

11 July 2014

Fax: 03-8882 3884

Mr MA. Sivanesan
Deputy Under-Secretary of Tax Division (Indirect Tax & GST)
Pejabat Sektor Dasar Cukai Tidak Langsung dan GST
Aras 6, Blok Tengah, Kompleks Kementerian Kewangan
No. 5, Persiaran Perdana, Presint 2
Pusat Pentadbiran Kerajaan Persekutuan
62592 Putrajaya

Dear Mr Sivanesan,

**GUIDELINES FOR APPLICATION FOR GST TAX AGENT
[PANDUAN PEMOHONAN EJEN CUKAI GST (PPEC GST)]**

We refer to our meeting this morning at the Ministry of Finance (MOF) premises.

On behalf of CTIM, MATA and MIA, we wish to propose a new proviso be inserted at the end of para 2.1(a) of the PPEC GST:

New Proviso at the end of para 2.1 (a):

"Provided that where a person is a member of a body listed under para 2.1(b), the requirement under para 2.1(a) above is waived."

[Bahasa Malaysia version : **Dengan syarat jika pemohon merupakan ahli kepada mana-mana persatuan yang disenaraikan di bawah perenggan 2.1(b), pemohon tersebut dikecualikan daripada memenuhi keperluan di bawah perenggan 2.1(a)."**]

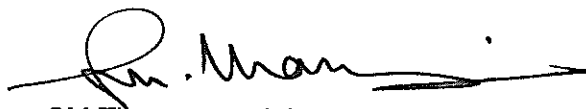
The above proposed amendment has been agreed upon by all the above-mentioned three bodies that will satisfy the qualification criteria agreed upon this morning.

We trust the above is satisfactory to your requirement.

Thank you.

Yours sincerely,

CHARTERED TAX INSTITUTE OF MALAYSIA



SM Thanneermalai
Chairman, Technical Committee – Indirect Tax

- c.c. 1. Tuan Haji Abdul Aziz bin Abu Bakar, President of MATA
 aziz@mata.org.my
2. Ms Yeo Eng Ping, Representative of MIA
 eng-ping.yeo@my.ey.com