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**TECHNICAL**

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**Indirect Taxation**

**RMC'S DECISIONS ON FREQUENTLY ASKED ISSUES (GST); FAI 2/2014**

The Royal Malaysian Customs (RMC) has recently uploaded the second batch of policy decisions on some of the frequently asked GST issues (FAI) on its GST Portal. The GST issues relate to the following areas:

1. Motor cars used exclusively for businesses – Regulation 34, Goods and Services Tax Regulations 2014 (GSTR).
2. Claiming input tax on business expenses billed in the name of employees.
3. First taxable period for registrants with revenue less than RM5 million.
4. Application of the Gift rule.
5. Voluntary registration for pre-commencement of business.
6. Supply goods to a company branch in a Designated Area.
7. Agent and foreign Principal in relation to importing goods into Malaysia.
8. Claiming special refund for goods held on hand on 1 April 2015.

Members may view the RMC's FAI 2/2014 on the [Institute website](#) or the official website of [Malaysia Goods and Services Tax \(GST\)](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any concern or comments you may have or any clarifications you may wish to seek on the above decisions so that we may raise them to the RMC.

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