



# **ROYAL MALAYSIAN CUSTOMS**

## **GOODS AND SERVICES TAX**

### **GUIDE ON APPROVED JEWELLER SCHEME**

## **Publication**

Date Published: 8 December 2015.

The Guide on Approved Jewellery Scheme as at 7 February 2015 is withdrawn and replaced by the Guide on Approved Jewellery Scheme revised as at 3 November 2015.

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## **INTRODUCTION**

1. This industry guide is prepared to assist businesses in understanding matters with regards to GST treatment on Approved Jeweller Scheme (AJS).

### **Overview of Goods and Services Tax (GST)**

2. Goods and Services Tax (GST) is a multi-stage tax on domestic consumption. GST is charged on all taxable supplies of goods and services in Malaysia except those specifically exempted. GST is also charged on importation of goods and services into Malaysia.

3. Payment of tax is made in stages by the intermediaries in the production and distribution process. Although the tax would be paid throughout the production and distribution chain, only the value added at each stage is taxed thus avoiding double taxation.

4. In Malaysia, a person who is registered under the Goods and Services Tax Act 2014 is known as a “registered person”. A registered person is required to charge GST (output tax) on his taxable supply of goods and services made to his customers. He is allowed to claim back any GST incurred on his purchases (input tax) which are inputs to his business. Therefore, the tax itself is not a cost to the intermediaries and does not appear as an expense item in their financial statements.

## **GENERAL OPERATIONS OF THE INDUSTRY**

### **Approved Jeweller Scheme (AJS)**

5. The manufacturing of jewellery from precious metals requires substantially high input cost on raw materials but sales of jewellery are generally slow moving. This results in manufacturers of jewellery having to bear high input tax upfront while the speed of output tax collection from their sales are not in tandem with their input tax payments. As a consequence of this, the jewellery manufacturers would be burdened with cash flow problems as the rate of their output tax collection would not be able to correspond with that of their input tax liabilities.

6. The AJS is introduced under the Goods and Services Tax Act 2014 (GST Act 2014), in particular section 73 of the GST Act 2014 to help jewellery manufacturers, including toll manufacturers to overcome cash flow problem as implication of the huge payment of input tax coupled with slow or no output tax collections.

7. Under the GST Act 2014, tax charged on supply of prescribed goods made by a taxable person (supplier) to a jewellery manufacturer (approved jeweller) under the AJS will become the liability of the manufacturer and not the supplier. The supplier has to issue a tax invoice for charging GST but is not required to account for the tax. Since the supplier is not required to account for the output tax on such supply, the tax invoice issued must contain the statement as mentioned in regulation 95 of the Goods and Services Tax Regulations (GSTR) 2014 i.e.

“The buyer as stated in this invoice shall account for the output tax on the supply to the Director General in accordance with section 73 of the Goods and Services Tax Act 2014.”

*Please refer to **Appendix 1** for an example of a tax invoice with such statement.*

On the other hand, the approved jeweller is not obliged to pay the tax to the supplier but shall account for the tax on such supply.

8. When such prescribed goods are subsequently manufactured into finished goods and supplied as jewellery to the local market, the approved jeweller has to account for the output tax. If such finished goods are exported, they are to be zero-rated.

9. Jewellery is not defined under the GSTR 2014. However, it also includes ornaments such as bracelets, necklaces, rings, bangles or earrings made of precious metals, set or mounted with gems or imitation gems that have high economic or commercial value.

#### **Definition of “prescribed goods”**

10. The definition of prescribed goods as stated in regulation 93 of the GSTR 2014 is as follows:

- (i) gold which contains at least 99.5% in purity;
- (ii) silver which contains at least 99.9% in purity; and
- (iii) platinum which contains 99.9% in purity.

### **When to account for output tax**

11. The time of supply for an approved jeweller is the earlier of the following:

- (i) when he receives the related tax invoice, or
- (ii) when he makes payment to the supplier.

#### **Example 1:**

- (i) *Date invoice received* - *5<sup>th</sup> March 2016*
- (ii) *Date payment made* - *28<sup>th</sup> April 2016*
- (iii) *The output tax must be accounted for in the **March 2016** GST return.*

#### **Example 2:**

- (i) *Date invoice received* - *10<sup>th</sup> June 2016*
- (ii) *Date payment made* - *12<sup>th</sup> May 2016*
- (iv) *The output tax must be accounted for in the **May 2016** GST return.*

### **Value of prescribed goods for charging output tax**

12. Under the AJS, the approved jeweller will account for output tax on prescribed goods that he acquires locally. The value should be taken as GST-exclusive.

#### **Example 3:**

- (i) *Price of goods charged* - *RM100, 000*

(ii)	Prevailing GST rate	-	6%
(iii)	Output tax chargeable	-	RM100, 000 x 6%
		=	<b><u>RM6,000</u></b>

### HOW TO ACCOUNT FOR OUTPUT TAX

13. Under the AJS, the approved jeweller is not required to pay the tax charged to the supplier but shall account for the output tax on the prescribed goods that he acquires locally. He then nets off the output tax with the corresponding input tax on the acquisition of the prescribed goods in the course or furtherance of his business. In this manner, the approved jeweller does not have to pay GST upfront on such acquisition.

**Example 4:**

*Assuming an approved jeweller received two supplies of prescribed goods in a month from a local supplier as follows:*

<u>Date of invoice</u>	<u>Value of transactions</u>
5 <sup>th</sup> October 2016	RM100,000
10 <sup>th</sup> October 2016	<u>RM200,000</u>
<b>Total</b>	<b>RM300,000</b>

*(Total output tax is RM18,000 i.e. 6% of RM300,000)*

*Accounting of the tax in the GST return should reflect as follows:*

**GST return for the period 1<sup>st</sup> October 2016 to 31<sup>st</sup> October 2016**

<b>Particulars of Output / Input Tax</b>	<b>RM</b>
<b>*Output tax</b>	
- Prescribed goods supplied	RM18,000
<u>Less:</u>	
<b>*Input tax</b>	
- Prescribed goods received	RM18,000

<b><i>Tax payable</i></b>	<b><i>(0.00)</i></b>
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*(\*Assuming there is no other output tax due or input tax claims made in the same tax return)*

## **GST TREATMENT FOR THE INDUSTRY**

### **Conditions for Approved Jeweller Scheme**

14. Like any other special schemes, there are conditions imposed under regulation 94 GSTR 2014 which an approved jeweller must strictly adhere to and the conditions are:

- (a) An approved jeweller must be a GST registered person and registered under section 20 of the GST Act 2014;

The AJS is only open to GST registered persons. Non-registered persons are not eligible to apply for this scheme.

- (b) Monthly taxable period;

An approved jeweller must account for GST on a monthly basis.

- (c) Prescribed goods acquired must be for manufacturing jewellery in the furtherance of a business;

Any acquisition of prescribed goods under the AJS must be solely and specifically for the purpose of manufacturing jewellery in the furtherance of a business carried on by the approved jeweller. Any acquisition of prescribed goods other than for the purpose of manufacturing jewellery does not come under the scope of AJS. For example, approval of AJS cannot be used on any acquisition of prescribed goods for investment purpose.

- (d) Acquisition of prescribed goods must be made in the name of the approved jeweller;

Acquisitions of prescribed goods, either from overseas or locally, to manufacture jewellery must be in the name of the approved jeweller. All imports and exports must be declared under the approved jeweller's

name. However, authorized forwarding agents duly appointed can prepare the import / export forms on the approved jeweller behalf, but the approved jeweller still remain liable for any taxes and duties due or payable on the importations.

- (e) Maintaining a good accounting system;

An approved jeweller must practice and maintain a good accounting system of his business transactions.

- (f) Good compliance record with the RMCD;

An applicant must have good compliance record on any business dealings with the RMCD, including matters that relates to GST. Good compliance record must always be maintained by the approved jeweller.

- (g) Furnishing of security;

Under certain circumstances, an approved jeweller may be required by the Director General (DG) to furnish security, in the form of a bank guarantee or a bond or both to protect the revenue.

- (h) Other conditions as the DG deems fit to impose;

The DG may impose additional or revise any of the condition(s) from time to time as he deems fit. The conditions set here do not preclude or override any other conditions imposed on the approved jeweller under any other schemes in which he might have participated. The DG also reserves the rights to reject any application, to review or revoke any approval granted to him at any time without prior notice given to protect the revenue.

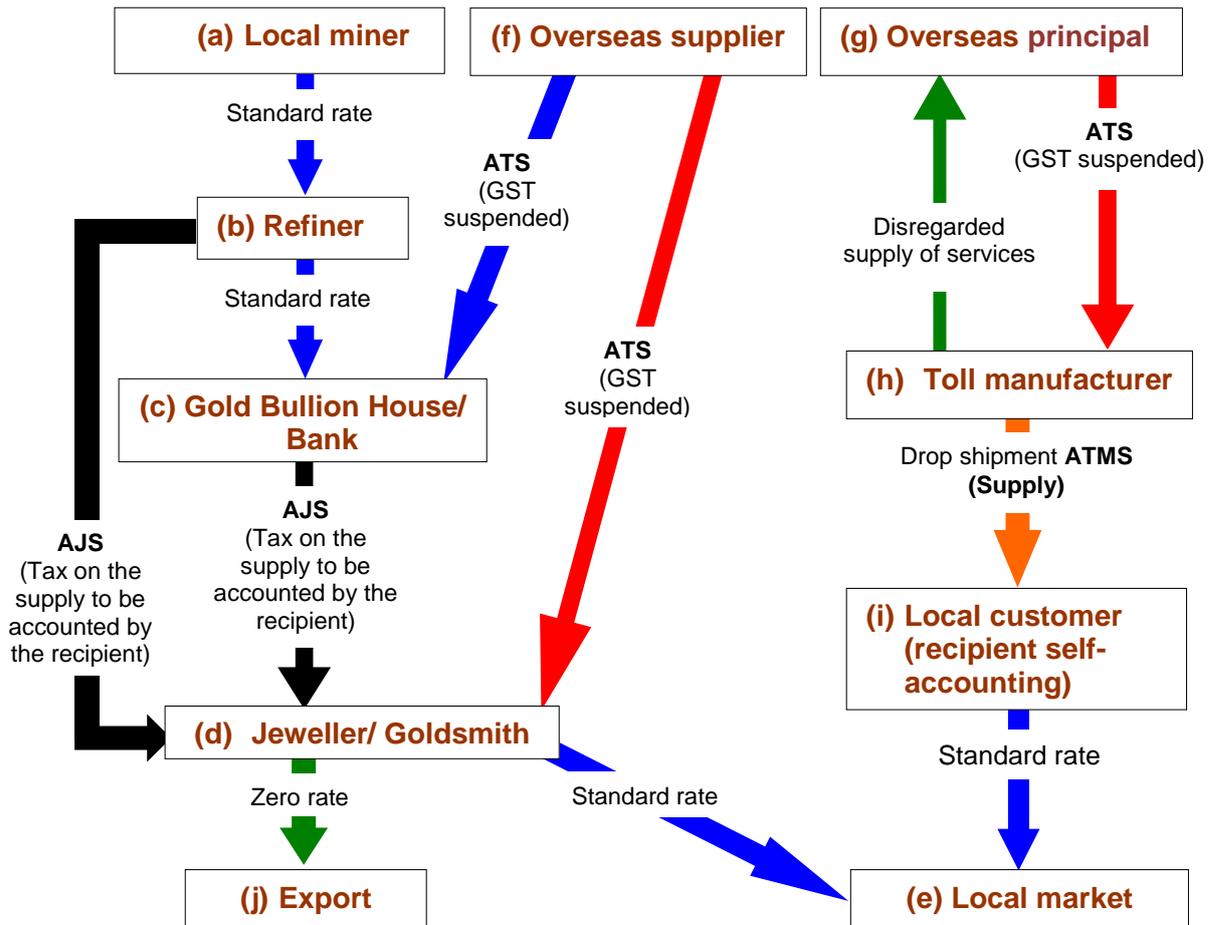
## **ELIGIBLE PERSONS FOR AJS**

15. Only jewellery manufacturers who are also a taxable person is eligible to apply for the AJS subject to an approval by the Director General.

**GST IMPLICATIONS IN THE JEWELLERY INDUSTRY**

16. GST implications on the supply and delivery of prescribed goods and jewellery in the jewellery industry can be illustrated in the diagram below:

**Figure 1: GST implications on the supply and delivery of prescribed goods and jewellery**



17. GST implication on each supply or delivery of prescribed goods and jewellery made from one level of supplier to another as illustrated in the above diagram is further explained as below:

- (a) A supply of gold dust or raw prescribed goods made by a local miner to a refiner is standard rated supply (GST chargeable at the prevailing prescribed rate).

- (b) A supply of prescribed goods made by a refiner to a gold bullion house or a bank is a standard rated supply.
- (c) Tax on a supply of prescribed goods made by a gold bullion house or a bank to an approved jeweller is to be accounted by the recipient and not by the supplier.
- (d) The approved jeweller who acquired prescribed goods from a gold bullion house or a bank would have to account for the output tax on such acquisition. Local supply of jewellery by the approved jeweller is standard rated. If the approved jeweller farms out his manufacturing activities to a toll manufacturer or a subcontractor, the delivery of goods is not a supply. However, any value added activities, including workmanship supplied by the subcontractor is standard rated since it is a supply of services.
- (e) A supply of jewellery made by an approved jeweller to the local market is subject to GST at a standard rate.
- (f) Any importation of prescribed goods, including gold bars by a bullion house or a bank to be supplied to the jewellery industry is standard rated. The bullion house or bank has to pay the GST on the precious metals at the time of importation. However, any bullion house or bank who has an Approved Trader Scheme (ATS) status, the payment of the GST upon importation of the prescribed goods is suspended.. Similar treatment applies to any approved jeweller who imports prescribed goods for manufacturing jewellery.
- (g) The payment of GST on importation of prescribed goods consigned by an overseas principal of a toll manufacturer who is also an approved jeweller under the ATS is also suspended. (An approved jeweller is eligible to apply for an ATS.)
- (h) When a toll manufacturer with an AJS status exports finished goods (jewellery) back to his overseas principal, such delivery is a not a supply. When the toll manufacturer delivers (drop-ships) jewellery to a local customer of the overseas principal, such delivery is a supply which made by the overseas principal under the Approved Toll

Manufacturer Scheme (ATMS). *For further details, please refer to Guide on Approved Toll Manufacturer Scheme (ATMS).*

- (i) When the local customer of the overseas principal receives jewellery from the toll manufacturer under the AJS, the local customer needs to do “recipient self-accounting” when he receives the related invoice from his overseas supplier or when he makes a payment to the supplier, whichever is the earlier, on such delivery. If the local customer is not a registered person, he has to account and pay for the tax in the prescribed form (GST-04) not later than the last day of the subsequent month from the month in which the supply took place. Any supply of jewellery made by the local customer of an overseas supplier to the local market is subject to GST at a standard rate.
- (j) Any export of jewellery made by the jewellery manufacturer to overseas markets is zero-rated.

## ACQUISITION OF PRESCRIBED GOODS FROM AN APPROVED JEWELLER

18. Normally, an approved jeweller would acquire the prescribed goods from banks or bullion houses. However, he is allowed to acquire the prescribed goods from another approved jeweller under the AJS. This means that his supplier who is also an approved jeweller is required to charge the GST on the supply made to the approved jeweller but is not liable to account for the output tax. The recipient of the prescribed goods has to account for the output tax on the purchase of the prescribed goods. The transaction is illustrated in example below.

**Figure 2: Acquisition of Prescribed Goods from an Approved Jeweller**

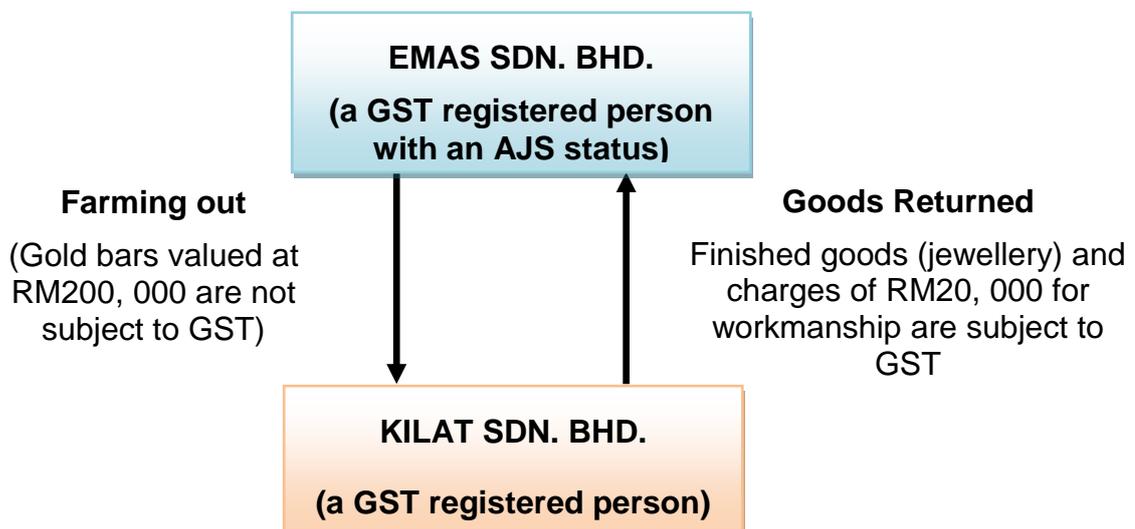


- (i) A Sdn. Bhd. supplies prescribed goods worth RM300,000 to B Sdn. Bhd..
- (ii) A Sdn. Bhd. has to issue a tax invoice and charge GST but does not have to account for the output tax on the supply.
- (iii) B Sdn. Bhd. has to account for the output tax of RM18,000 (6% X RM300,000).

### FARMING OUT TO SUBCONTRACTORS BY APPROVED JEWELLERS

19. Sometimes jewellery manufacturers farm out their manufacturing works to subcontractors or toll manufacturers. This farming out process does not involve the transfer of ownership of the prescribed goods to the subcontractors. The subcontractors would provide workmanship and some other value added activities or raw materials in the manufacturing of jewellery. Implication of GST on farming out of manufacturing works is illustrated in an example below:

**Figure 3: GST Implications on farming out of manufacturing works**



- (i) Kilat Sdn. Bhd. is a subcontractor of Emas Sdn. Bhd.
- (ii) Emas Sdn. Bhd. will deliver gold bars, valued at RM200,000.00 to Kilat Sdn. Bhd. to manufacture jewellery.

- (iii) Emas Sdn. Bhd. does not have to charge output tax on the delivery of the gold bars to Kilat Sdn. Bhd. as there is no transfer of ownership.*
- (iv) Emas Sdn. Bhd. will only issue a delivery order or consignment note to Kilat Sdn. Bhd.*
- (v) Kilat Sdn. Bhd. will return the finished goods (jewellery) to Emas Sdn. Bhd. after the manufacturing process.*
- (vi) Kilat Sdn. Bhd. charges Emas Sdn. Bhd. RM20,000.00 for workmanship fees on the manufacturing of jewellery.*
- (vii) As Kilat Sdn. Bhd. is a GST registered person, he will have to issue a tax invoice and charge output tax of RM1,200.00 [RM20,000.00 x 6% (GST)] on the workmanship fees.*
- (viii) Emas Sdn. Bhd. can claim the GST (RM1, 200.00) charged by Kilat Sdn. Bhd. as his input tax credit.*

## **TOLL MANUFACTURER FOR OVERSEAS PRINCIPAL**

20. There are some local toll manufacturers who manufacture jewellery for overseas principal. The toll manufacturer would be paid fees for workmanship or any other value added activities by his overseas principal.

21. A toll manufacturer would receive gold bars from their overseas principals and under the ATS, the payment of GST is suspended. On the other hand, if his principal source the gold bars locally e.g. bank or gold bullion house, then the acquisition would be subject to GST at a zero rate. The gold bars must be solely used in the manufacturing of jewellery.

22. In certain cases, a toll manufacturer may drop-ship certain portion of his finished goods (jewellery) to the local customer(s) of his overseas principal. The toll manufacturer would have difficulties accounting for output tax on such drop-shipments as the payment for such drop-shipments is billed directly by the overseas principal to the local customer(s). To overcome this difficulty, Approved Toll Manufacturer Scheme (ATMS) is introduced. Under this scheme, the toll

manufacturer does not have to account for the output tax on such drop-shipments. However, the local customer is required to do “recipient self-accounting” as though he himself has supplied the goods. *For further details please refer to guide on ATMS.*

## **TRADE-IN JEWELLERIES**

23. Under the normal rules of GST, trade-in would involve two supplies. If both traders are GST registered persons, their supplies are subject to GST. However, if one trader is a GST registered person while the other is not, then only the supply made by the registered person is subject to GST at a standard rate.

## **RESPONSIBILITIES AND LIABILITIES OF AN APPROVED JEWELLER**

24. An approved jeweller is responsible for anything which is related to his business such as accounting for output tax, keeping records, submission of return etc. Other responsibilities include the followings:

- (a) Must maintain good compliance on any business dealing with the RMCD at all times. If approved jeweller contravenes any law administered by the RMCD, his AJS status will be suspended or revoked. Any breach of conditions may result in suspension or revocation of approval under regulation 96 of the GSTR 2014 by the Director General;
- (b) If at any time the approved jeweller discovers any discrepancies in his stock of prescribed goods or jewellery, he must immediately notify the RMCD;
- (c) An approved jeweller cannot use his ATS status to import goods on behalf of other importers;
- (d) An approved jeweller is responsible and accountable for the GST on the goods acquired locally or imported by him including those cleared for him by his forwarding agent(s);

- (e) If an approved jeweller's goods are cleared by authorized agent(s), all import and export forms must still be signed by the approved jeweller;
- (f) An approved jeweller must issue an authorization letter to forwarding agent(s) appointed by him and keep a record of them; and
- (g) An approved jeweller should immediately notify the RMCD on any change in particulars submitted to RMCD under the AJS.

## **RECORD KEEPING**

25. Approved jewellers must maintain and keep full and true records up-to-date at all times for seven years from the latest date to which the record relates. *For further details of the documents or record keeping, please refer to the Guide on Tax Invoice and Record Keeping.*

## **FREQUENTLY ASKED QUESTIONS**

### **GST on importation**

**Q1: I am an approved jeweller and if I import prescribed goods, do I have to pay GST upfront on the importations?**

A1: If you do not have an Approved Trader Status (ATS) status, you have to pay GST upfront at the point of importation but the GST paid is claimable as your input tax credit. However, as an approved jeweller, you are automatically eligible to apply for the Approved Trader Scheme (ATS). Under the ATS, the payment of GST on importation of goods is suspended. However, the suspended amount of GST needs to be declared in the GST return for the taxable period in which the suspension relates.

**Q2: Gilbert operates a gold bullion house and import prescribed goods from overseas. Can he apply for an ATS status to suspend the payment of GST on such importation?**

A2: The ATS is meant for major re-exporter importing goods for his business activities subject to conditions and approval by the DG. If Gilbert fulfills all the criteria imposed under the ATS, he can apply for the said scheme. If he is not

under the ATS, his importation of prescribed goods will be subject to GST at a standard rate.

**Q3: Shahrul operates a gold bullion house and supply prescribed goods to local jewellery manufacturers. Does he need to charge GST if the buyer is not an approved jeweller?**

A3: Any local supply of prescribed goods to a person who is not an approved jeweller is subject to GST at a standard rate.

**Q4: How do I distinguish whether a buyer is an approved jeweller or not?**

A4: An approved jeweller would possess a valid AJS approval issued by the Royal Malaysian Customs Department. The approved jeweller would have to show proof when purchasing prescribed goods to qualify for the exemption of GST on the purchase. If you have any doubt, you can always check on our website or contact our department to verify the authenticity of the approval.

**Q5: As a banker, how should I issue a tax invoice to an approved jeweller and non-approved jeweller?**

A5: For a non-approved jeweller, a tax invoice issued must show particulars as stated in regulation 22 of the GSTR 2014. Tax must be charged and shown separately. Similarly, a tax invoice must also be issued to an approved jeweller showing particulars stated in the GST regulations. However, the tax invoice issued to an approved jeweller must also contain the following statement as per regulation 95 GSTR 2014, **“The buyer as stated in this invoice shall account for the output tax on the supply to the Director General in accordance with section 73 of the Goods and Services Tax Act 2014”**.

**Q6: I am an approved jeweller. Must I show proof pertaining to my AJS status each time I purchase gold bars from the bank?**

A6: Yes, otherwise the bank will charge you GST on the supply of prescribed goods and you have to pay the GST to the bank.

**Q7: As an approved jeweller, am I allowed to purchase materials other than prescribed goods like chemicals and casting powder without GST?**

A7: No, the AJS status only allows you to purchase prescribed goods without GST but not any other materials.

**Q8: As an approved jeweller, am I allowed to purchase high value gemstones without payment of GST?**

A8: No, acquisition of gemstones does not come under the AJS. As such you are not allowed to use AJS for acquisition of gemstones.

**Q9: I am a jeweller and sometimes I purchase trade in jewellery from my retail customers. Do I have to pay GST on such purchases?**

A9: If your retail customers are GST registered persons, they will charge you GST on your purchases and you have to pay the tax to the suppliers.

**Q10: I am a jewellery retailer and I sometimes acquire trade in second-hand jewellery from walk-in customers. If I resell this jewellery without re-manufacturing it, do I have to account for GST on such sales?**

A10: Such sales are still considered as taxable supplies, even though the jewellery is a second-hand jewellery. If you are a registered person, you have to charge GST and account for the output tax on such supply.

#### **GST implications on toll manufacturing activities for overseas principals.**

**Q11: I am a toll manufacturer with an AJS status. Do I have to pay GST on gold bars which I received from my overseas principal?**

A11: The GST at the time of importation is suspended if you have acquired an ATS status. Otherwise, you will have to pay GST upfront on such importation of gold bars.

**Q12: If I import gold bars on behalf of my overseas principal, who should declare for the gold bars?**

A12: You should declare the importation of the gold bars under your name and be accountable for the importation. However, you can still suspend the payment of GST on such imports under the ATS.

**Q13: If I acquire prescribed goods locally to manufacture jewellery for my overseas principal, should I pay GST on the prescribed goods?**

A13: If you have an AJS status, you have to account for the amount of GST on such acquisitions but you are not required to make payment to the supplier. However, you have to pay the tax on such acquisition without AJS approval.

**Q14: When I deliver the finished goods (jewellery) to my overseas principal, do I have to charge him any output tax on the value added activities which I have performed?**

A14: If you have ATMS status, any value added activities, including workmanship, carried out by you for your overseas principal is to be disregarded. However, you have to charge GST on such supply if you are a GST registered person but without ATMS.

**Q15: Who would be liable if the local customer of my overseas principal failed to do “recipient self-accounting” under ATMS on deliveries made to him or account for the output tax on local supplies he made?**

A15: If the goods are already received by the local customer, the liability to account for the tax on such goods lies with him. If he failed to do “recipient self-accounting” or account for the output tax on any supply made by him, the local customer would be held liable and accountable for any tax that are payable or due.

**Q16: I am a local customer for an overseas supplier. When do I have to do “recipient self-accounting” on the finished goods that I have received from the toll manufacturer?**

A16: You have to do “recipient self-accounting” when you make payment to your supplier or when you received a tax invoice from your supplier for the finished goods, whichever is the earlier.

### **Record keeping**

**Q17: What are the records that need to be maintained?**

A17: All original documents and records related to the supplies, receipts on acquisitions of raw materials and finished goods supplied under the AJS.

**Q18: What is “good accounting system” under the AJS?**

A18: A good accounting system means maintaining of proper accounts and inventory records for tracking and accounting of raw materials that were acquired under the AJS. It also includes proper accounting on work-in-progress, stocks on hand and finished goods supplied to both local and overseas markets. All accounting records must be supported by related original documents and must be kept in accordance with the Principles of Standard Accounting Practices adopted in Malaysia. A good accounting system required of the approved person will be spelt out in the conditions upon approval and must adhere to at all time.

**Q19: When I ceased to be a GST registered person, do I have to account for the output tax on prescribed goods in hand?**

A19: If you are no longer a registered person under GST, you have to account for the output tax on all capital assets and goods in hand.

**Q20: What would happen to the goods in hand if my AJS status is revoked?**

A20: As an approved person under the AJS, you still have to account for the tax charged on the acquisition of prescribed goods by the supplier which you have not accounted for. Any purchase of prescribed goods after the date of revocation will be subjected to GST and you, as a registered person, are allowed to claim the GST incurred as your input tax credit. You may be penalized for any failure to comply with the conditions or the requirement of the law.

**Q21: When I transfer my business as a going concern can I also transfer my AJS status to the buyer?**

A21: Approval granted under the AJS is not transferable. Transferee who is eligible for the AJS status and wish to enjoy AJS treatment should apply for the AJS status himself.

**Q22: Do I still have to account for the GST on prescribed goods that are lost or found missing?**

A22: For any prescribed goods supplied under the AJS that cannot be reconciled with the quantity supplied and the balance at hand, you have to account for the output tax on such discrepancies.

**Q23: What is the duration of an AJS approval and when should I renew it?**

A23: Approval for an AJS status is on a two yearly renewal basis or for a shorter period, as the case may be, and any application for renewal must be made within six months prior to the expiry of each approval period.

**Q24: As an approved person under the AJS, do I have to submit any report to GST office?**

A24. Yes, you have to prepare monthly report known as Lampiran B – 0, P.T. GST Bil. 2D *please refer to Appendix 2* and submit it to the GST office (controlling station) within 15 days after the end of your taxable period including varied taxable period. The template of Lampiran B – 0, P.T. GST Bil. 2D can be downloaded from the GST portal.

## **INQUIRY**

1. For any inquiries for this guide please contact :

Sector VI

GST Division

Royal Malaysian Customs Department

Level 3 – 7, Block A, Menara Tulus,

No. 22, Persiaran Perdana, Presint 3,

62100 Putrajaya.

Email : [gstsector6@customs.gov.my](mailto:gstsector6@customs.gov.my)

## **FURTHER ASSISTANCE AND INFORMATION ON GST**

2. Further information on GST can be obtained from :

(a) GST website : [www.gst.customs.gov.my](http://www.gst.customs.gov.my)

(b) Customs Call Center :

- Tel : 03-7806 7200 / 1-300-888-500
- Fax : 03-7806 7599
- Email : [ccc@customs.gov.my](mailto:ccc@customs.gov.my)

**APPENDIX 1**

NBI Bank BHD No 30 Jalan Amanah, 80000 Johor Bahru, Johor  Tel : (07)60767676		Tax Invoice No:- <b>No. 007</b>  GST Reg No. :- 123456789101		
<b>Tax Invoice</b>				
To:- Habibi Jewel Sdn. Bhd, No. 60, Jalan Satria, 70400 Seremban, Negeri Sembilan (STE121265888)		Invoice Date: 21.4.2015 D/O No : S000345		
S/NO	DESCRIPTION	QTY (KG)	UNIT PRICE (RM)	TOTAL (RM)
1.	Gold Bars	30 unit (30kg)	139,000.00/Kg	4,170,000.000
			Add GST 6%	250,200.00
			<b>Total Sales</b>	<b>4,420,200.00</b>
<i>* The buyer as stated in this invoice shall account for the output tax on the supply to the Director General in accordance with section 73 of the Goods and Services Tax Act 2014</i>				
<i>Terms : -</i>				
Authorized Signature: .....				

**APPENDIX 2**

**PENYATA BULANAN BAGI PERGERAKAN BARANG YANG DITETAPKAN  
DI BAWAH SKIM TUKANG EMAS DILULUSKAN (STE)**

**LAMPIRAN B  
LAMPIRAN B – 0  
P.T. GST Bil. 2D**

Nama Syarikat:

Alamat Syarikat:

No. GST:

No. STE:

Bil.	PEROLEHAN				PEMBEKALAN			CATATAN
	Tarikh Belian	No.Invois Belian	Nilai belian barang yang ditetapkan di bawah STE (RM)	Amaun CBP bagi belian barang yang ditetapkan (RM)	Nilai Jualan Barang kemas (RM)	Amaun CBP bagi jualan barang kemas (RM)	Jualan lain-lain (Logam Berharga Pelaburan, logam berharga - jika ada) (RM)	
	<b>JUMLAH</b>							

Tandatangan:

Saya mengaku bahawa maklumat yang diberi di atas adalah benar dan betul

Nama:

No.Kad Pengenalan:

Jawatan:

*Ni/penyata bulanan syarikat -8.3.15*