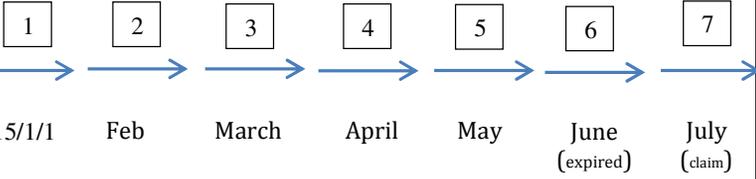


SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
1.	Item 3, 1/2014 Claiming bad debt relief	<p>(ii) The bad debt relief must be claimed immediately after the expiry of sixth months from the date of supply.</p> <p>(iii) If the bad debt relief is not claimed immediately after the expiry of sixth month, then the taxable person must apply in writing for Director General's (DG) approval on his intention to claim at a such later date</p>	<p><i>(wef 23/10/2015)</i></p> <p>(ii) The bad debt relief may be claimed if –</p> <p>(a) requirements under s.58 GSTA and Part X of GST Regulations 2014 are fulfilled; and</p> <p>(b) The supply is made by a GST registered person to another GST registered person; and</p> <p>(iii) The bad debt relief shall be claimed immediately in the taxable period after the expiry of the sixth month from the date of supply;</p> <p><i>(Amended on 23/3/2015)</i></p> <p>(iii) If the bad debt relief is not claimed by the supplier in the immediate taxable period immediately after the expiry of the sixth month, then the taxable person has to notify the Director General (DG) within 30 days after the expiry of the sixth month on his intention to claim at a later date.</p> <p><i>(wef 28/10/2015)</i> Renumbered as (iv)</p> <p><i>(wef 28/10/2015)</i></p> <p>(v) A GST registered person who has made the input tax claim but fails to pay his supplier within six months from the date of supply shall account for output tax immediately after the expiry of the sixth month</p>

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
			(s.38(9) GSTA)
		<p>(iii) The word 'month' in sec.58 refers to calendar month or complete month –</p> <p>Example: Invoice issued on 15th January 2017. For monthly taxable period, the sixth month expires at the end of June and the bad debt relief shall be claimed in July taxable period.</p>	<p><i>(wef 28/10/2015)</i></p> <p>(vi) The word 'month' in sec.58 refers to calendar month or complete month –</p> <p>Example: Invoice issued at 15th January 2017. For monthly taxable period, the sixth month expires at the end of June and the bad debt relief shall be claimed in July taxable period.</p> 
2.	<p>Item 5(i), 1/2014 GST treatment on drop shipment</p> <p>Local company X purchases goods from overseas supplier and later sold the goods to local customer B and issue an invoice (local invoice). The local company X requests the overseas supplier to</p>	<p>The supply made by the local company X to the local company B is an out of scope supply if –</p> <p>(a) there is proof that the transfer of ownership of the goods took place outside Malaysia and before the goods are imported into Malaysia (through shipping document); and</p> <p>(b) the import declaration was in the name of the local company</p>	<p><i>(Deleted July 2015. Please refer to DG's Decision 4/2015)</i></p>

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
	<p>deliver the goods direct to his local customer B. Whether the supply by the local company X to the local company B subject to GST?</p>	<p>B and the value of the imported goods was based on the local invoice.</p>	
<p>3.</p>	<p>Item 5 (ii), 1/2014 GST treatment on drop shipment</p> <p>Local company X purchases goods from a local manufacturer M and request the local manufacturer M to export the goods to his overseas customer.</p> <p>Whether the supply by the local manufacturer M to the local company X subject to GST?</p>	<p>(i) The supply made by the local manufacturer M to the local company X is a standard rated supply, because the transfer of ownership of the goods took place in Malaysia;</p> <p>(ii) The supply made by the local company X to his overseas client can be zero rated if the export declaration was in the name of the local company X.</p>	<p><i>(Deleted July 2015. Please refer to DG's Decision 4/2015)</i></p>
<p>4.</p>	<p>Item 6, 1/2014 Foreign exchange</p>	<p>(i) Paragraph 5 of 3rd Schedule of the GSTA requires business to convert the foreign exchange into ringgit -</p>	<p><i>(Amended 19/12/2014)</i></p> <p>(i) Paragraph 5 of 3rd Schedule of the GSTA requires business</p>

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
		<p>(a) In the case of a supply, at the selling rate of exchange prevailing in Malaysia at the time the supply takes place; or</p> <p>(b) In the case of importation of goods, at the rate of exchange determined by DG at the time applicable for the calculation of customs duty or excise duty and valuation.</p> <p>(ii) Therefore, for imported goods, irrespective whether the importer is GST registered or not, he must use the exchange rate determined by the DG;</p> <p>(iii) In the case of local supply –</p> <p>(a) The businesses may use any of the following exchange rates published by –</p> <ol style="list-style-type: none"> I. BNM; II. any commercial banks in Malaysia or any other banks registered under BNM; III. news agencies e.g. Bloomberg, Reuters, Oanda; IV. foreign central banks e.g. European Central Bank and Federal Reserve Bank of New York. <p>(b) The exchange rate must be –</p> <ol style="list-style-type: none"> I. the prevailing exchange rate (selling rate) corresponding to the time of supply; II. consistently used for internal business reporting and accounting purposes; and III. used consistently for at least one year from the end of the accounting period in which the method first used. 	<p>to convert the foreign exchange into ringgit –</p> <p>(a) In the case of a supply or imported services, at the selling rate of exchange prevailing in Malaysia at the time the supply takes place; or</p> <p><i>(Substitute with new item 23/3/2015)</i></p> <p>(i) Paragraph 5 of 3rd Schedule of the GSTA requires business to convert the foreign exchange into ringgit –</p> <p>(a) In the case of a supply including imported services, at the selling rate of exchange prevailing in Malaysia at the time the supply takes place; or</p> <p>(b) In the case of importation of goods, at the rate of exchange determined by DG at the time applicable for the calculation of customs duty or excise duty and valuation. Therefore, for imported goods, irrespective whether the importer is GST registered or not, he must use the exchange rate determined by the DG;</p> <p>(ii) In the case of local supply including imported services or export of goods, where the supplier and the buyer are both making wholly taxable supplies and both are businesses registered for GST –</p> <p>(a) the businesses may use any of the following exchange rates published by –</p> <ol style="list-style-type: none"> (aa) Bank Negara Malaysia (BNM) ; (bb) any commercial banks in Malaysia or any other banks registered under BNM; (cc) news agencies e.g. Bloomberg, Reuters,

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
		<p>(c) If a GST registered person wants to use an exchange rate other than the rates as in subparagraph III (a) above, he must apply in writing to the Director General for his approval.</p>	<p>Oanda, ASWJ, XE, Strikeiron;</p> <p>(dd) any foreign central banks e.g. European Central Bank and Federal Reserve Bank of New York, Korean Exchange Bank.</p> <p>(b) The exchange rate from any of the published rates in sub paragraph (ii) (a) above must be –</p> <p>(aa) the prevailing exchange rate (selling rate) corresponding to the time of supply;</p> <p>(bb) the monthly average rate of the previous month corresponding to the time of supply;</p> <p>(cc) the month-end average rate corresponding to the time of supply;</p> <p>(dd) the month end selling rate corresponding to the time of supply;</p> <p>(ee) the opening selling rate of the month corresponding to the time of supply;</p> <p>(ff) the average rate of the highest rate plus (+) the lowest rate of the previous month corresponding to the time of supply; or</p> <p>(gg) the hedged exchange rate with banks corresponding to the time of supply;</p> <p>(c) The exchange rate as in sub paragraph (ii) (a) and (b) must be used consistently for internal business reporting and accounting purposes and used for at least one year from the end of the accounting period in which the method was first used.</p> <p>(d) If a GST registered person wants to use an exchange rate other than the rates as in sub paragraph (ii) (a)</p>

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT												
			and (b) above, he must apply in writing to the Director General for his approval.												
5.	Item 8, 1/2014 GST treatment on Office holders/ directors' fees	Additional	<table border="1"> <thead> <tr> <th data-bbox="1283 492 1352 618">No.</th> <th data-bbox="1352 492 1766 618">Type</th> <th data-bbox="1766 492 1902 618">Subject to GST</th> <th data-bbox="1902 492 2047 618">Not Subject to GST</th> </tr> </thead> <tbody> <tr> <td data-bbox="1283 618 1352 1179">1.</td> <td data-bbox="1352 618 1766 1179">A person appointed as a director - a. in his personal capacity (including government pensioner) b. on his expertise (example tax consultant, medical specialists, economists, accountants, including management of the company but hold positions in companies that are not subsidiaries/subsidiary) c. on his personality (example politician or NGO)</td> <td data-bbox="1766 618 1902 1179" style="text-align: center;">√</td> <td data-bbox="1902 618 2047 1179"></td> </tr> <tr> <td data-bbox="1283 1179 1352 1414">2.</td> <td data-bbox="1352 1179 1766 1414">A person is appointed as a director on the capacity of his post (contract of services) - a. civil servants, on office he held b. company's manager, due to</td> <td data-bbox="1766 1179 1902 1414"></td> <td data-bbox="1902 1179 2047 1414" style="text-align: center;">√</td> </tr> </tbody> </table>	No.	Type	Subject to GST	Not Subject to GST	1.	A person appointed as a director - a. in his personal capacity (including government pensioner) b. on his expertise (example tax consultant, medical specialists, economists, accountants, including management of the company but hold positions in companies that are not subsidiaries/subsidiary) c. on his personality (example politician or NGO)	√		2.	A person is appointed as a director on the capacity of his post (contract of services) - a. civil servants, on office he held b. company's manager, due to		√
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SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT	
				his positions he held and became director in subsidiary or subsidiaries. Those who serve on a contract for services, but appointed on the capacity of the office he held and not under his personal capacity.
			3.	A chartered accountant in a listed company is appointed as a director. He also is an expert and qualified person and has his own businesses or hold positions in other companies. ✓
			4.	Members of hospitals visitors' board or members of Syariah Advisor which is not under the personal capacity. ✓
6.	<p>Item 1(iii), 2/2014 Reg. 34 GSTR (Goods and Service Tax Regulations 2014) Motorcar used exclusively for the business purpose as approved by the DG</p>	<p>iii) Motor cars used exclusively for business purposes which Director General may approve are –</p> <p>(a) Test Drive car - a car used for a limited period in order to assess its performance and reliability. (Only for car dealers);</p> <p>(b) Cars used for security purposes – a car used by security officers only for patrol in the company's compound to</p>	<p><i>(Substitute with new item on 23/3/2015)</i></p> <p>iii) Motor cars used exclusively for business purposes which the Director General may approve are –</p> <p>(a) Test Drive car - a car used for a limited period in order to assess its performance and reliability. (Only for car dealers);</p> <p>(b) Cars used for security purposes – a car used by security officers only for patrol in the company's</p>	

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
		<p>protect the business premise;</p> <p>(c) Cars used in providing technical assistance - a car used mainly in providing technical assistance to company's clients e.g. maintenance services, breakdown services and repair services; AND</p> <p>(d) The cars must fulfil the following conditions –</p> <p>(aa) the motor car is registered in the name of the company;</p> <p>(bb) the motor car is not let on hire;</p> <p>(cc) there is no intention to make the motor car available for private use;</p> <p>(dd) the motor car is kept at business premises, used for business trips and must not be taken home overnight by any employee; AND</p> <p>(ee) the motor car has the business's name</p>	<p>compound to protect the business premise;</p> <p>(c) Cars used in providing technical assistance - a car used mainly in providing technical assistance to company's clients e.g. maintenance services, breakdown services, repair services; or</p> <p>(d) Serve as an integral part in the running of a business (cannot continue business without them). It is a business that requires the use of passenger motor cars e.g. leasing of cars, taxi rental business; AND</p> <p>(e) The cars in (a), (b), (c) or (d) above must fulfil all the following conditions –</p> <p>(aa) the motor car is registered in the name of the company;</p> <p>(bb) the motor car is not let on hire;</p> <p>(cc) there is no intention to make the motor car available for private use;</p> <p>(dd) the motor car is kept at business premises, used for business trips and must not be taken home overnight by any employee; AND</p> <p>(ee) the business's name or company's LOGO must be printed on the body of the car.</p>
7.	Item 4, 2/2014 Gift rule	<p>Example:</p> <p>Company ABC give gifts to his employee A in 2015 as follows:</p>	<p>Example: <i>(Amended 23/3/2015)</i></p> <p>Company ABC give gifts to his employee A in 2015 as follows:</p>

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION					AMENDMENT					
			Date	Cost	GST	Time of Supply		Date	Cost	OMV	GST	Time of Supply
		1st Scenario	Apr 2015	RM200			1st Scenario	Apr 2015	RM200			
			Jun 2015	RM200				Jun 2015	RM200			
			Nov 2015	RM300				Nov 2015	RM300			
			Total	RM700	GST 6% x RM700 = RM42	Nov 2015		Total	RM700	RM742	GST 6/106 x RM742 = RM42	Nov 2015
		2nd Scenario	May 2015	RM700	GST 6% x RM700 = RM42	May 2015	2nd Scenario	May 2015	RM800	RM848	GST 6/106 x RM848 = RM48	May 2015
		<p>Company A has to account GST RM42 on the gift in November taxable period for the first scenario and May taxable period for the 2nd scenario.</p>					<p>Company A has to account GST RM42 on the gift in November taxable period for the first scenario and May taxable period for the 2nd scenario.</p>					
8.	<p>Item 5 2/2014 Voluntary Registration for pre commencement of business</p>	<p>ii) The total taxable supply is expected to exceed the threshold within 12 months from the date of application.</p>					<p><i>(wef 28/10/2015)</i> Substitute for the following paragraph:</p> <p>ii) The first taxable supply is made within 12 months from the date of application.</p>					

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT																		
9.	Item 1, 3/2014 What type of newspapers fall under the GST(Zero Rate Supply)Order 2014	<table border="1"> <thead> <tr> <th data-bbox="478 431 743 500">TYPES</th> <th data-bbox="743 431 1026 500">CONTENT</th> <th data-bbox="1026 431 1255 500">FREQUENCY</th> </tr> </thead> <tbody> <tr> <td data-bbox="478 500 743 794">Newspaper E.g. NST, The Star, Utusan Malaysia, Berita Harian, Sin Chew Jit Poh, Malaysia Nanban, Utusan Borneo or Utusan Sarawak</td> <td data-bbox="743 500 1026 794">Mainly of current news of general interest</td> <td data-bbox="1026 500 1255 794">Daily or weekly</td> </tr> <tr> <td data-bbox="478 794 743 1084">Journal/periodicals E.g. The Edge, SME, The Times, Reader's Digests, Solusi, Mangga or The Focus</td> <td data-bbox="743 794 1026 1084">Mainly devoted to the publications of intelligence on subject of a specialised nature or sectional interest (e.g., legal, medical, financial, commercial, fashion or sporting),</td> <td data-bbox="1026 794 1255 1084">weekly, fortnightly, monthly, quarterly or half-yearly</td> </tr> </tbody> </table>	TYPES	CONTENT	FREQUENCY	Newspaper E.g. NST, The Star, Utusan Malaysia, Berita Harian, Sin Chew Jit Poh, Malaysia Nanban, Utusan Borneo or Utusan Sarawak	Mainly of current news of general interest	Daily or weekly	Journal/periodicals E.g. The Edge, SME, The Times, Reader's Digests, Solusi, Mangga or The Focus	Mainly devoted to the publications of intelligence on subject of a specialised nature or sectional interest (e.g., legal, medical, financial, commercial, fashion or sporting),	weekly, fortnightly, monthly, quarterly or half-yearly	<p align="center"><i>(Amended 7/7/2015)</i></p> <table border="1"> <thead> <tr> <th data-bbox="1289 456 1554 524">TYPES</th> <th data-bbox="1554 456 1799 524">CONTENT</th> <th data-bbox="1799 456 2028 524">FREQUENCY</th> </tr> </thead> <tbody> <tr> <td data-bbox="1289 524 1554 786">Newspaper E.g. NST, The Star, Utusan Malaysia, Berita Harian, Sin Chew Jit Poh, Malaysia Nanban, Utusan Borneo or Utusan Sarawak</td> <td data-bbox="1554 524 1799 786">Mainly of current news of general interest</td> <td data-bbox="1799 524 2028 786">Daily or weekly</td> </tr> <tr> <td data-bbox="1289 786 1554 1143">Journal/periodical E.g. The Edge, SME, The Times, Reader's Digests, Solusi, Mangga or The Focus</td> <td data-bbox="1554 786 1799 1143">Mainly devoted to the publications of intelligence on subject of a specialised nature or sectional interest (e.g., legal, medical, financial, commercial, fashion or sporting),</td> <td data-bbox="1799 786 2028 1143">Any frequency</td> </tr> </tbody> </table>	TYPES	CONTENT	FREQUENCY	Newspaper E.g. NST, The Star, Utusan Malaysia, Berita Harian, Sin Chew Jit Poh, Malaysia Nanban, Utusan Borneo or Utusan Sarawak	Mainly of current news of general interest	Daily or weekly	Journal/periodical E.g. The Edge, SME, The Times, Reader's Digests, Solusi, Mangga or The Focus	Mainly devoted to the publications of intelligence on subject of a specialised nature or sectional interest (e.g., legal, medical, financial, commercial, fashion or sporting),	Any frequency
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10.	Item 7, 4/2014 Land Development Agreement between a land owner and a developer	When there is a land development agreement between a land owner and a developer - (i) The land owner (if registered) must charge GST to the developer on the supply of right to use the land or on the supply of land and account the GST;	<p align="center"><i>(Amended 31/3/2015)</i></p> When there is a land development agreement between a land owner and a developer - (i) The land owner (if registered) must charge GST to the developer on the supply of right to use the land or on the																		

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
		<p>(ii) The developer must –</p> <p>(a) charge GST to the land owner on the construction services and other services supplied to the land owner and account the GST; and</p> <p>(b) issue a tax invoice on the supply of the completed property in his name or on behalf of the land owner to the buyer and account the GST.</p>	<p>supply of land at the gross development value (GDV) and account the GST;</p> <p>(ii) The developer must –</p> <p>(a) Account the GST on the supply of construction services and other services to the land owner at the gross development cost (GDC). As the parties in the agreement agreed that the developer shall on its own cost and expenses, be responsible for the works necessary in connection with the proposed development, such construction services and other services are deemed to be supplied by developer. No tax invoice shall be issued to the land owner;</p> <p>(b) Charge GST on the supply of the developed building and issue a tax invoice on such supply of the developed building at the gross development value (GDV) in his name to the end buyer and account the GST; and</p> <p>(c) Charge GST to the land owner on marketing services supplied to the land owner and account the GST (if the developer market the developed property own by the land owner).</p> <p><i>(Amended 31/3/2015)</i> When there is a land development agreement between a land owner and a developer (Parties) to develop a land –</p> <p>(1) In relation to commercial properties –</p> <p>(a) the land owner (if registered) must –</p>

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
			<ul style="list-style-type: none"> (i) issue a tax invoice and charge GST to the developer based on the amount of land owner's entitlement (as per the terms of such land development agreement entered by parties) for the supply of rights to use the land or for the supply of land; and (ii) account the GST. (b) the developer must issue a tax invoice under his name to the end buyer and charge GST on the supply of developed property at the gross development value (GDV); (c) the developer can claim GST paid as his input on - <ul style="list-style-type: none"> (i) his acquisition of rights to use the land or supply of land from the land owner; and (ii) cost incurred in relation to those directly used for the development of the commercial properties(if registered); (2) In relation to mixed supplies (Commercial and Residential Properties) - <ul style="list-style-type: none"> (a) if the approved used of land has not been established by the Parties, the land owner (if registered) must - <ul style="list-style-type: none"> (i) issue a tax invoice and charge GST to the developer based on the amount of land owner's

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
			<p>entitlement (as per the terms of such land development agreement entered by parties) for the supply of rights to use the land or the supply of land; and</p> <p>(ii) account the GST.</p> <p>(b) if the approved used of land is established by the Parties (supported by <i>Surat Kebenaran Merancang</i> and Approved Master Layout Plan as documentary evidences), the land owner must –</p> <p>(i) issue a tax invoice and charge GST to the developer based on the amount of land owner's entitlement (as per the terms of the agreement entered by parties) for the supply of rights to use the land or the supply of land which relates to commercial portion only; and</p> <p>(ii) account the GST.</p> <p>(c) The developer must issue a tax invoice under his name and charge GST to the end buyer on the supply of the developed commercial properties at the gross development value (GDV).</p> <p>(d) The developer –</p> <p>(i) can claim input tax incurred in relation to those inputs directly used for the supply of the commercial properties;</p> <p>(ii) cannot claim input tax incurred in relation to</p>

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
			<p>those inputs directly used for the supply of the residential properties; and</p> <p>(iii) must apportion the input tax incurred for both residential and commercial properties (residual) based on apportionment formula.</p> <p>(3) In relation to exempt supplies (Residential Properties) –</p> <p>(a) The land owner (if registered) cannot charge GST to the developer on the supply of rights to use the land or supply of land;</p> <p>(b) The developer must charge GST on fixtures and fittings and marketing services on the land owner's entitlement (if the developer market the developed property own by the land owner).</p> <p><i>* GDV is referred to the total selling price to the end buyer</i></p>
11.	<p>Item 1, 2/2015</p> <p>The classification of residential property will be based on the design features and essential characteristics and attribute of the property.</p> <p>If SOHO meets the above criteria, is the sale of SOHO apartment classified as a residential</p>	<p>(ii) (c) the sale and advertisement permit is issued under the Housing Development Act (Control and Licensing) 1966; and</p> <p>(d) the developer and the buyer enter into a sale and purchase agreement enforced under the Housing Development Rules (Control and Licensing) 1989.</p>	<p><i>(Amended 7/7/2015)</i></p> <p>(ii) (c) the sale and advertisement permit is issued under the Housing Development Act (Control and Licensing) 1966 Housing Development (Control and Licensing) Ordinance 2013 or Housing Development (Control and Licensing) Enactment 1978; and</p> <p>(d) the developer and the buyer enter into a sale and purchase agreement enforced under the Housing Development Rules (Control and Licensing) 1989, Housing Development (Control and Licensing)</p>

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
	property?		Ordinance 2013 or Housing Development (Control and Licensing) Enactment 1978.
12.	Item 4(i), 2/2015 Claiming special refund of sales tax goods held on hand on 1/4/2015.	(i) Under section 190 GSTA, a person is entitled for a special refund (100% or 20%) if the goods he holds on hand are taxable under the Sales Tax Act 1972 and the sales tax charged on such goods or the amount shown on the invoice has been paid by the claimant before 1st April 2015. However, if there is a credit term given by the supplier, the special refund is allowed to be claimed only if the total value of the invoice is paid before 30th May 2015.	<i>(Amended 7/7/2015)</i> (i) Under section 190 GSTA, a person is entitled for a special refund (100% or 20%) if the goods he holds on hand are taxable under the Sales Tax Act 1972 and the sales tax charged on such goods or the amount shown on the invoice has been paid by the claimant before 1st April 2015. However, if there is a credit term given by the supplier, the special refund is allowed to be claimed only if the total value of the invoice is paid before 30th June 2015.
13.	Item 1, 3/2015 Application for Self Billed Invoice.	(3) The Declaration must be affirmed before a Commissioner of Oath and to be submitted to the nearest customs office together with the list of the suppliers who have agreed to a self-billed invoice. The copy of the Declaration is to be kept by the recipient as internal records. (4) Once the Declaration has been submitted to the nearest customs office, the recipient may issue a self-billed invoice without any further approval from DG.	<i>(Amended 25/5/2015)</i> (3) The Declaration must be affirmed before a Commissioner of Oath and to be submitted to the customs office, GST Division (controlling station) together with the list of the suppliers who have agreed to a self-billed invoice. The copy of the Declaration is to be kept by the recipient as internal records. (4) Once the Declaration has been submitted to the customs office, GST Division (controlling station) , the recipient may issue a self-billed invoice without any further approval from DG.

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
14.	<p>Item 3, 3/2015</p> <p>Period for issuing tax invoice.</p> <p>When does a supplier need to issue a tax invoice?</p>	<p>(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).</p>	<p><i>(Amended 7/7/2015)</i></p> <p>(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 payment made by the buyer on such supply (in full or in part).</p>
15.	<p>Item 1, 4/2015</p> <p>Local company (LC) purchased goods from overseas supplier (OS) and later sold the goods to local buyer (LB) and issue an invoice (local invoice). The LC requests the overseas supplier to deliver the goods direct to his local buyer (LB).</p> <p>Whether the supply made by LC to LB subject to GST?</p>	<p>(c) LC must keep and maintain the following documents –</p> <ul style="list-style-type: none"> (i) Purchase order from LC to OS; (ii) Invoice from OS to LC; (iii) Tax invoice issued by LC to LB stated that the goods are originated from OS; (iv) Written instruction from LC to OS that the purchase goods is to be exported to LB; and (v) Proof of payment from LC to OS and from LB to LC; 	<p><i>(Amended 7/7/2015)</i></p> <p>(c) LC must keep and maintain the following documents –</p> <ul style="list-style-type: none"> (i) Purchase order from LC to OS; (ii) Invoice from OS to LC; (iii) invoice issued by LC to LB stated that the goods are originated from OS; (iv) Written instruction from LC to OS that the purchase goods is to be exported to LB; and (v) Proof of payment from LC to OS and from LB to LC;
16.	<p>Item 2, 4/2015</p> <p>Local company (LC) purchased goods from a local manufacturer (LM) and request LM to export</p>	<p>(1) The supply of goods made by LM to LC is a standard rated supply, because the transfer of ownership of the goods took place in Malaysia. However such supply by will qualify for a zero rate subject to compliance with the following conditions</p>	<p><i>(Amended 7/7/2015)</i></p> <p>(1) The supply of goods made by LM to LC is a standard rated supply, because the transfer of ownership of the goods took place in Malaysia. However the supply by LM to LC and LC to OB will qualify for a zero rate subject to</p>

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NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
	<p>the goods to his overseas buyer (OB).</p> <p>Whether the supply made by LM to LC qualify for a zero rate?</p>	-	compliance with the following conditions -
17.	<p>Item 6, 4/2014</p> <p>Individual supply commercial property</p> <p>Whether an individual has to charge GST when making a supply of his commercial property?</p>	<p>(iii) Any individual owning commercial property at any one time -</p> <p>(a) make a supply of two commercial properties or commercial land not exceeding 1 acre would be treated as not carrying out business even if the sale is more than RM500,000 in a 12 months period;</p> <p>(b) would also be treated as not carrying out business if there is no intention of making a supply;</p> <p>(c) make a supply of rental services on such property is liable to be registered when the turnover for such supply exceeded the threshold amount of RM500,000.</p>	<p><i>(wef 28/10/2015)</i></p> <p>Substitute for the following paragraph:</p> <p>(iii) Any individual who is not a GST registered person is treated as carrying out a business if he at any one time owns -</p> <p>(a) more than 2 commercial properties;</p> <p>(b) more than one acre of commercial land; OR</p> <p>(c) commercial property or commercial land worth more than 2 million ringgit at market price;</p> <p>(iv) Any individual mentioned in paragraph (iii) is liable to be registered as a GST registered person if -</p> <p>(a) he has the intention to supply any of his commercial properties or commercial land; AND</p> <p>(b) the total value of such supply exceeds the prescribed threshold in 12 months periods.</p> <p>(v) 'at any one time' mentioned in paragraph (iii) means</p>

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NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
			<p>at any point of time in his lifetime commencing after the effective date.</p> <p>(vi) Any individual is treated as carrying out a business and making a supply of taxable service if:</p> <p>(a) he is supplying any lease, tenancy, easement, licence to occupy or rent ; AND</p> <p>(b) his annual turnover for such supply has exceeded the prescribed threshold in the period of 12 months.</p>
18.	<p>Item 6, 5/2015 Disbursement and reimbursement</p> <p>What is the treatment of disbursement and reimbursement</p> <p>GST for and</p>	<p>(3) In general, the criteria for disbursement and reimbursement for GST purposes are as follows –</p>	<p><i>(wef 28/10/2015)</i></p> <p>(3) In general, to determine whether it is a disbursement and reimbursement for GST purposes, registered person must fulfilled all the following criteria –</p>