

TECHNICAL

Indirect Taxation

[Goods and Services Tax \(GST\) \(Amendment\) Regulations 2015 \[P.U. \(A\) 56/2015\]](#)

The above regulations were gazetted on 27 March 2015 and come into operation on 30 March 2015, except for Regulations 3, 4, 5 and 6 which come into operation on 1 April 2015.

It amends the ***GST regulations 2015*** [P.U. \(A\) 190/2014](#) (the principal regulations) as follows;

Regulation No. (Ref to Principal Regulations)	Amendments
Regulation 2 (Part III – Registration, Regulation 19 – Group registration)	By inserting after subregulation (8) the following: “(8A) Notwithstanding paragraph (1)(b), where the Director General has approved 2 or more companies to be treated as members of a group, such companies shall not cease to be members of that group if the companies make a supply of agricultural land which is an exempt supply under the Goods and services (Exempt Supply) Order 2014 [P.U. (A) 271/2014] to the State Authority to comply with section 3 of the Land Acquisition Act 1960 [Act 486] ”.
Regulation 3 (Part VI - Input Tax and Partial exemption, Regulation 34 – Interpretation)	In the interpretation of “passenger motor car” in paragraph (a) by inserting words in bold (a) hire and drive car which is licensed under Land Public Transport 2010 [Act 715], Commercial Vehicles Licensing Board Act 1987 [Act 334] and Tourism Vehicle Licensing Act 1999 [Act 594].
Regulation 4 (Part VI - Input Tax and Partial exemption, Regulation 40 – Treatment of input tax attributable to exempt financial supplies as being attributable to taxable supplies.)	Subregulation 40(3) is amended as follows: For the purposes of subsection 30(2) and paragraph 187(2)(C) of the Act or paragraph 19(1)(b), 19(2)(a) or 89(2)(a) 88(2)(a) , any reference to wholly taxable supplies includes reference to taxable supply and any exempt supply made under subregulation (1).
Regulation 5 (Part VI - Input Tax and Partial exemption, Regulation 45 – Adjustment of input tax under- deducted due to change of use.)	Paragraph 45(1)(a) is amended by inserting words in bold Where a taxable person has incurred an amount of input tax which has not been attributed to taxable supplies because he intended to use the goods or services in making either exempt supplies or both taxable and exempt supplies; and

Regulation 6 (Part VI - Input Tax and Partial exemption, Regulation 47 – Deemed input tax relating to insurance or takaful cash payments.)	By inserting after subregulation (2) the following:- “(2A) The cash payment referred to in subregulation (2) shall not relate to – (a) any supply other than the supply which is subject to the rate of tax under section 10 of the Act; or (b) any supply to which credit for input tax incurred is disallowed under regulation 36”.
Regulation 7 (Part XII -- Tourist Refund Scheme, Regulation 80 – Conditions for tax refund.)	Paragraph 80(a) is amended by inserting words in bold He is neither a citizen nor a permanent resident of Malaysia not less than 18 years of age and is holding a valid international passport;
Regulation 8 (Part XVI - Approved Jeweller Scheme, Regulation 94 – Application for approval.)	Subregulation 94(1) is amended by inserting words in bold A taxable person is eligible to make an application to the DG, subject to the conditions as specified in subregulation (3), to be an approved jeweller under section 73 of the Act if he is a registered person under section 20 of the Act and he satisfies the DG that his acquisition of goods as specified under regulation 93 is solely for the manufacture of the jewellery in the course or furtherance of his business.
Regulation 9 (Part XXI – Administration, Regulation 113 – Office hours and hours of payment.)	Paragraph 113(1)(b) is amended by inserting words in bold In the States of Johore, Kedah, Kelantan and Terengganu, where the weekly holidays are Friday and Saturday, the hours shall be from 8.00 a.m. from 5.00 p.m. on Monday Sunday to Thursday.
Regulation 10 (First Schedule – Approved Institution)	In the national language text, the heading is amended as follows: “ INSTITUT INSTITUSI DILULUSKAN ”
Regulation 11 (Third Schedule – Relevant Authorities under the Flat Rate Scheme)	By inserting after Paragraph (p) the following: (q) Federal Land Development Authority (r) Rubber Industry Smallholders Development Authority
Regulation 11 (Fourth Schedule – Goods and Services Tax Offices in Malaysia.)	In item I under subheading “Johore” is amended by inserting after “Muar” Batu Pahat Batu Pahat

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. This summary is based on publicly available documents sourced from the relevant websites, and is provided gratuitously and without liability. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this E-CTIM.