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TECHNICAL

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**Indirect Taxation**

**Goods and Services Tax (GST) --- Guidelines on GST Training Grant Application**

Members are informed that the Royal Malaysian Customs Department (RMC) has recently issued [Guideline on GST Training Grant Application](#).

**Salient points to note are stated below:**

In order to ensure the GST training grants benefits the targeted group, the Government has agreed to conduct training in three ways:

**(i) Organised by the Ministry of Finance (MOF), the RMC and other Government Agencies**

Businesses are allowed to send their staff to attend any of the programmes for free. The cost of the programme incurred will be fully borne by the MOF.

**(ii) The programme jointly organised by the MOF/ RMC and Trade/Business Associations or Industry**

Businesses are allowed to send their staff to attend any of the programmes through the respective trade/ business associations or industry for free. The cost of the programme incurred will be fully funded by the MOF.

**(iii) Organised by Trade/ Business Associations or Industry**

Businesses are allowed to send their staff to attend any of the programmes through the respective trade/ business associations or industry for free. The cost of the programme incurred will be reimbursed from the MOF in accordance with the conditions stipulated under Paragraph 2 of the Guidelines.

<p><b><u>Qualifying Conditions for Obtaining GST raining grants</u></b></p>	<ul style="list-style-type: none"><li>• The Associations including Co-operatives under the Malaysia Co-operative Societies Commission legally entity in Malaysia;</li><li>• Submit proposals to the Evaluation Committee pertaining to the GST courses. The proposal shall contain the name of the organisation, company registration certificate from the Companies Commission of Malaysia/ Malaysia Registrar of Societies, total and complete list of participants (if identified), the location of the course, date and the complete list of courses and other relevant details;</li><li>• All the speakers shall consist of officers of the RMC or any individual approved by the RMC and conversant with the laws, regulations or GST</li></ul>
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The trade/ business associations or industry are required to:

	<p>guidelines;</p> <ul style="list-style-type: none"><li>• The programme and course content should obtain prior approval from the GST implementation office, MOF;</li><li>• The Associations are required to prepare a special report and submit to the MOF once the courses are completed include the evidence that the courses have been carried out;</li><li>• The Associations must do all the work related to the operation of the course including planning, identifying participants, invite participants and speakers and the provision of logistics;</li><li>• Grants must be spent in full and shall not be used other than for the purpose of carrying out awareness and training programs GST; and</li><li>• The industry or association does not impose any fees on top of the programs.</li></ul>
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**Application**

Applications for training grants may be submitted to:

Tax Advisor  
GST Office  
Level 3, North Block  
Treasury Building 2  
Ministry of Finance Complex  
Federal Government Administrative Centre  
62592 Putrajaya  
(Attention: Mr. Ahmad Suhaimi bin Endut)

For further enquiries, you may contact the relevant officers listed in the Guidelines.

Members may view the Guidelines on the [Institute website](#) or the [official website of Malaysia Goods and Services Tax \(GST\)](#).

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