

TECHNICAL

Indirect Taxation

GST - FREQUENTLY ASKED QUESTIONS (FAQs) TRANSITIONAL 6% TO 0%

Reference is made to our [e-CTIM TECH-IT 13/2018](#) dated 18 May 2018 on the Ministry of Finance (MOF) announcement of the change of GST rate from 6% to 0% effective from 1 June 2018. Please be informed that the Royal Malaysian Customs Department (RMCD) has issued **FAQs Transitional 6% to 0%** on their website in connection with the MOF's announcement. A total of 69 questions and answers are presented on the following:-

- a. Status of GST
- b. Registration
- c. Deregistration
- d. Tax Invoice
- e. Input Tax Credit
- f. Return
- g. Section 66 GSTA 2014 (Change of Rate)
- h. Impact on Scheme
 - Supply within warehouse
 - Importation: Removal of goods
 - Export
- i. Disallowance of Input Tax
- j. Supply Made in the Designated Area
 - Importation : Removal of goods from free zone
 - Export
- k. Supply Made within the Free Zone
 - Importation : Removal of goods from free zone
 - Export
- l. Public Ruling / Advance Ruling / DG Decision / Decision Made by JKDM
- m. Bill of Demand (BOD) / Investigation / Prosecution / Appeal to Tribunal / Compound
- n. Blacklist
- o. Tax Agent
- p. Audit
- q. General

Members may read the FAQs on the websites of the [Institute](#) and the [RMCD](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the FAQs so that we may raise them to the RMCD.

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