
TECHNICAL

Indirect Taxation

[GST \(Relief\) \(Amendment\) Order 2015 \[P.U. \(A\) 59/2015\]:](#)

The above had been gazetted on 27 March 2015 and comes into operation on 30 March 2015. It amends the principal order [\[P.U. \(A\) 273/2014\]](#) by:

- i) Extending the relief from payment of GST on acquisition of goods to:
 - a) Person importing *"investment precious metal as specified in subitem 4(1) of the First Schedule to the GST (Exempt Supply) Order 2014 [P.U. (A) 271/2014]*.
 - b) Healthcare facilities registered or licensed under the Private Healthcare Facilities and Services Act 1998 (Act 586).
 - c) The importer in respect of goods:
 - Exported for repair or reprocessing and subsequently re-imported, subject to the various conditions as laid down in item 16A as mentioned in this Order.
 - Imported temporarily and subsequently re-exported within 3 months (or such extended period as approved by the Director General of Customs and Excise (DGCE)) subject to the condition that security for GST payable on the goods is furnished to the satisfaction of the Royal Malaysian Customs (RMC) officer.
 - Imported solely for the purpose of propaganda, research or demonstration, subject to the conditions that:
 - it is shown to the satisfaction of the DGCE that the goods are for such purpose;
 - an authorization signed by the DGCE certifying that the goods are for such purpose, is produced to the RMC officer at the place of import/export; and
 - the DGCE may impose such conditions as he may deem necessary.
 - d) Person importing goods using air courier service through Sultan Abdul Aziz Shah Airport, Selangor.
 - e) Person accorded with diplomatic privileges under the Consular Relations (Vienna Convention) Act 1999 and person accorded with privileges and immunities under International Organizations (Privileges and Immunities) Act 1992.
- ii) Removing the condition that requires the Malaysia-Thailand Joint Authority (MTJA), the joint operating company (JOC) or the venturers (of the production sharing contract) with the MTJA to pay 50% of the prevailing GST rate to enjoy the relief from payment of GST on goods not under the Joint Development Area (JDA) Master Exemption List which will be used directly in the JDA.
- iii) Removing the condition that requires the contractors with the MTJA and person approved by the MTJA to pay 50% of the prevailing GST rate to enjoy the relief from payment of GST on crude petroleum and condensates and raw gas produced in and supplied directly from the JDA.

Members may view the full Order on the [official website of Malaysia Goods and Services Tax \(GST\)](#) or on the [official website of the Attorney General's Chambers](#).

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.