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**TECHNICAL**

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**Indirect Taxation**

**GOODS AND SERVICES TAX (GST) LEGISLATION UPDATES**

The following Orders and Regulations were gazetted on 30 June 2014 and come into operation on 1 July 2014.

**1) [P.U. \(A\) 183-2014 – Goods and Services Tax \(Amount of Taxable Supply\) Order 2014](#)**

The amount of taxable supply for the purpose of registration under subsection 20(1) of the Act shall be RM500,000.

**2) [P.U. \(A\) 184-2014 – Goods and Services Tax \(Rate of Tax\) Order 2014](#)**

The rate of tax shall be fixed at 6% on the supply of goods or services or on the importation of goods.

**3) [P.U. \(A\) 185-2014 – Goods and Services Tax \(Application to Government\) Order 2014](#)**

This Order provides that the supply of goods or services as specified in the Schedule (Description of Supplies) by the Federal and State Government are subject to the provisions of the Act.

**4) [P.U. \(A\) 186-2014 – Goods and Services Tax \(Tax Agent Application Fee\) Order 2014](#)**

The application fee for an approval or renewal of the approval under subsection 170(2) or (4) of the Act shall be RM200.

**5) [P.U. \(A\) 187-2014 – Goods and Services Tax \(Imposition of Tax for Supplies in Respect of Designated Areas\) Order 2014](#)**

This Order imposes GST at the rate fixed under subsection 10(1) of the Act on the following –

- a) the supply of petrol, diesel and liquefied petroleum gas within or between the designated areas or the importation of such goods into the designated areas;
- b) freight services supplied between designated areas;
- c) telecommunication services supplied within or between designated areas;
- d) the importation of cement, marble or rubber into Langkawi; and
- e) the supply of motor vehicles to or within, or the importation of motor vehicles into, Tioman.

**6) [P.U. \(A\) 188-2014 – Goods and Services Tax \(Advance Ruling\) Regulations 2014](#)**

The Regulations lay down the framework of the advance ruling (AR) regime, including the scope of AR, procedures for application for AR, circumstances where an AR shall not be

issued or where an AR is declined, the Director General's power to make assumptions, fees, application for AR not to affect obligations or powers under the Act, etc.

The following Regulations and Notifications were gazetted on 1 July 2014.

7) **P.U. (A) 189-2014 – Goods and Services Tax (Review and Appeal) Regulations 2014**

These Regulations shall come into operation on 1 April 2015. The Regulations lay down the procedures for an application for review and appeal.

8) **P.U. (A) 190-2014 – Goods and Services Tax Regulations 2014**

These Regulations set out the detailed framework of the GST regime and come into operation on 1 July 2014, except for the following:

Regulation 11 – Supplies in relation to construction industry

Regulation 12 – Machines or devices operated by coins, token, etc.

Parts VI -- Input Tax and Partial Exemption

Part VII – Fixed Input Tax Recovery,

Part VIII – Adjustments to the Deduction of Input Tax on Capital Assets,

Part IX – Returns and Payments, and

Part X – Bad Debts Relief,

*which will come into operation on 1 April 2015.*

9) **P.U. (B) 319-2014 – Appointment of Date of Coming Into Operation**

In exercise of the powers conferred by subsection 1(2) of the Goods and Services Tax Act 2014, the Minister appoints the dates on which the various Parts, Sections, Schedules come into operation.

10) **P.U. (B) 320-2014 – Appointment of Effective Date for Imposition of Goods and Services Tax**

In exercise of the powers conferred by subsection 1(3) of the Goods and Services Tax Act 2014, the Minister appoints 1 April 2015 as the effective date for the imposition of the goods and services tax.

Members may view the above Orders and Regulations at the official website of the [Attorney-General's Chambers \(AGC\)](#).

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