
TECHNICAL

Indirect Taxation

Goods and Services Tax (GST) --- Guidelines on GST Training Grant Application

Members are informed that the Royal Malaysian Customs Department (RMC) has recently issued [Guideline on GST Training Grant Application](#).

Salient points to note are stated below:

In order to ensure the GST training grants benefits the targeted group, the Government has agreed to conduct training in three ways:

(i) Organised by the Ministry of Finance (MOF), the RMC and other Government Agencies

Businesses are allowed to send their staff to attend any of the programmes for free. The cost of the programme incurred will be fully borne by the MOF.

(ii) The programme jointly organised by the MOF/ RMC and Trade/Business Associations or Industry

Businesses are allowed to send their staff to attend any of the programmes through the respective trade/ business associations or industry for free. The cost of the programme incurred will be fully funded by the MOF.

(iii) Organised by Trade/ Business Associations or Industry

Businesses are allowed to send their staff to attend any of the programmes through the respective trade/ business associations or industry for free. The cost of the programme incurred will be reimbursed from the MOF in accordance with the conditions stipulated under Paragraph 2 of the Guidelines.

<p><u>Qualifying Conditions for Obtaining GST raining grants</u></p>	<ul style="list-style-type: none">• The Associations including Co-operatives under the Malaysia Co-operative Societies Commission legally entity in Malaysia;• Submit proposals to the Evaluation Committee pertaining to the GST courses. The proposal shall contain the name of the organisation, company registration certificate from the Companies Commission of Malaysia/ Malaysia Registrar of Societies, total and complete list of participants (if identified), the location of the course, date and the complete list of courses and other relevant details;• All the speakers shall consist of officers of the RMC or any individual approved by the RMC and conversant with the laws, regulations or GST
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The trade/ business associations or industry are required to:

	<p>guidelines;</p> <ul style="list-style-type: none">• The programme and course content should obtain prior approval from the GST implementation office, MOF;• The Associations are required to prepare a special report and submit to the MOF once the courses are completed include the evidence that the courses have been carried out;• The Associations must do all the work related to the operation of the course including planning, identifying participants, invite participants and speakers and the provision of logistics;• Grants must be spent in full and shall not be used other than for the purpose of carrying out awareness and training programs GST; and• The industry or association does not impose any fees on top of the programs.
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Application

Applications for training grants may be submitted to:

Tax Advisor
GST Office
Level 3, North Block
Treasury Building 2
Ministry of Finance Complex
Federal Government Administrative Centre
62592 Putrajaya
(Attention: Mr. Ahmad Suhaimi bin Endut)

For further enquiries, you may contact the relevant officers listed in the Guidelines.

Members may view the Guidelines on the [Institute website](#) or the [official website of Malaysia Goods and Services Tax \(GST\)](#).

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