

**TECHNICAL**

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**Indirect Taxation**

**TECHNICAL COMMITTEE FOR GST IMPLEMENTATION (TC-GST Imp) MINUTES OF MEETING NO. 1/2017**

The Royal Malaysian Customs Department (RMCD) has released the [Minutes of TC-GST Imp Meeting No. 1/2017](#) held on 30 March 2017 together with the written response to the issues raised at the said meeting. The issues raised at the meeting include the following:

- GST Return.
- Value of Digital Products in a Tangible Medium.
- New Reverse Charge Rule with effect from 1 January 2017.
- Imported services.
- Foreign Exchange Rates.
- Amendments to Customs Form K1/K2.
- Tax Invoice received by Recipient after Six Months from the Date of Issuance.
- S.63 of the Finance Act 2017 – Amendment to Second Schedule.
- Input Tax Credit.
- Directors.
- Employee Benefit.
- Recovery and Penalty for Late Payment of GST.
- Transfer of Going Concern (TOGC).
- Leasing of an Orchard.
- Approved Toll Manufacturer Scheme (ATMS).
- Approved Trader Scheme (ATS).
- Import.
- Credit Note / Debit Note.
- Ex-Work Charges.
- Licensed Manufacturing Warehouse (LMW).
- Delivered at Place (DAP) Incoterm on GST.
- International Services.
- Second-hand Commercial Property Transactions.
- Joint Venture Development.

- Tax Invoice.
- Rebate.
- GST Treatment for Goods Removed from PCA to FIZ.
- Refund of Input Tax Credit (ITC).

Members may view the [Minutes](#) at the website of the Institute.

The minutes of the previous Technical Committee for GST Implementation (TC-GST Imp) meetings are listed in the table below:

No.	Minutes of TC-GST Imp Meetings (MM)	Date of Meeting
1	<a href="#">MM 1-2015</a>	23 March 2015
2	<a href="#">MM 2-2015</a> , <a href="#">MM 2-2015 (updated)</a>	29 April 2015
3	<a href="#">MM 3-2015</a>	10 June 2015
4	<a href="#">MM 4-2015</a>	9 July 2015
4	<a href="#">MM 5-2015</a>	17 September 2015
5	<a href="#">MM 1-2016</a>	30 March 2016
6	<a href="#">MM 2-2016</a>	30 June 2016
7	<a href="#">MM 3-2016</a>	29 September 2016
8	<a href="#">MM 4-2016</a>	22 December 2016

Members may submit their issues arising from complying with the GST regime to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my). The Institute's Technical Committee – Indirect Tax will review the issues and where appropriate forward the issues to the TC-GST Imp for consideration. To facilitate the review and discussion, members are requested to provide the background scenario, the current law and practice, the issues/problems and the recommendation proposed/clarification sought.

#### Disclaimer

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