
TECHNICAL

Indirect Taxation

**RMC ISSUED DIRECTOR GENERAL (DG)'S DECISION [NO.2-2015](#) AND
DG'S DECISION AMENDMENTS [NO.1-2015](#) & [No.2-2015](#)**

The Royal Malaysian Customs (RMC) has recently uploaded the DG's Decision [NO.2-2015](#) [also known as Frequently Asked GST Issues or FAI] and Amendments to previous DG's Decisions on its GST Portal. The GST policies decided relate to the following issues:

DG's Decision No.2-2015

1. Small Office Home Office (SOHO) [*Paragraph 2, First Schedule of the GST (Exempt Supply) Order 2014[P.U.(A)271/2014]*]
2. Supply of commercial property [*Section 188 of GSTA*]
3. Eligibility for deemed Input Tax [*Regulations 47 of the GST Regulations 2014[P.U.(A)190/2014]*]
4. Claiming special refund of sales tax on goods held on 1/4/2015 [*Section 190 of GSTA*]
5. Whether a debit note is allowed to be issued in order to recover the GST amount [*Section 35 of GSTA and Regulations 25 of the GST Regulations 2014 [P.U.(A)190/2014]*]

DG's Decision Amendment No.1-2015

1. **FAI 1-2014**
 - a. Item 3 – Claiming bad debt relief
 - b. Item 6 – Foreign Exchange
2. **FAI 2-2014**
 - a. Item 1 – Motors cars used exclusively for business purpose as approved by the DG
 - b. Item 4 – Gift Rule

DG's Decision Amendment No.2-2015

1. **FAI 1-2014**
 - Item 7 – Land Development Agreement between a land owner and a developer

Members may forward to the Institute any comments or concerns relating to the above in the template provided [[DG's Decisions No.2-2015](#); [DG's Decision Amendments No.1-2015](#) and [DG's Decision Amendments No.2-2015](#)] via email (technical@ctim.org.my).

Members may view the DG's Decision and Amendment on the [Institute website](#) or the official website of [Malaysia Goods and Services Tax \(GST\) Portal](#).

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