view it as a responsible and sustainable mode of transportation. Therefore, based on this finding, it is very important for authorities to be transparent in revealing how the generated revenue from the departure levy is allocated and utilised. Clearly communicating the specific projects or initiatives funded by the levy can enhance users' confidence and create a positive impact. By implementing these practical implications, authorities can leverage the positive perception of the departure levy to encourage active usage of airline services in Malaysia while addressing concerns and building trust among users.

The study also looked at the role of subjective norms and information influence factors in shaping passengers' intentions and behaviour. However, the resulting results did not support Hypothesis 2 and Hypothesis 5, which suggest that subjective norms and information influence factors do not have an impact on the intention and behaviour of passengers towards the usage of airline services in Malaysia. Despite the increasing demand for air travel in the country, passengers appear to rely on their own evaluation of airline services rather than being swayed by external factors. These findings have important implications for the Malaysian airline industry, particularly in terms of marketing and promotion strategies. While recommendations from family and friends are powerful marketing tools, it may be necessary for airlines in Malaysia to adopt alternative approaches to attract passengers. The results indicate that when it comes to the implementation of the departure levy, subjective norms and information influence factors do not have a substantial impact on passengers' decisions to use airline services in Malaysia. In other words, passengers in Malaysia appear to make independent choices regarding air travel, which are not strongly influenced by external factors. This finding is contrary to the study of Borhan et al. (2017), which indicates users are more easily exposed to external influences such as information influence from mass media, which directly affect the intention of Libyan citizens to choose airline services. Since passengers are free to make their own choices and the departure levy is not affected by subjective norms or information influence, policymakers should periodically review and adjust the levy rates to keep up with changing economic conditions and passenger preferences. This shows a proactive approach to ensure that the policy remains effective and relevant. If the economic conditions are changing, the policymaker may consider increasing the departure levy rate.

CONCLUSION

The implementation of departure levy in the airline industry, particularly in Malaysia, has sparked significant debates regarding its impact on passenger behaviour and intentions although the amount of levy varies among type of passengers. A group of passengers also perceived that the departure levy imposed in Malaysia is not significant and it will not impact the airlines industry in Malaysia. Is this statement true? As governments seek to generate revenue and address environmental concerns, understanding how this levy influence travellers' decisions are crucial. The departure levy introduced in Malaysia in 2019 has raised concerns about its potential indirect impact on ticket prices and its influence on the behaviour of airline passengers, particularly those from ASEAN nations. Despite efforts to promote air travel, limited research exists on the psychological dimensions of passenger attitudes toward air travel in Malaysia, highlighting the need for a comprehensive investigation into the effects of departure levy.

This study aimed to bridge this gap by investigating the impact of departure levy on airline passengers' intentions to use airline services in Malaysia. Employing the Theory of Planned Behaviour (TPB) this study sought to uncover the underlying factors shaping passenger behaviour in response to departure levy.

The findings of this study revealed several significant insights. Firstly, passengers' attitudes towards departure levy positively correlated with their willingness to use airline services, indicating the importance of shaping positive perceptions. Additionally, perceived behavioural control towards the levy significantly influenced passengers' decision-making processes, emphasizing the need to consider passengers' sense of control. Furthermore, passengers who perceived departure levy positively were more inclined to use airline services, underscoring the importance of transparent communication regarding levy utilization.

These findings hold significant implications for policymakers and stakeholders in the Malaysian airline industry. Strategically shaping passengers' perceptions of departure levy and implementing financial assistance programs or subsidies could alleviate concerns and promote air travel. Additionally, policymakers should consider the influence of perceived behavioural control on passengers' decisions when designing levy policies. Moreover, enhancing transparency in levy allocation and utilization can foster positive perceptions among passengers, encouraging active usage of airline services.

While our study provides valuable insights, it is not without limitations. The constraints imposed by the COVID-19 pandemic limited the scope of our survey, highlighting the need for future research with larger and more diverse samples. Furthermore, extending the study to an international level could provide valuable insights into the impact of cultural differences on passenger behaviour.

In conclusion, our study contributes to a deeper understanding of how departure levy influence passenger behaviour in the Malaysian airline industry. By uncovering key insights and implications, we aim to inform

evidence-based policies that foster a resilient and thriving airline sector. Continued research and proactive policymaking are essential to navigate the complexities of the evolving aviation landscape and ensure sustainable growth in air travel.

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APPENDIX A

Variables	Statements in Questionnaire	Source of measurement
Section A: Departure Levy		
Attitudes	1. Departure Levy is another alternative to impose a tax on a passenger besides service tax (ST), passenger service charge (PSC), & regulatory service charge (RSC). 2. I have a good acceptance on Departure Levy. 3. I still using airlines even though the Departure levy is increased. 4. My overall attitude on Departure Levy is positive.	Adaptation: Truong et al. (2020) Other sources: Falk and Hagsten (2019); Henderson (2009); Zuidberg (2015)
Subjective Norms	1. The influence of friends/family on Departure Levy imposed in airlines services influenced me to use airlines. 2. I feel more confident to use airlines because my friends/family use it even though being subjected to Departure Levy. 3. Most of my friends still use airlines even though the Departure Levy increased.	Adaptation: Pan and Truong (2018); Truong et al. (2020) Other sources: Buaphiban and Truong (2017)
Perceived Behaviour Control	1. I have no difficulty using airlines even though being subject to Departure Levy. 2. I have no difficulty using airlines even though the Departure Levy rates increased. 3. I have sufficient financial resources to finance the increase in fares on flights as a result of the Departure Levy imposed.	Adaptation: Ajzen (1991); Pan and Truong (2018); Truong et al. (2020) Other sources: Seetaram et al. (2018); Shaari et al. (2020); Tsvetanova & Seetaram (2018)
Users' perception towards departure levy	1. Departure Levy is the best way to increase the national revenue from the airline industry. 2. The government spends a reasonable amount of money on the country's aviation industry through Departure Levy. 3. Departure Levy imposed is still affordable if compare with other countries. 4. I am willing to pay for every Departure Levy imposed on each of my flight trips. 5. I am responsible for paying Departure Levy for the development of the airline industry.	Adaptation: Shaari et al. (2020); Sonnenschein and Smedby (2018) Other sources: Seetaram et al. (2018); Tsvetanova & Seetaram (2018); Zuidberg (2015)
Information influence factor	1. I read reports on Departure Levy is a good way to increase government revenue. 2. The popular press depicts a positive sentiment regarding Departure Levy. 3. The increase in Departure Levy reported by the media influenced my decision to use airlines. 4. The opinion of experts about Departure Levy on social media generates a positive feeling in me.	Adaptation: Bigne et al. (2018); Borhan et al. (2017). Other Sources: Crano and Prislin (2008)
Intention To Use of Airlines Services in Malaysia	1. I INTEND to use airlines even though Departure Levy is increased. 2. I intend to use airlines FREQUENTLY even though being subject to Departure Levy. 3. My intention to use airlines is HIGH even though being subject to Departure Levy. 4. I DO NOT INTEND to use airlines frequently because of the Departure Levy. 5. Departure Levy INTERRUPT my decision to use airlines service in Malaysia.	Adaptation: Borhan et al. (2017); Pan and Truong (2018); Truong et al. (2020)
Section B: Background of Respondent		
• Gender • Citizenship • Age • Gross monthly income group (RM/USD) • Level of education • Travel purpose • Frequency of travel via airline • Types of classes in flight		Adaptation: Truong (2018); Truong et al. (2020)