

# **GST COURSE - BASIC**

# About AdrianYeo

We are a Chartered Accountants firm that provides the full range of services in audit, accounting, taxation and advisory for companies local and international.

The constantly evolving business environment demands that we not only audit the past and present but take a peek into the future. We do so by anticipating challenges and sharing of knowledge and experience for the continuous growth of our employees, clients and the community. The constant pursuit in going beyond numbers in our capabilities and service delivery have won us business recognition in prestigious awards: *Enterprise 50 • SME Service Excellence • Malaysia HR Award - Bronze Medal • Golden Bull Award • Golden Eagle Award.*



We are extremely proud to be accredited an ACCA Employer-Platinum Level. Due recognition is given to our exceptional team of more than 100 dedicated and enthusiastic professionals.

# WHAT IS GST ?

- A tax on domestic consumption of goods and services and importation of goods
- Replace Sales Tax and Service Tax
- Implementation date : 1 Apr 2015
- Self assessment system
- Is not a business cost of registered person

6%



# WHY GST ?

- Weaknesses of Sales & Service Tax (SST)
  - ✓ Sales and Service Tax lead to double taxation
    - SST is a business cost
    - Business owner will charge back consumer for the SST absorb by them
    - Limited scope – Only applicable to manufacturer and service industry.



# SCOPE OF SALES & SERVICE TAX



Imported goods



Locally  
manufactured  
goods



Professional services



Hotel  
> 25 rooms



Restaurant  
> RM 3 million sales



Nightclub

# INEFFECTIVENESS OF SALES TAX



**Cost = RM100**

**Sales Tax (10%) = RM10**



**Cost = RM110**

**Mark up 20% = RM132**

**RM10 x 20% = RM2**



**Cost = RM 132**

Tax paid by consumer =  
**RM 12**

Tax collected by  
government = **RM 10**

# UNDER GST ERA



**Cost = RM100**

**GST (6%) = RM6**



**Cost = RM100**

**Mark up 20% = RM120**

**6% GST = RM 7.20**



**Cost = RM 127.20**

**RM 120 x 6% = 7.20**

Tax paid by consumer =  
**RM 7.20**

Tax collected by  
government = **RM 7.20**

# Two firms fined RM140,000 under price control and Anti-Profiteering Act 2011

Posted on 13 May 2015 - 06:16pm

Last updated on 13 May 2015 - 07:49pm



**MALACCA:** Two companies were today fined a total of RM140,000 by the Sessions Court for offences under the Price Control and Anti-Profiteering Act 2011.

Judge Amran Jantan imposed a fine of RM110,000 on AEON Co (M) Bhd, which was represented by its Bakery Manager, Mohd Ridzuan Cheah Abdullah, after pleading guilty to four charges which carry fines of, RM20,000; RM25,000; RM30,000; and RM35,000 respectively.

The company was alleged to have committed profiteering by increasing the sale price from RM1.20 to RM1.50 which raised the net profit margin for the almond muffin bread, vanilla muffin bread, chocolate chips muffin bread and blueberry muffin bread.

According to the charge, the company committed all the offences at its bakery shop, La Boheme, AEON Malacca Store, 1st Floor, Jalan Tun Razak here at 6.01pm on March 17.



# HOW DOES GST WORK?

## GST Registration



- Only a registered person can charge and collect GST



- GST is charged on the value or selling price of the products

**Output VAT**

**- Input VAT**

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**VAT Payable**

- GST incurred on input tax can be deducted from the amount of GST charged ie. output tax

# HOW DOES GST WORK

TYPES OF SUPPLY		OUTPUT TAX	INPUT TAX
Standard-Rated	Taxable	6%	Claimable
Zero-Rated	Taxable	0%	Claimable
<b>Exempt</b>	<b>Not Taxable</b>	<b>No GST Charged</b>	<b>Non-Claimable</b>

# GST MECHANISM

- GST registered person shall charge 6% gst on their taxable supply.
- At the same time, they can claim back the GST charged by their supplier.

## Example



Selling price for 10 units	RM 10,000
6% GST (Output tax)	RM 600
Total	RM 10,600

Less

Purchase cost for 20 units	RM 15,000
6% GST (Input tax)	RM 900
Total	RM 15,900



This means the company can claim back RM300 from RMCD

# WHO SHOULD REGISTER FOR GST?

- Any person who makes any **taxable supply** has **exceeded RM 500,000** in **12 months period** based on **historical or future method**.
- Taxable turnover for a period of 12 months can be determined by:
  - ✓ **Historical Method** (based on turnover of the current month and the preceding 11 months) or
  - ✓ **Future Method** (based on turnover of the current month and the next 11 months)

# WHAT IS SUPPLY ?

- **Anything done (goods or services) for consideration**
  - whether in monetary or non-monetary term (eg: in-kind)
  - Imported services (Reverse charge mechanism)
  
- **To serve, to furnish, to provide something**
  - For goods – transfer of title or ownership, outright cash or credit sales, hire purchase, etc
  - For services – the provision of services – eg: accounting, legal, hotel, airlines, transportation
  
- **Anything not a supply of goods is a supply of services.**

# TAXABLE SUPPLY – FOR REGISTRATION PURPOSE

Includes	Excludes
Standard rated supply	Zero rated supply
Zero rated supply	Out of scope supply
Deemed supply	Supply imported into or supplied from Free Commercial Zone
Relief supply	Supply of imported services
Disregarded supply (supplies between group members which is in group registration )	Disregarded supply (supplies made in relation to warehousing scheme or made within/between designated areas (DA))
Supply of capital assets***	Supply of capital assets due to cessation of business

# EXAMPLE

Taxable supplies	Non-taxable supplies
<p>Standard Rated Supply</p> <ul style="list-style-type: none"> <li>•Local sales of goods and services</li> <li>•Sale of capital assets</li> <li>•Deemed supply</li> </ul>	<p>Exempt Supply</p> <ul style="list-style-type: none"> <li>•Sale and lease of residential properties</li> <li>•Financial services</li> <li>•Health and education services</li> </ul>
<p>Zero Rated Supply</p> <ul style="list-style-type: none"> <li>•Export of goods</li> <li>•International services</li> <li>•Basic food items</li> </ul>	<p>Out Of Scope Supply</p> <ul style="list-style-type: none"> <li>•3<sup>rd</sup> country sales</li> <li>•Dividends/share capital</li> <li>•Compensation</li> <li>•Disbursement</li> <li>•Penalties/Fine</li> <li>•Donation</li> </ul>

## TYPE OF SUPPLY

- Standard Rated Supply – 6%
- Zero Rated Supply – 0%
- Exempted Supply – N/A
  
- Out-of-Scope Supply – N/A
- Deemed Supply – 6%
- Incidental Exempt Supply – N/A
- Relief Supply – 0%
- Disregarded supply – N/A



# STANDARD RATED

All goods & services not exempted nor zero rated – example:



Commercial  
Properties



Furniture



Medical  
Equipment



Courier  
Services



Restaurant



Advertising  
Services

# ZERO-RATED SUPPLY



Agriculture products e.g. paddy & various fresh vegetables



Beef, mutton, swine, fish, salted fish, prawns, cuttlefish, crabs, oyster etc



Rice, sugar, table salt, plain flour, cooking oil



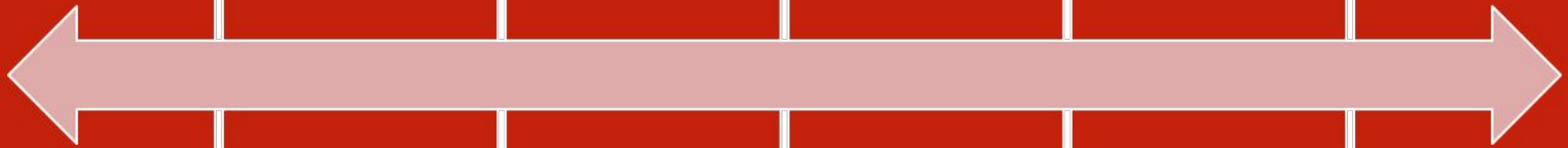
Water for domestic use



First 200 units of electricity (domestic used)



Exported goods and services



# EXEMPT SUPPLY



Public transportation eg. Rail, bus, tax (excludes luxury/airport taxi)



Tolled highway or bridge



Land for residential, agriculture or general use



Private healthcare



Education services & childcare services



Residential property

# INCIDENTAL EXEMPT SUPPLY



Fixed deposit interest /  
bank interest income



Purchase of shares



Gain / Loss on foreign  
exchange

# WHO CAN REGISTER FOR GST?

**If my turnover does not exceed the threshold, can I register for GST ?**

- Yes, you can apply to register for GST. However, this is subject to approval of RMCD.
- Once approved by Director General of RMCD, the person shall remain registered for a period of not less than 2 years.

<b>Category of Person</b>	<b>Taxable turnover</b>
A company	The value of all taxable supplies made by that company
A company with divisions or branches	The value of all taxable supplies from all divisions and branches
A sole proprietor / an individual	The value of all taxable supplies of his business
A partnership	The value of all taxable supplies of his business
A single taxable person	The value of all taxable supplies by the business entities registered as a single taxable person
A joint venture	The value of all taxable supplies made by the joint venture
A foreign principal	The value of all taxable supplies made in Malaysia by the foreign principal

# WHEN TO REGISTER FOR GST?

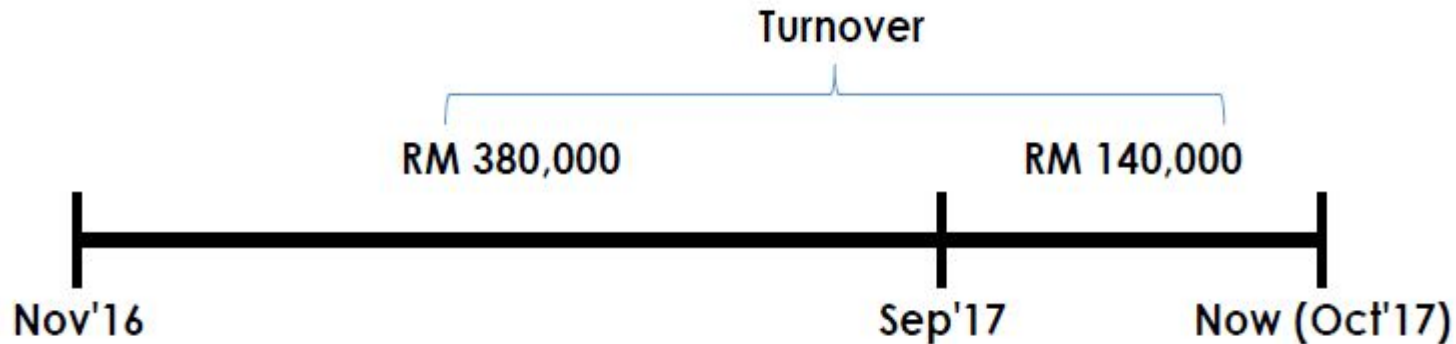
## ➤ When to register :

- Within 28 days from the end of the month which exceeded the threshold.
- Effective date shall be on the 1<sup>st</sup> day of the subsequent month.

## ➤ Taxable period :

Annual turnover/sales	Taxable period
Below RM5 million	3 months
RM5 million and above	1 month

# HISTORICAL METHOD



$$\begin{aligned}\text{Total turnover for 12 months} &= \text{RM } 380,000 + \text{RM } 140,000 \\ &= \text{RM } 520,000\end{aligned}$$

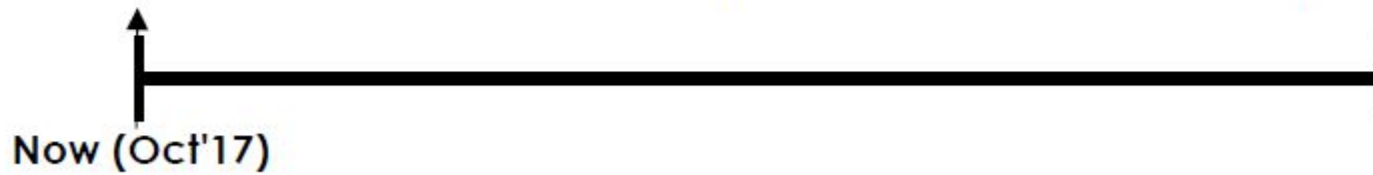
Due date for registration : 28 Nov 2017

GST effective date : 01 Dec 2017



# FUTURE METHOD

Get a contract of RM 800,000 which expected the work can be completed within 3 months



Due date for registration : 28 Nov 2017

GST effective date : 01 Dec 2017

# WHEN TO REGISTER FOR GST?

Month	Taxable Turnover	Accumulated	Due date for registration
Jan	RM 30,000	RM 30,000	GST effective date
Feb	RM 20,000	RM 50,000	
Mar	RM 40,000	RM 90,000	Taxable period
Apr	RM 35,000	RM 85,000	
May	RM 40,000	RM 125,000	
Jun	RM 70,000	RM 195,000	
Jul	RM 42,000	RM 237,000	
Aug	RM 40,000	RM 277,000	
Sep	RM 150,000	RM 427,000	
Oct	RM 90,000	RM 517,000	
Nov	RM 20,000	RM 537,000	
Dec	RM 10,000	RM 547,000	

# WHEN TO REGISTER FOR GST?

Month	Taxable Turnover	Accumulated
Jan	RM 30,000	RM 30,000
Feb	RM 20,000	RM 50,000
Mar	RM 40,000	RM 90,000
Apr	RM 35,000	RM 85,000
May	RM 40,000	RM 125,000
Jun	RM 70,000	RM 195,000
Jul	RM 42,000	RM 237,000
Aug	RM 40,000	RM 277,000
Sep	RM 150,000	RM 427,000
Oct	RM 90,000	RM 517,000
Nov	RM 20,000	RM 537,000
Dec	RM 10,000	RM 547,000

Due date for registration	28 November 2017
GST effective date	1 December 2017
Taxable period	Quarterly

# WHEN TO REGISTER FOR GST?

Month	Taxable Turnover	Accumulated	Due date for registration
Jan	RM 150,000	RM 150,000	GST effective date
Feb	RM 135,000	RM 285,000	
Mar	RM 140,000	RM 425,000	Taxable period
Apr	RM 170,000	RM 595,000	
May	RM 106,000	RM 701,000	

# WHEN TO REGISTER FOR GST?

Month	Taxable Turnover	Accumulated
Jan	RM 150,000	RM 150,000
Feb	RM 135,000	RM 285,000
Mar	RM 140,000	RM 425,000
Apr	RM 170,000	RM 595,000
May	RM 106,000	RM 701,000

Due date for registration	28 Feb 2017
GST effective date	1 March 2017
Taxable period	Quarterly

# PENALTY FOR LATE REGISTRATION

<b>Late registration period (Days)</b>	<b>Amount of penalty (RM)</b>
1 – 30	1,500
31 – 60	3,000
61 – 90	4,500
91 – 120	6,000
121 – 150	7,500
151 – 180	9,000
181 - 210	10,500
211 - 240	12,000
241 – 270	13,500
271 – 300	15,000
301 - 330	16,500
331 – 360	18,000
Exceeding 360	20,000

## LATE REGISTRATION - CONSEQUENCE

- A late registrant is required to submit tax return according to the taxable period assigned to him
- Any taxable supply make during the period of late registration shall be deemed as inclusive of GST
- Late registrant is entitled to claim input tax incurred during the period he should registered

# PENALTY FOR LATE REGISTRATION

Month	Taxable Turnover	Accumulated
Mar	RM 150,000	RM 150,000
Apr	RM 135,000	RM 285,000
May	RM 140,000	RM 425,000
Jun	RM 170,000	RM 595,000
Jul	RM 106,000	RM 701,000

Due date for registration	28 Apr 2017
Date apply for registration	28 Jul 2017

<b>1<sup>st</sup> 30 days</b>	<b>28 May 2017</b>
2 <sup>nd</sup> 30 days	27 Jun 2017
3 <sup>rd</sup> 30 days	27 Jul 2017
4 <sup>th</sup> 30 days	26 Aug 2017

Penalty  
RM 6,000

GST effective  
date  
1 May 2017



# HOW TO REGISTER FOR GST ?



P.U. (A) 190



**JABATAN KASTAM DIRAJA MALAYSIA  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

**GST - 01A**

**PENDAFTARAN / PENAMBAHAN / PENAMATAN / PINDAAN BAGI PENGARAH / PEMILIK /  
RAKAN KONGSI / PEMEGANG JAWATAN UTAMA / ORANG DIBERI KUASA**

**REGISTRATION / INCLUSION / REMOVAL / UPDATE OF DIRECTOR / OWNER /  
PARTNER / PRINCIPAL OFFICE BEARER / AUTHORIZED PERSON**

### Nota Penting (Important Notes)

- 1) Sila isikan borang ini dengan menaip menggunakan **HURUF BESAR**.  
*Please type in using **BLOCK LETTERS**.*
- 2) Sila rujuk Buku Panduan Borang Cukai Barang dan Perkhidmatan (CBP).  
*Please refer to Goods and Services Tax (GST) Forms Guide.*
- 3) Sila rujuk lampiran bagi mengisi butiran yang memerlukan kod.  
*Please refer to the attachment to fill in the item(s) that requires code.*
- 4) Jika lebih dari satu (1) orang, sila isi borang tambahan GST-01A.  
*If more than one (1) person, please complete additional GST-01A form.*
- 5) Ruangan yang bertanda (\*) adalah wajib diisi.  
*Column with (\*) is a mandatory field.*
- 6) Sila tandakan ( X ) dalam petak yang berkenaan.  
*Please tick ( X ) accordingly.*
- 7) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel [ccc@customs.gov.my](mailto:ccc@customs.gov.my) untuk

# HOW TO REGISTER FOR GST ?



Official Website  
**MALAYSIA GOODS & SERVICES TAX (GST)**  
Royal Malaysian Customs Department



**TAXPAYER  
ACCESS POINT**  
A BETTER TAX SYSTEM



## Menu

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## Navigation

Home



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I Want To

Email Address

Mandatory

Password

Mandatory

Forgot My Password Sign Up for Web Logon

Register For GST

File GST Non-Registrant Declaration

Make a Payment

Apply for Flat Rate Scheme

Apply for Review (Customs)

## Common Questions

What is TAP?

FAQ

What Can I Do In TAP?

Why Should I Sign Up?

## Language

English

B.Melayu

## Search

Retrieve Saved Request

Lookup Application Status

Lookup GST Status

# INFORMATION NEEDED FOR REGISTRATION

- Basic information of company
- MSIC code
- Directors' details (Address, IC, appointment date)
- Amount of taxable turnover
- Date exceeded threshold
- Bank statement (Need to upload)

# DUTY OF A REGISTER PERSON

- **Is an agent to government**
- **Account for output and input tax correctly**
- **Filing of GST returns**
- **Payment of tax**
- **GST record keeping**

# GROUP REGISTRATION

Group registration is a facility that allows several companies in a group to centralize their administration for the GST accounting purposes.

## **Benefits:-**

- ✓ Inter-co supply will be disregarded for GST
- ✓ Reduce GST compliance costs
- ✓ Ease cash flow

# REQUIREMENT FOR GROUP REGISTRATION

- ✓ Each company must first be registered individually before they can be grouped
- ✓ All must be making wholly taxable supply
- ✓ One company controls more than 50% of another companies
- ✓ One company can be a member of one group only

# GROUP REGISTRATION

- ✓ Nominate 1 member to be a representative member
- ✓ Registration of group will be in name of rep member
- ✓ Rep member to consolidate return and pay for the group
- ✓ Application to be made not less than 90 days before commencement of group operation

# EXCLUSION FROM GROUP REGISTRATION

- Foreign company
- Associate or affiliate company
- Partnership
- Individual

The above are not eligible to be members of a group



# BRANCH REGISTRATION

## Conditions:-

- The Registered Person and all branches are making wholly taxable supplies
- Is not a member of a GST Group
- Difficult to submit a single GST Return for all branches
- Each branch maintain separate accounts
- Each branch has separate business activities or in separate location
- Each branch has same taxable period

# BRANCH REGISTRATION

- Business with branches may apply for separate registration of each branch
- Based on total taxable supplies of all branches
- Separately registered branch or division:-
  - Will have separate GST Registration number
  - Issue its own tax invoice
  - Submit separate return and payment of tax
- Registered person still accountable for GST liability of all branches
- Branch registered separately shall remain registered for not less than 2 years

# IMPORT OF GOODS & SERVICES



- GST is payable on taxable imports
- For **Imported Goods** - GST is charged at point of import (Custom Form No. 1 (K1 form))
- For **Imported Services** – if for business purpose
  - Recipient of services is treated to have made the supply to himself and accounts for the output tax
  - **GST is charged by reverse charge mechanism**
- Only registered person can claim back GST paid

1) Should a non-GST registrant pay for account for GST for imported services ?

A : Yes, a non GST registrant person is required to account for 6% GST.

(Ref : GSTA S13)

## How and when to pay the GST ?

1) GST-04

2) Not later than last day of the subsequent month from the month which the supply take place

(Ref : GSTA S42)



# DOUBLE ENTRY FOR IMPORTATION OF GOODS & SERVICES

## Reverse Charge



### SERVICES

#### GST Registrant

Dr. GST input tax

Cr. GST output tax

#### Non GST Registrant

Dr. Expenses

Cr. GST Output tax



### GOODS

#### GST Registrant

Dr. GST input tax

Cr. Cash / Bank

#### Non GST Registrant

Dr. Expenses

Cr. Bank

# EXPORT OF GOODS & SERVICES

- All goods exported from Malaysia are Zero-rated (0%)  
(Must have Custom Form No.2 (K2))
- Exporter may recover input tax incurred if he is a taxable person.
- All exported services are Zero-rated (0%) subject to conditions are complied with. eg:
  - to a non-Malaysian
  - who is outside Malaysia at the time of service

# FAQ – IMPORT & EXPORT

1. If I send some spare part to my customer in overseas through courier service but the courier company did not provide any customs form to me, can I treat this supply as zero rated supply ?
2. If I imported my trading goods into Malaysia but the name of importer customs K1 Form is under the name of my forwarder, can I claim the input tax?



# TIME OF SUPPLY

As a general rule, GST has to be accounted for at the earlier of the following:

## 1. Basic tax point

### For goods:

- at the time of removal, or
- at the time the goods are made available to the customer.

### For services:

- performance of the service.

## 2. Tax invoice is issued

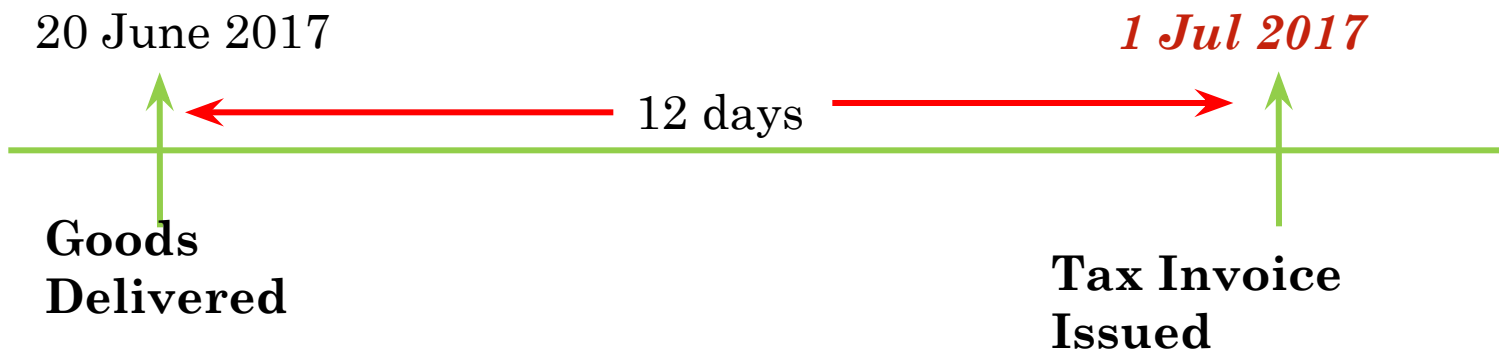
## 3. When payment (all or part) is received



## EXCEPTION: 21-DAY RULE

If Tax Invoice is issued within 21 days after the basic tax point and no payment has been received, then the time of supply is the date of the Tax invoice.

### 21-Day Rule

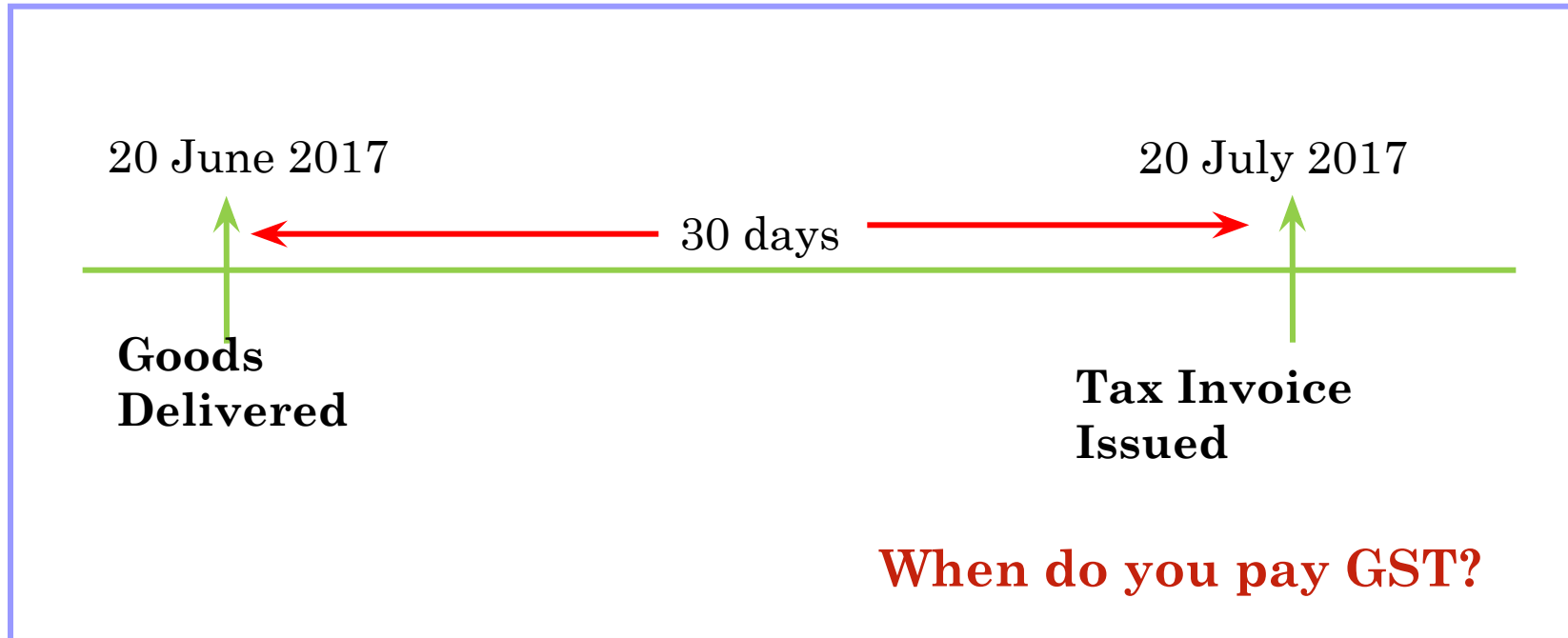


**When do you pay GST?**

**Time of supply : 1 July 2017**

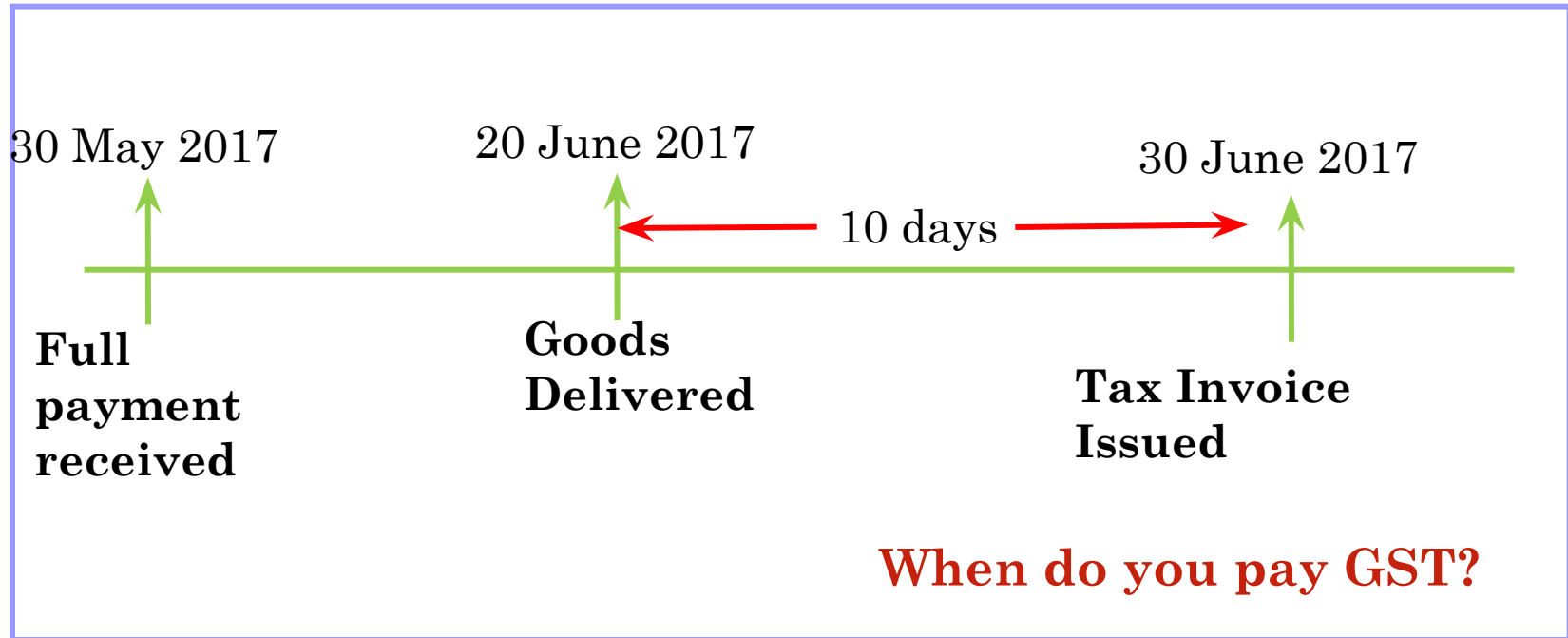
**Taxable period : July 2017**

# TAX INVOICE ISSUED AFTER 21 DAYS



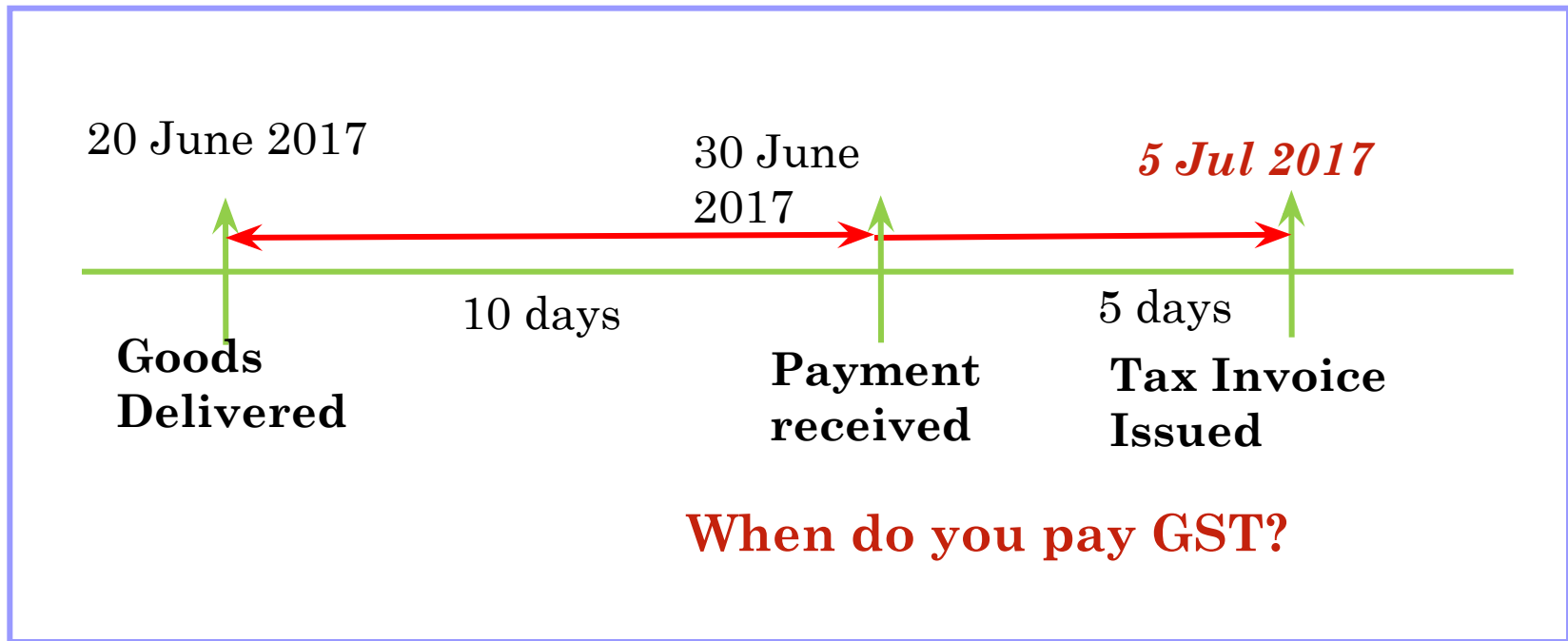
**Time of supply : 20 June 2017**  
**Taxable period : June 2017**

## PAYMENT RECEIVED BEFORE GOODS DELIVERED



**Time of supply : 30 May 2017**  
**Taxable period : May 2017**

# PAYMENT RECEIVED AFTER GOODS DELIVERED BUT BEFORE TAX INVOICE ISSUED



**When do you pay GST?**

**Time of supply : 5 Jul 2017**  
**Taxable period : July 2017**  
 Ref : GSTA S11(5)

# PLACE OF SUPPLY

- **Place of supply is important as GST is charges on supply of goods / services made in the country (i.e. Malaysia)**
- **Place of supply for:**
  - **Goods** A supply of goods is treated as made in Malaysia if the supply originates from a place in Malaysia. The place of supply is where the goods are removed or made available to the customers.  
**“Destination Principle”**
  - **Services** A supply of services is treated as made in Malaysia if the supplier has a business establishment or fixed establishment in Malaysia otherwise if his usual place of residence is in Malaysia.  
**“Belonging Concept”**

# EXAMPLE

From (Starting)	To (Ending)	Place of Supply	GST implication
Perak	Selangor	In Malaysia	GST @ 6%
Malaysia	German	In Malaysia	Export of goods from Malaysia – Zero rated
China	Taiwan	Outside Malaysia	Drop shipment of goods – Out of scope
China	Malaysia	Outside Malaysia	Goods imported into Malaysia – 6%

# VALUE OF IMPORTED GOODS

Value for imported goods will be the sum of :-

Value determined for customs purposes

+ Customs duty

+ Excise duty

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Total value of goods

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GST charged on Total value of goods

# EXAMPLE

	RM
Value of goods declared	200,000.00
Customs duty	20,000.00
Excise duty	20,000.00

PLEASE CALCULATE THE VALUE OF GST THAT THIS COMPANY NEED TO PAID ?

$$(RM\ 200,000 + RM\ 20,000 + RM\ 20,000) \times 6\% = RM\ 14,400$$



# VALUE OF IMPORTED SERVICES

Value for imported services will be the sum of :-

## **Value as per invoice+ 6% GST**

(Convert by Selling rate of exchange prevailing in Malaysia at the time of supply takes place)

## **Time of supply**

Earlier of the following :

- i) the date when any payment is made by the recipient
- ii) the date when any invoice is received from the supplier

# IMPORTED SERVICES- ACCOUNTING ENTRIES

When received invoice from overseas supplier

Dr. Cost / expenses a/c

Cr. Trade creditor

When want to account for GST by using  
reverse charge mechanism

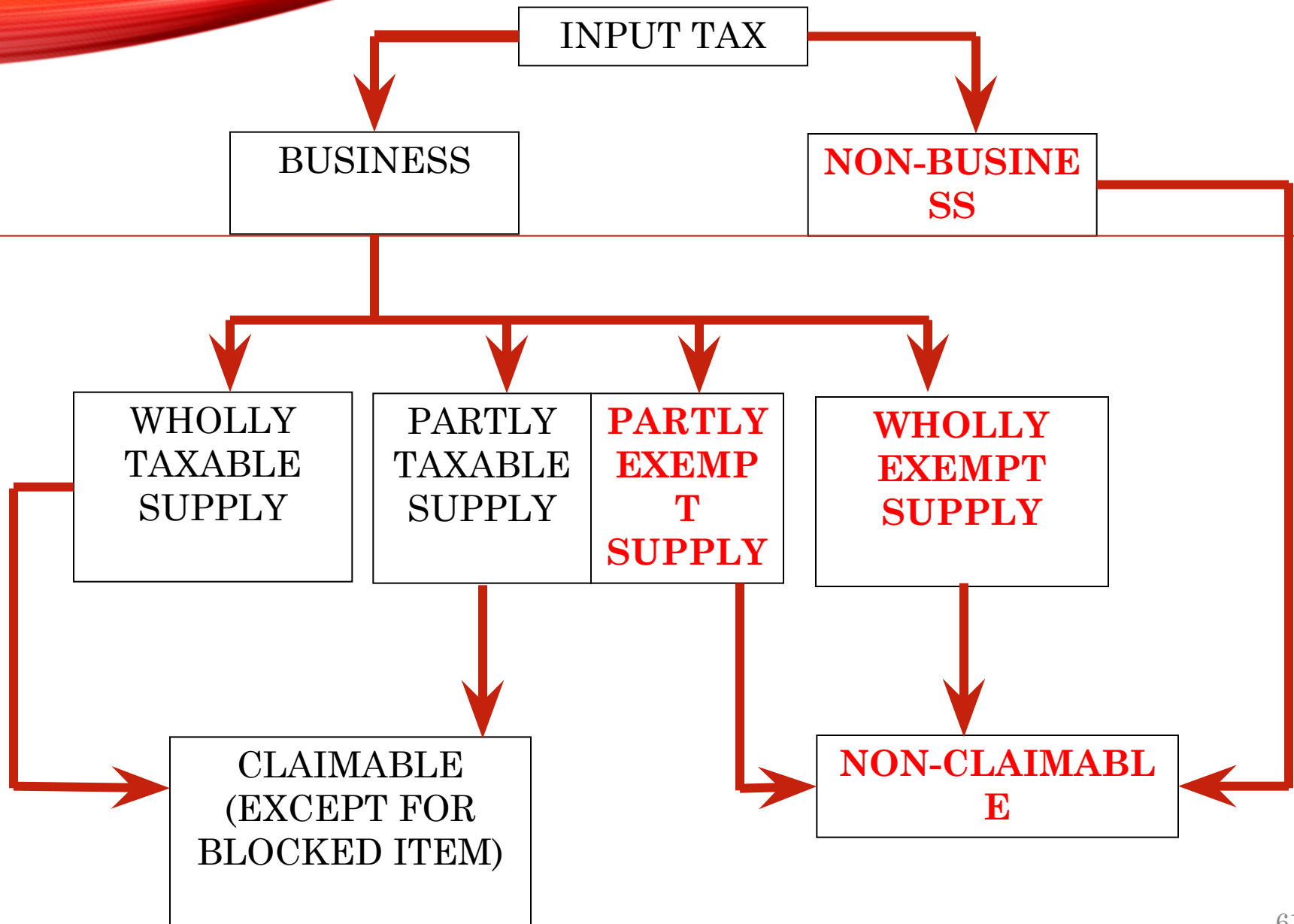
Dr. GST input tax

Cr. GST output tax

# Input Tax Credit

# ENTITLEMENT TO CLAIM INPUT TAX

- A person is entitled to claim input tax if he is making a taxable supply and satisfies the following criteria:-
  - ✓ input tax has been incurred
  - ✓ Have a valid tax invoice (in the name of company)
  - ✓ input tax is allowable
  - ✓ Taxable person (GST Registered)
  - ✓ Acquired in the course or furtherance of business (Biz v Non Biz)
  - ✓ Taxable supply (Std/Zero Rated/Disregarded )



# DOCUMENTS NEEDED IN CLAIMING INPUT TAX

Supply of goods and services

- Simplified tax invoice (max RM30)
- Full tax invoice

Importation

- Customs importation documents
- Foreign supplier's invoices

# PERIOD TO CLAIM INPUT TAX

- Input tax can be claimed within six years after the date of supply or importation by the taxable person.

# INPUT TAX - PRE-REGISTRATION

- Input tax incurred on services incurred before registration (both voluntary and mandatory registration including late registration) are not eligible for input tax credit.
- Input tax on assets held on hand can be claimed on book value within **6 years** from date of registration.
- Input tax incurred before registration of GST is **not claimable except for goods on hand, including capital goods** held at the time of registration can be claimed based on the amount approved by DG.



# LATE REGISTRATION

- Where a person registers late, he is still entitled to claim input tax incurred on:
  - a. Goods held on hand at time he is liable to be registered; and
  - b. Goods or services used in making taxable supplies during the period he became liable to be registered.
  - c. Assets acquired before date liable to be registered at book value of assets irrespective when the asset is acquired
  - d. Land & building – lower of NBV or MV

6 years time limit is applicable

# BLOCKED INPUT TAX

- ❖ The supply or importation of a passenger motor car
- ❖ The hiring of a passenger motor car
- ❖ Club subscription fee (recreational or sporting)
- ❖ Medical and personal accident insurance
- ❖ Medical expenses
- ❖ Family benefits
- ❖ Entertainment to other than employees or existing customers
- ❖ Repair, maintenance & refurbishment of passenger motor car

## WHAT IS THE DEFINITION OF PASSENGER CAR ?



The specification and features of a passenger motor car is :

- i) to have seats of **not more than nine passenger** including the driver and
- ii) the unladen weight **does not exceed three thousand kilograms**





1) Input tax incurred for **insurance** of passenger motor car can be claimed ?

Answer : Yes

2) Input tax incurred on **Petrol RON 97** passenger motor car can be claimed ?

Answer : Yes

3) Input tax incurred on **entertainment** with supplier can be claimed ?

Answer : No

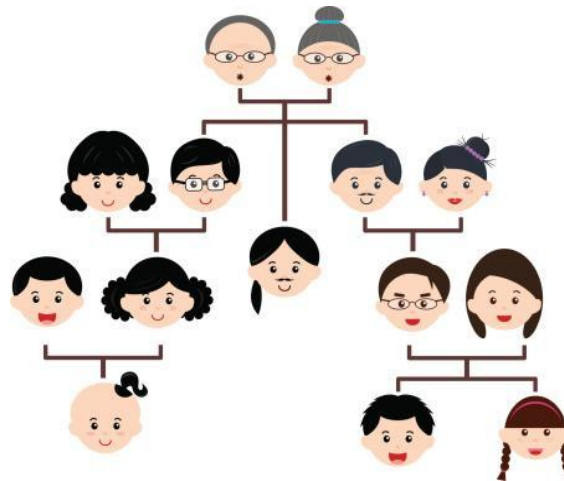
# TYPE OF DEEMED SUPPLY



Gift Rule



Employee Benefit



Free services given to connected person

# GIFT RULE

## Gift of goods

Goods given for free to the same person in the same year



**Subject to GST if**  
More than RM500

## Not subject to GST

- i) Not more than RM500
- ii) Industrial or commercial sample
- iii) Purchase from non GST registrant
- iv) Zero rated

# GIFT RULE - EXAMPLE

Date	Type of gift	Amount	Included as part of RM 500 ?
2 Jan 2017	Printer (Standard rated)	RM 300	YES
1 June 2017	Fruits (Zero rated)	RM 100	NO
31 Aug 2017	Television (From non GST Registrant)	RM 1,500	NO
30 Sep 2017	Handphone (Standard rated)	RM 700	Yes

How much is the GST and when should it be accounted?

$$\text{GST} = (\text{RM } 300 + \text{RM } 700) \times 6/106 = \text{RM } 56.60$$

GST output tax of RM 56.60 should be included in GST return of Sep 2017.

# GIFT RULE – ACCOUNTING ENTRIES

When purchase of gift

Dr. Gift

Dr. GST input tax

Cr. Cash

When calculate deemed supply

Dr. GST expenses

Cr. GST output tax



# EMPLOYEE BENEFITS (EB)

- Any goods or services provided free to employees
- Considered as used **“for the purpose of business”**
- **“Stated”** vs **“Not Stated”** in the contract of employment
- Gift rule of RM500



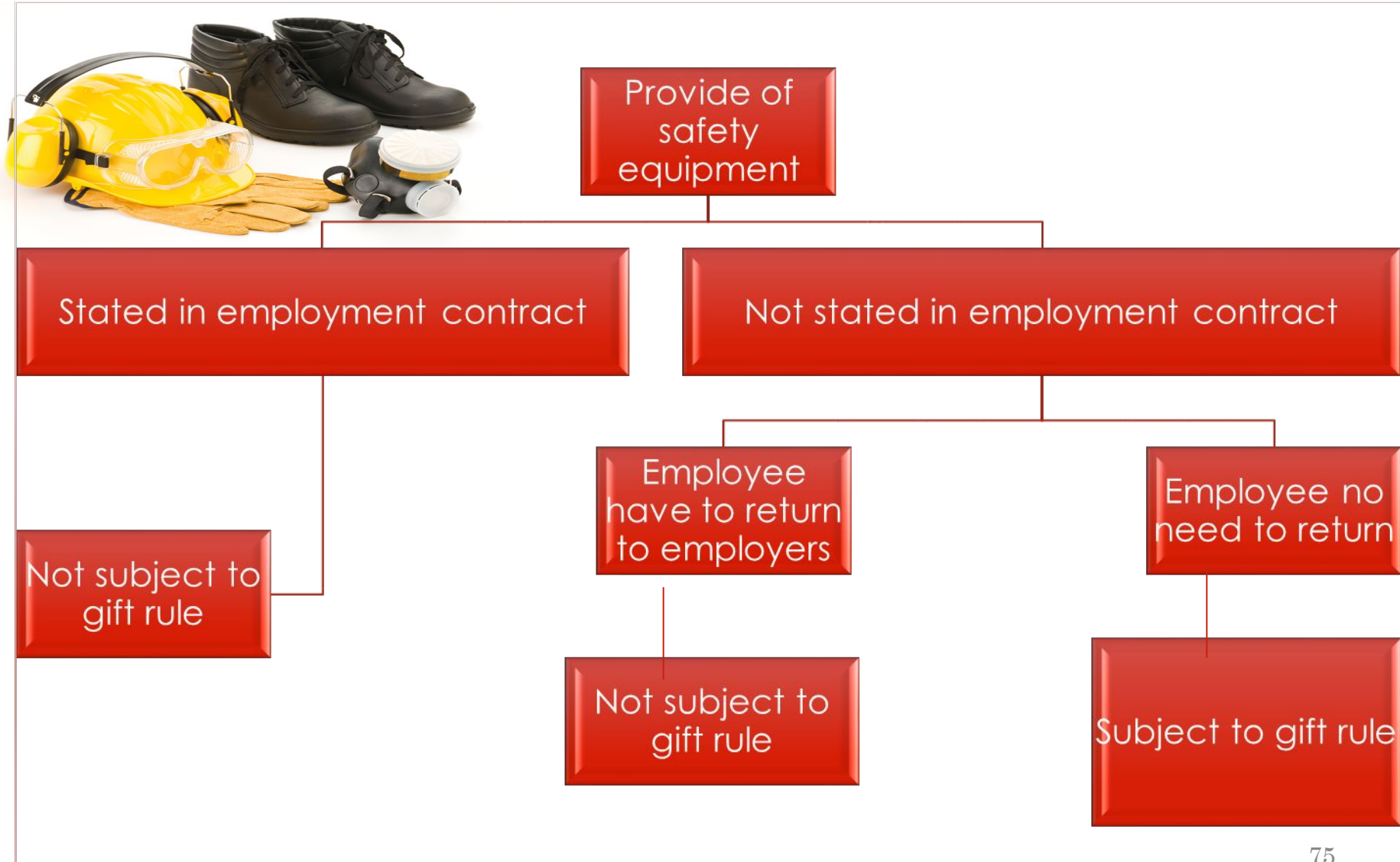
# EB PROVIDED FREE TO EMPLOYEE

Employment Contract	Output Tax	Input Tax
Stated	No	Claimable
Not stated**	Yes	Claimable

## Gift Rule\*\*

Any goods worth **RM500 or below** given to the **same person** in the **same year** is not a supply. It is not subject to **GST**.

# SAFETY EQUIPMENT PROVIDED TO EMPLOYEES



# OUTPUT TAX FOR EB TO BE ACCOUNTED FOR EXCEPT ON THE FOLLOWING:

- Goods given free to employees as stated in the contract of employment
- Exempt supply
- Zero supply
- Purchase from non GST registered person

# FREE SERVICES GIVEN TO CONNECTED PERSON

Any services provided free to a person connected to:-

1. Taxable person
2. Sole proprietor
3. Director of the company

\*Required to account for output tax based on open market value

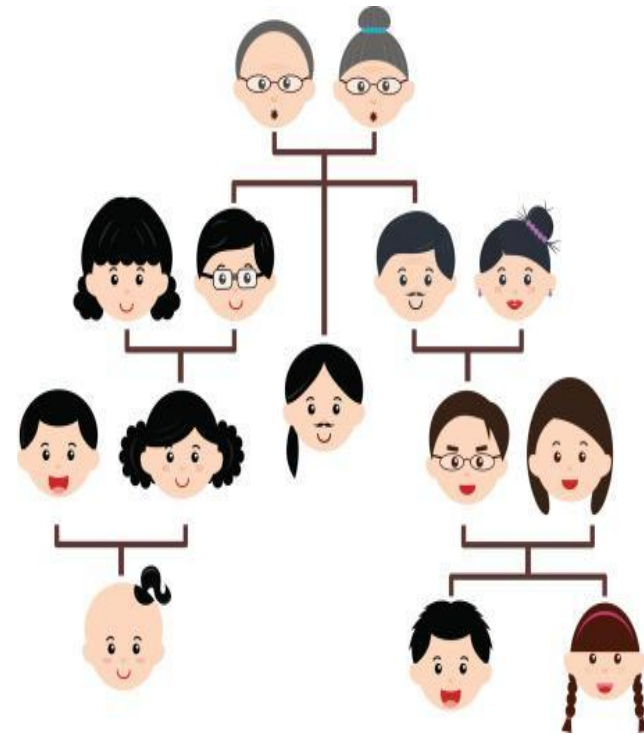
# CONNECTED PERSON

➤ A person shall be deemed to be members of the same family if—

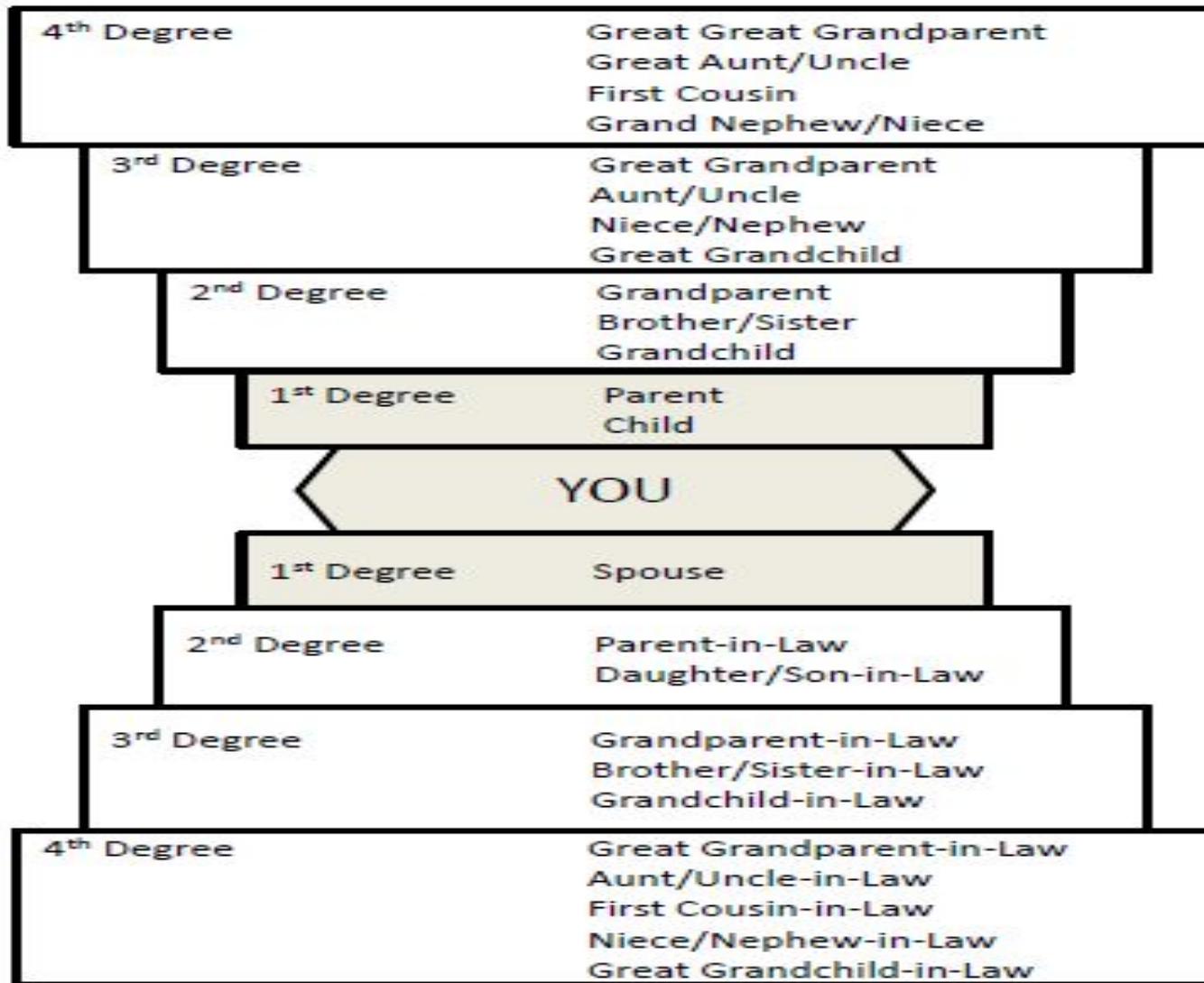
(a) they are connected by blood relationship within the fourth degree of relationship;

(b) they are married to one another or if one is married to a person who is connected within the fourth degree of relationship to the other; or

(c) one has been adopted as the child of the other or as a child of a person who is within the third degree of relationship to the other.



# CONNECTED PERSON





# QUESTIONS

1) **In form of promotion, a massage center provide free massage services which worth RM 150 to the first 100 hundred customers.**

Q : The free services can be considered as supply ?

A : No, free massage service cannot be considered as a supply as **no consideration** can be received in this transaction.

2) **Same scenario to Q1, one of the customer who is the nephew of director.**

Q : The free services to nephew of director can be considered as supply ?

A : Yes, the free services shall be considered as a supply as it is supply to connected person. (Ref. GSTR Para.9)



# **TAX INVOICE, DEBIT NOTE AND CREDIT NOTE**

# TAX INVOICE

## Who shall issued tax invoice?

- Every registered person who makes taxable supply in the course and furtherance of business.

## Type of Tax Invoice

- Full tax invoice
- Simplified tax invoice

# TAX INVOICE-PERIOD TO ISSUE

Director General's Decision : 3 | 2015  
(14.4.2015)

## DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS

3. **Period for issuing tax invoice.  
When does a supplier need to  
issue a tax invoice?**

- 1) Section 33 GSTA provides that except as otherwise provided in this section, every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia shall issue a tax invoice containing the prescribed particulars. Failure to issue a tax invoice is an offence.
- 2) Every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia **shall issue a tax invoice to his buyer within 30 days from the date of supply or the date of payment made** on such supply (in full or in part).

# TAX INVOICE-TYPE OF SUPPLY

Type of supply	Have issue tax invoice ?	Have an option not to issue?
Standard rated supply	Yes	No
Zero rated supply	Yes	Yes
Exempt supply	No	N/A
Deemed supply (Gift rule)	Yes	Yes
Out of scope supply	No	N/A
Standard rated supply / Zero rated supply + Exempt supply	Yes, have to indicate separately the applicable values	No
Standard rated supply + Zero rated supply	Yes	No

# FULL TAX INVOICE- PRESCRIBED PARTICULARS

- The word “tax invoice” in a prominent place
- The tax invoice serial number
- The date of the tax invoice
- The name, address and GST no. of the supplier
- The name and address of customer
- Description sufficient to identify the goods and services are supplied
- For each description, distinguish type of supply
- Amount value excluding 6% GST
- The rate of tax – 6%
- Total amount inclusive of 6% GST
- Invoice issue in foreign currency should express in ringgit.

Supplier's name, address and GST identification number

Tax Invoice serial number

**KILANG KASUT SEDAP PAKAI SDN.BHD.**  
Lot 123, Jalan Pengkalan, 31500 Lahat, Perak  
No. ID GST: 100001/2015)  
Tel : 05-3349878

Invoice No.: 0001111  
Date : 25 June 2015  
D/O No.: S000345

### TAX INVOICE

To : Syarikat Kasut Ali Sdn. Bhd.  
No. 27, Jalan Maju Jaya,  
31400 Ipoh, Perak

The words "Tax Invoice" clearly indicated

Date of Tax Invoice

Customer's name & address

Description of goods or services

Serial No.	Description	Quantity	Unit Price (RM)	Total (RM)
1.	School Shoes SS1201	200	8.00	1,600.00
2.	School Shoes SS1210	200	10.00	2,000.00
3.	Sport Shoes SP2315	50	25.00	1,250.00
				4,850.00
Discount @ 10%				<u>(485.00)</u>
Total amount payable, excluding GST				4,365.00
Add GST @ 6%				261.90
Total Sales				4,626.90

Quantity of goods or extent of the services supplied

Total amount payable, excluding GST

Rate of GST

Total amount of GST charged

Total amount payable, inclusive of GST

KILANG KASUT SEDAP PAKAI SDN.BHD.

# SIMPLIFIED TAX INVOICE- PRESCRIBED PARTICULARS

- Same with the prescribed particulars in full tax invoice except can exclude the following details.
  - The words 'Tax invoice'
  - The name and address of customer
  - The price and tax for each item to be shown separately

## **Effective 1<sup>st</sup> October 2015**

**THE USE OF POINT OF SALE SYSTEM OR CASH REGISTER MACHINE FOR ISSUING TAX INVOICE *IS MANDATORY* FOR THE FOLLOWING CATEGORIES OF BUSINESS (RETAILERS).**

- I. HARDWARE STORE**
- II. RESTAURANT INCLUDING COFFEE HOUSE**
- III. MINI MARKET AND GROCERY STORE**
- IV. BOOK STORE**
- V. PHARMACY**
- VI. ENTERTAINMENT CENTRE**

**OTHER THAN THE CATEGORIES MENTIONED ABOVE, SUCH BUSINESSES MAY ISSUE COMPUTER GENERATED OR PRE-PRINTED TAX INVOICES.**



**COMFORT PARKING SDN. BHD.**

GF1-03, Kompleks Bell-Belah,  
Jalan Kenangan, 41100 Klang,  
Selangor.

(GST ID No: 003456/2014)

Tel : 03-33498765

Inv No: A00295

Date: 25.6.2015

Tax invoice  
serial

Date of tax  
invoice

Total amount  
payable  
inclusive of

Supplier's  
name,  
address and  
GST  
identification  
number

Description  
of goods or  
services  
supplied

Description	Total (RM)
Parking fee – 3 hours @ RM1 per hour	3.18
Rounding Adj.	0.02
<b>TOTAL AMOUNT DUE</b>	<b>*3.20</b>

Rate of GST

Total amount  
of GST

\* GST @ 6% included in total

RM0.18

# CREDIT NOTE AND DEBIT NOTE

A credit note is issued when the amount previously invoiced is reduced or a transaction is cancelled.

A debit note is issued when the amount previously invoiced is increased for the **same supply**.

# CREDIT NOTE AND DEBIT NOTE- PRESCRIBED PARTICULARS

- the words “credit note” or “debit note” in a prominent place
- the serial number and date of issue
- the name, address and GST No. of the supplier
- the name and address of the person to whom the goods or services are supplied
- the reason for the issuance
- a description which identifies the supply of goods or services
- the quantity and amount for each supply
- the total amount excluding tax
- the rate and amount of tax
- the number and date of the original tax invoice.

# CREDIT NOTE AND DEBIT NOTE

	<b>Debit Note</b>	<b>Credit note</b>
Supplier issued	+ Output tax	- Output tax
Customer received	+ Input tax	- Input tax

15 JALAN CEPAT, KAWASAN PERINDUSTRIAN TAMPOI,  
80350 JOHOR BAHRU, JOHOR, MALAYSIA.  
TEL: 07-2323444 FAX: 07-2332442

## CREDIT NOTE

To

Ali Maju contractor Sdn Bhd  
20 Jalan Maju, Taman Maju Jaya,  
Kulai Jaya,  
Johor.

CN No. : 12542

Date : 21.2.2016

GST No. : 12128888

Your return ref. no.	Account no.	Tax Invoice no.	Date of Invoice:
DO No. 5455	1010117879454	65473	12.1.2016

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	VALUE
No.1	Tiles	120 pcs	5.00	600.00
TOTAL				: 600.00
6% GST				: 36.00
REFUNDED CHARGE				: 636.00

Reason for return:

Damaged goods

KENSTONE (M) SDN BHD  
 (COMPANY NO: 222111 U)  
 15 JALAN CEPAT, KAWASAN PERINDUSTRIAN TAMPOL,  
 80350 JOHOR BAHRU, JOHOR, MALAYSIA.  
 TEL: 07-2323444 FAX: 07-2323442

**DEBIT NOTE**

To  
 Ali Maja contractor Sdn Ehd  
 20 Jalan Maja, Taman Maja Jaya,  
 Kulai Jaya,  
 Johor.

DN No. : 1540

DATE : 20.2.2016

GST No : 12128888

Your ref. no.	Account no.	Tax Invoice No.	Date of invoice:
DO No. 5455	1010117879454	124345	15.1.2016

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	VALUE (RM)
No.2	Sales Value for Tiles code no. 45 as per invoice no. 124345 dated 15.1.2016	1000pcs	5.00	500.00
	Revised sale value			5000.00
	Difference			4500.00
<b>TOTAL</b>			<b>: 4500.00</b>	
6% GST			: 270.00	
<b>CHARGE TO BE PAID</b>			<b>: 4770.00</b>	

Reason :

The sale price for item no.2 worth RM 5,000 for RM500 by mistake.

Approved By:

*Richard Hadian*

# LOST OR MISPLACED TAX INVOICE

Whenever a tax invoice of a particular supply is lost or misplaced, you may request the supplier to provide a certified true copy of the tax invoice as it is an offence to issue more than one tax invoice per taxable supply. This certified copy of tax invoice can be used for claiming input tax as long as the document is clearly marked **“COPY”** by the supplier.



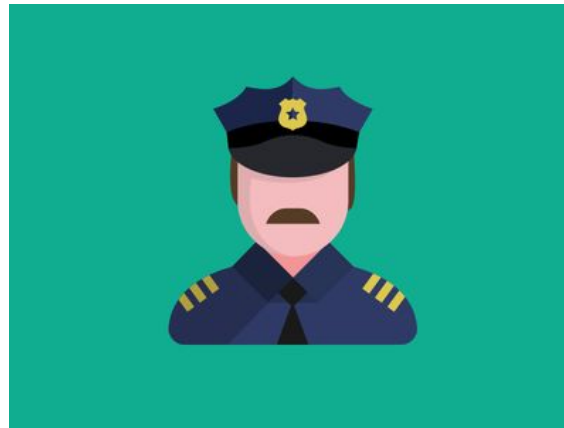
**COPY**



**CERTIFIED  
TRUE COPY**

# PENALTY FOR NON ISSUANCE OF TAX INVOICE

- Fine not exceeding RM 30,000
- Imprisonment not exceeding 2 years
- Penalty of 2 times of the amount of tax





# Restaurant operator fined RM9,000 for not collecting GST

Posted on 19 January 2016 - 02:42pm

Last updated on 19 January 2016 - 03:50pm



**KUALA LUMPUR:** A company operating a char kuay teow restaurant in the federal capital was today fined RM9,000 by the Sessions Court, here, for not collecting the Goods and Services Tax (GST) from its customers last year.

Judge Shamsudin Abdullah also ordered Mali's Corner Sdn Bhd to pay 95 sen in GST to the Customs Department for not collecting the tax in one receipt. The company paid the fines.

The court passed the sentence after the company, which was represented by its director, Jamali Saat, pleaded guilty to the charge.

The company, which was registered for GST, was charged under the Goods and Services Tax Act 2014 for **not issuing the tax invoice** when making the tax provision.

The offence was committed on Oct 7, 2015 at 12.54pm, at Mali's Corner Sdn Bhd, No 9-1, Block C, Jalan Langkawi, Platinum Walk in Danau Kota, Setapak, here.

The charge under Section 33(2)(a) of the same act, provides for a fine not exceeding RM30,000 or a jail term of up to two years, or both.

Earlier, counsel Zambri Mohd Isa, representing the company, pleaded for a light sentence as it was the company's first offence, while Customs prosecuting officer Norhalelly Haimid asked for an appropriate sentence as a deterrence to others. – *Bernama*

# **BAD DEBT RELIEF**

# BAD DEBT RELIEF

A taxable person is entitled to a relief for bad debt on the whole or any part of the tax paid by him in respect of a taxable supply :



No payment received within 6 months from date of supply



The supply is made to a GST registrant



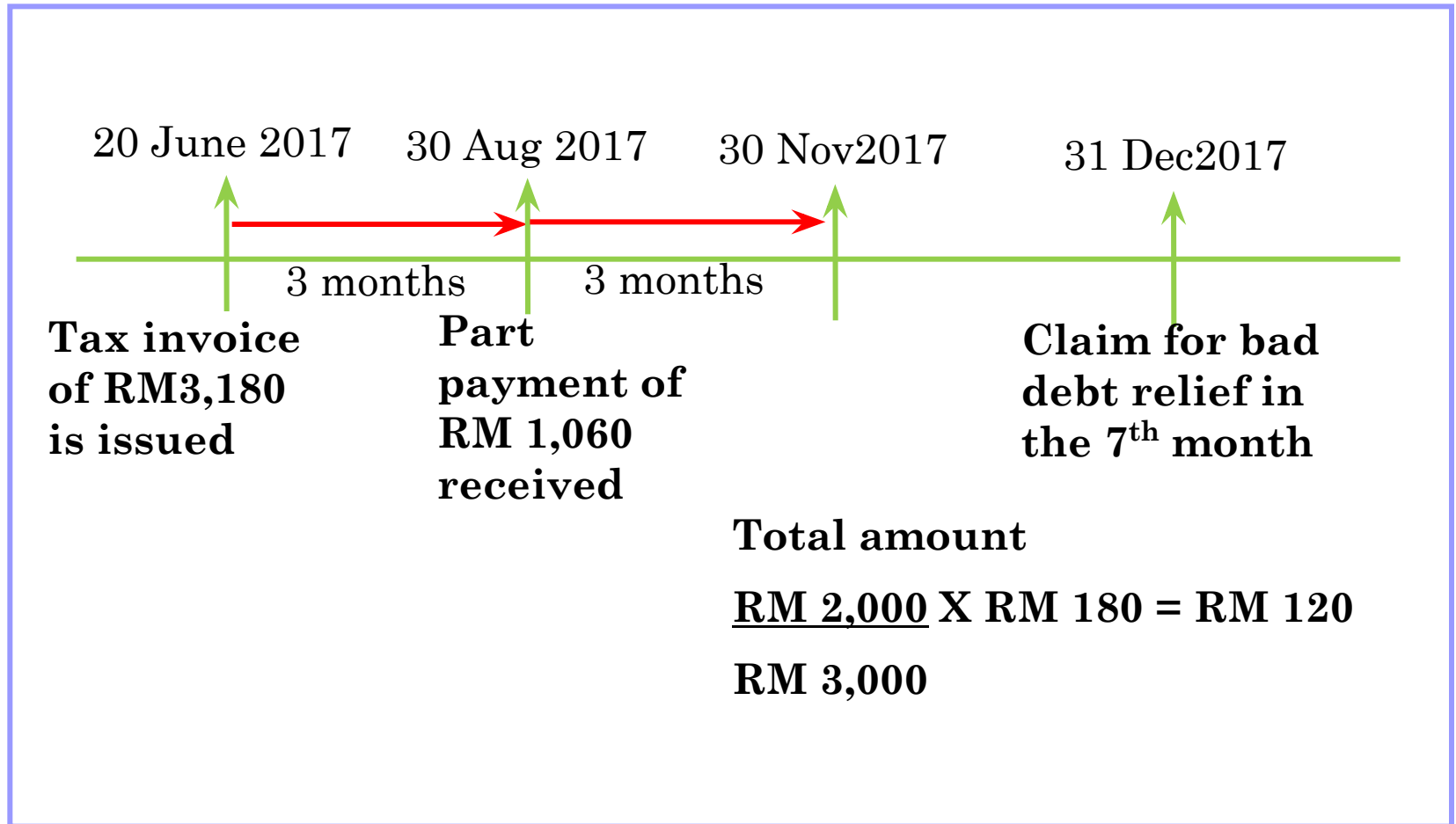
Sufficient efforts have been made to recover the debt



The debtor has become insolvent before the period of six months has elapsed



# BAD DEBT RELIEF – EXAMPLE 2 RECEIVED PARTIAL PAYMENT



# GST TAX CODE



# TAX CODE FOR SUPPLY

GST Code	GST Rate	Description
SR	6%	Standard-rated supplies with GST charged
ZRL	0%	Local supply of goods/services which are zero rated supplies
ZRA	0%	Supply of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan, & Pulau Tioman) which are subject to zero rated supplies.
ZRE	0%	Exportation of goods/services which are zero rated supplies
ES43	0%	Incidental exempt supplies
DS	6%	Deemed supplies
OS	0%	Out of scope supplies
ES	0%	Exempt supplies
RS	0%	Relief supplies
GS	0%	Disregarded supplies
AJS	6%	Adjustment made to Output tax

# TAX CODE FOR PURCHASE



GST Code	GST Rate	Description
TX	6%	Purchases with GST incurred at 6% and directly attributable to taxable supplies
TX-CG	6%	Purchase with GST incurred for capital goods acquisition
TX-IES	6%	Purchase with GST incurred directly attributable to incidental exempt supplies.
TX-ES	6%	Purchase with GST incurred directly attributable to exempt supplies, and only applicable for partially exempt trader/mixed supplier.
TX-RE	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies, and only applicable for partially exempt trader/mixed supplier.
IM	6%	Import of goods with GST incurred
IS	0%	Import under special scheme with no GST incurred
BL	6%	Purchases with GST incurred but not claimable
NR	0%	Purchase from non GST registered person with no GST incurred
ZP	0%	Purchase from GST registered persons with no GST incurred
EP	0%	Purchases exempted from GST
OP	0%	Purchase transactions which is out of the scope of GST legislation
RP	0%	Relief Purchase under GST legislations.
GP	0%	Purchase transactions which disregarded under GST legislation.
AJP	6%	Any adjustment made to Input Tax (e.g., Bad Debt Relief & other input tax adjustments)
TX-NC	6%	GST incurred and choose not to claim the input tax.

# EXAMPLE

Type of supply	Tax Code	Percentage
Sales of stationery	SR	6%
Sales of commercial properties	SR	6%
Sales of apples	ZR	0%
Sales of salmon fish (Frozen)		
Sales of salmon fish (Cooked)		
Sales to Langkawi		
Gift to employees – More than RM 500		
Supply of petrol – RON 95 by petrol station		
Supply of petrol – RON 97 by petrol station		
Supply of petrol to related co		
Bank interest received		
Loan to related parties		
Rental of motor car to related parties		

# EXAMPLE

Type of supply	Tax Code	Percentage
Sales of stationery	SR	6%
Sales of commercial properties	SR	6%
Sales of apples	ZR	0%
Sales of salmon fish (Frozen)	ZR	0%
Sales of salmon fish (Cooked)	SR	6%
Sales to Langkawi	ZRA	0%
Gift to employees – More than RM 500	DS	6%
Supply of petrol – RON 95 by petrol station	RS	0%
Supply of petrol – RON 97 by petrol station	SR	6%
Supply of petrol to related co	SR	6%
Bank interest received	ES-43	N/A
Loan to related parties	OS	N/A
Rental of motor car to related parties	SR	6%

# EXAMPLE

Type of purchase	Tax Code	Percentage
Purchase of trading goods from GST registrant	TX	6%
Purchase of commercial properties		
Purchase of apples		
Importation of trading goods from German		
Purchase of passenger motor car		
Purchase of residential house		
Toll		
Purchase of petrol – RON 95		
Purchase of petrol – RON 97		
Purchase of stationery from non GST registrant		
Salary, EPF and Socso		
Salary, EPF and Socso (recharged by HQ who is a GST registrant)		

# EXAMPLE

Type of purchase	Tax Code	Percentage
Purchase of trading goods from GST registrant	TX	6%
Purchase of commercial properties	TX	6%
Purchase of apples	ZP	0%
Importation of trading goods from German	IM	6%
Purchase of passenger motor car	BL	6%
Purchase of residential house	EP	N/A
Toll	EP	N/A
Purchase of petrol – RON 95	RP	0%
Purchase of petrol – RON 97	TX	6%
Purchase of stationery from non GST registrant	NP	N/A
Salary, EPF and Socso	Blank	
Salary, EPF and Socso (recharged by HQ who is a GST registrant)	TX	6%

# GST RETURN



P.U. (A) 190



**JABATAN KASTAM DIRAJA MALAYSIA  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

**GST - 03**

**PENYATA CUKAI BARANG DAN PERKHIDMATAN  
GOODS AND SERVICES TAX RETURN**

**Nota Penting (Important Notes)**

- 1) Sila isikan borang ini dengan menaip menggunakan **HURUF BESAR**.  
*Please type in using **BLOCK LETTERS**.*
- 2) Sila rujuk Buku Panduan Mengisi Borang Cukai Barang dan Perkhidmatan (CBP).  
*Please refer to Goods and Services Tax (GST) Forms Guide.*
- 3) Ruangan yang bertanda (\*) adalah wajib diisi.  
*Column with (\*) is a mandatory field.*
- 4) Sila tandakan ( X ) dalam petak yang berkenaan.  
*Please tick ( X ) accordingly.*
- 5) Sekiranya mengikrar nilai sifar, sila isi angka "0".  
*If declaring a zero amount, please fill in "0".*
- 6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel [ccc@customs.gov.my](mailto:ccc@customs.gov.my) untuk pertanyaan lanjut.  
*Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email [ccc@customs.gov.my](mailto:ccc@customs.gov.my) for further enquiry.*

**Pindaan**  
*Amendment*

# GST RETURN

- Required to be furnished not later than the last day of the month following the end of the taxable period
- Can submit the return through
  - ✓ Online submission
  - ✓ Manual submission (Post to GST processing centre)
- Tax due is payable not later than the last day on which the taxable person is required to furnish the GST return
- Refund of input tax:
  - ✓ Within 14 working days for online submission
  - ✓ Within 28 working days for manual submission

Name of field GST return	Description
Field 5a	Total Value of Standard Rated Supply (excluding GST)
Field 5b	Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered and other Adjustments)
Field 6a	Total Value of Standard Rated Acquisition (excluding GST)
Field 6b	Total Input Tax (Inclusive of Tax Value on Bad Debt Relief and other Adjustments)
Field 7	GST Amount Payable (Field 5b-6b)
Field 8	GST Amount Claimable (Field 6b-5b)
Field 10	Total Value of Zero Rated Supplies
Field 11	Total Value of Export Supplies
Field 12	Total Value of Exempt Supplies
Field 13	Total Value of Supplies Granted GST Relief
Field 14	Total Value of Goods imported under ATS
Field 15	Total Value of GST suspended under field 14
Field 16	Total Value of Capital Goods Acquired (excluding GST)
Field 17	Total Value of Bad Debt Relief (including GST)
Field 18	Total Value of Bad Debt Recovered (including GST)
Field 19	Breakdown Value of Output Tax in accordance with the Major Industries Code



# EXAMPLES

<b>SALES</b>	<b>Amount Excl. of GST%</b>	<b>GST</b>	<b>Total</b>
Fruit stall	RM 50,000	RM 0	RM 50,000
Restaurant	RM 150,000	RM 9,000	RM 159,000
Disposal of fixed asset	RM 5,000	RM 300	RM 5,300
Received FD income	RM 1,000	N/A	RM 1,000
Loan received from bank	RM 1,000,000	N/A	RM 1,000,000
Rental received (Residential house)	RM 2,000	N/A	RM 2,000

<b>Purchase</b>	<b>Amount Excl. of GST%</b>	<b>GST</b>	<b>Total</b>
Fruit	RM 20,000	RM 0	RM 20,000
Purchase of passenger car	RM 100,000	RM 6,000	RM 106,000
Purchase of lorry	RM 80,000	RM 4,800	RM 84,800
Electricity bill	RM 3,000	RM 180	RM 3,180

Field GST return	Description	RM
Field 5a	Total Value of Standard Rated Supply	
Field 5b	Total Output Tax	
Field 6a	Total Value of Standard Rated Acquisition	
Field 6b	Total Input Tax	
Field 7	GST Amount Payable (Field 5b-6b)	
Field 8	GST Amount Claimable (Field 6b-5b)	
Field 10	Total Value of Zero Rated Supplies	
Field 11	Total Value of Export Supplies	
Field 12	Total Value of Exempt Supplies	
Field 13	Total Value of Supplies Granted GST Relief	
Field 14	Total Value of Goods imported under ATS	
Field 15	Total Value of GST suspended under field 14	
Field 16	Total Value of Capital Goods Acquired (excluding GST)	
Field 17	Total Value of Bad Debt Relief (including GST)	
Field 18	Total Value of Bad Debt Recovered (including GST)	
Field 19	Breakdown Value of Output Tax in accordance with the Major Industries Code -56101 (restaurants and restaurant cum night clubs)	

Field GST return	Description	RM
Field 5a	Total Value of Standard Rated Supply	155,000.00
Field 5b	Total Output Tax	9,300.00
Field 6a	Total Value of Standard Rated Acquisition	83,000.00
Field 6b	Total Input Tax	4,980.00
Field 7	GST Amount Payable (Field 5b-6b)	4,320.00
Field 8	GST Amount Claimable (Field 6b-5b)	
Field 10	Total Value of Zero Rated Supplies	50,000.00
Field 11	Total Value of Export Supplies	
Field 12	Total Value of Exempt Supplies	3,000.00
Field 13	Total Value of Supplies Granted GST Relief	
Field 14	Total Value of Goods imported under ATS	
Field 15	Total Value of GST suspended under field 14	
Field 16	Total Value of Capital Goods Acquired (excluding GST)	80,000.00
Field 17	Total Value of Bad Debt Relief (including GST)	
Field 18	Total Value of Bad Debt Recovered (including GST)	
Field 19	Breakdown Value of Output Tax in accordance with the Major Industries Code -56101 (restaurants and restaurant cum night clubs)	9,300.00

# HOW DOES TAX CODE AFFECT GST RETURN

4) Tarikh Akhir Serahan Penyata dan Bayaran \*  
*Return and Payment Due Date \**

HH (DD) - BB (MM) - TTTT (YYYY)

5) Cukai Output  
*Output Tax*

Amaun (*Amount*)

a) Jumlah Nilai Pembekalan Berkadar Standard \*  
*Total Value of Standard Rated Supply \**

RM

SR, DS

b) Jumlah Cukai Output (Termasuk Nilai Cukai ke atas Hutang Lapuk  
Dibayar Balik dan Pelarasan lain) \*  
*Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other  
Adjustments) \**

RM

SR, DS, AJS

# HOW DOES TAX CODE AFFECT GST RETURN

6) Cukai Input / Input Tax

Amaun (Amount)

a) Jumlah Nilai Perolehan Berkadar Standard dan Berkadar Rata \*  
*Total Value of Standard Rate and Flat Rate Acquisitions \**

RM

b) Jumlah Cukai Input (Termasuk Nilai Cukai ke atas Pelepasan Hutang Lapuk dan Pelarasan lain) \*  
*Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments) \**

RM

7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) \*  
*GST Amount Payable (Item 5b - Item 6b) \**

RM

**ATAU / OR**

8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) \*  
*GST Amount Claimable (Item 6b - Item 5b) \**

RM

9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP?  
*Do you choose to carry forward refund for GST?*

Ya  
Yes

Tidak  
No

# HOW DOES TAX CODE AFFECT GST RETURN

## BAHAGIAN C : MAKLUMAT TAMBAHAN PART C : ADDITIONAL INFORMATION

Amaun (Amount)

10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * <i>Total Value of Local Zero-Rated Supplies *</i>	RM	ZRL, ZDA
11) Jumlah Nilai Pembekalan Eksport * <i>Total Value of Export Supplies *</i>	RM	ZRE
12) Jumlah Nilai Pembekalan Dikecualikan * <i>Total Value of Exempt Supplies *</i>	RM	ES , ES43
13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * <i>Total Value of Supplies Granted GST Relief *</i>	RM	RS
14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * <i>Total Value of Goods Imported Under Approved Trader Scheme *</i>	RM	IS
15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 * <i>Total Value of GST Suspended under item 14 *</i>	RM	IS
16) Jumlah Nilai Perolehan Harta Modal * <i>Total Value of Capital Goods Acquired *</i>	RM	TX-CG
17) Jumlah Nilai Pelepasan Hutang Lapuk Termasuk Cukai * <i>Total Value of Bad Debt Relief Inclusive Tax *</i>	RM	AJP
18) Jumlah Nilai Hutang Lapuk Dibayar Balik Termasuk Cukai * <i>Total Value of Bad Debt Recovered Inclusive Tax *</i>	RM	AJS

## PENALTY FOR LATE FILING OF GST-03

- Any person who fails to furnish return as required shall be liable to a fine
  - ✓ Not exceeding RM 50,000 or
  - ✓ Imprisonment not exceeding 3 years or
  - ✓ Both





## Sec 41(8)- Late Payment Penalty

Where any tax due and payable is not paid by any taxable person after the last day on which it is due and payable under subsection (4) and no prosecution is instituted the taxable person shall pay the following:-

NUMBER OF DAYS TAX DUE IS NOT PAID	NEW RATES OF PENALTIES* Effective Date: 1 <sup>st</sup> January 2017
1 – 30	10 %
1 – 60	25 %
1 – 90	40 %
>90	<b>40 (maximum)</b>



# PRICE DISPLAY



Must be GST  
inclusive

For further discussion on any advisory service,  
please call our directors / managers for  
appointment:

Annie: 017-619 2300    Cindy: 017-665 3500  
Sharon: 017-377 1500    Jing Yee: 017-208 2345



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