

TECHNICAL

Indirect Taxation

TECHNICAL COMMITTEE FOR GST IMPLEMENTATION (TC-GST Imp) MINUTES OF MEETING NO. 2/2017

The Royal Malaysian Customs Department (RMCD) has released the [Minutes of TC-GST Imp Meeting No. 2/2017](#) held on 13 July 2017 together with the written response to the issues raised at the said meeting. The issues raised at the meeting include the following:

1. GST Treatment of Reimbursement.
2. New GST Guides and DG's Decisions.
3. Input Tax.
4. Paragraph 5, First Schedule of the GST Act 2014 – Transfer, etc., of business assets.
5. Mitigation of Penalty under Voluntary Disclosure.
6. Disposal of Capital Assets subject to GST.
7. Second Schedule [Section 4] of the GST Act 2014.
8. Payment of Tax.
9. Selling of excess inventory.
10. GST Implications arising from salary deduction from foreign workers, specifically for accommodation costs and immigration levy under Minimum Wage Policy.
11. Reverse Charge.
12. GST Return.
13. Tax Invoice.
14. Delays in Special Refund.

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

Members may submit their issues arising from complying with the GST regime to the Institute at technical@ctim.org.my or 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.

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