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| **DG’S DECISIONS AMENDMENT 5-2015** | | | |
| **NO.** | **DECISION NO.** | **AMENDMENT** | **MEMBERS COMMENTS** |
| **1** | **Item 3, 1-2014**  **Claiming bad debt relief** | **Decision (ii) was substituted** as follows *(wef 23/10/2015)*:  ~~(ii) The bad debt relief must be claimed immediately after the expires of sixth months from the date of supply~~  *(ii) The bad debt relief may be claimed if –*   1. *Requirements under s.58 GSTA and Part X of GST Regulations 2014 are fulfilled; and* 2. *The supply is made by a GST registered person to another GST registered person; and*   *(iii) The bad debt relief shall be claimed immediately in the taxable period after the expiry of the sixth month from the date of supply*  **Decision (iii) renumbered as (iv)** *(wef 28/10/2015)*  **New Decision (v) was inserted** as follows: *(wef 28/10/2015)*  *(v) A GST registered person who has made the input tax claims but fails to pay his supplier within six months from the date of supply shall account for output tax immediately after the expiry of the sixth month (s.38(9) GSTA)*  **Decision (iv) renumbered as (vi)** and restated. *(wef 28/10/2015)* |  |

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| **DG’S DECISIONS AMENDMENT 5-2015** | | | |
| **NO.** | **DECISION NO.** | **AMENDMENT** | **MEMBERS COMMENTS** |
| **2** | **Item 5, 2-2014**  **Voluntary Registration for pre commencement of business** | **Decision (ii) was substituted** as follows *(wef 28/10/2015)*  ~~(ii) The total taxable supply is expected to exceed the threshold within 12 months from the date of application.~~  *(ii) The first taxable supply is made within 12 months from the date of applications.* |  |

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| **DG’S DECISIONS AMENDMENT 5-2015** | | | |
| **NO.** | **DECISION NO.** | **AMENDMENT** | **MEMBERS COMMENTS** |
| **3** | **Item 6, 4-2014**  **Individual supply commercial property**  Whether an individual has to charge GST when making a supply of his commercial property? | ***Decision (iii) was substituted*** *as follows (wef 28/10/2015):*  *~~(iii) Any individual owning commercial property at any one time –~~*   1. *~~make a supply of two commercial properties or commercial land not exceeding 1 acre would be treated as not carrying out business even if the sale is more than RM500,000 in a 12 months period~~* 2. *~~would also be treated as not carrying out business if there is no intention of making a supply;~~* 3. *~~make a supply of rental services on such property is liable to be registered when the turnover for such supply exceeded the threshold amount of RM500,000.~~*   *(iii) Any individual who is not a GST registered person is treated as carrying out a business if he at any one time owns –*   1. *more than 2 commercial properties;* 2. *more than one acre of commercial land;* ***OR*** 3. *commercial property or commercial land worth more than 2 million ringgit at market price;*   *(iv) Any individual mentioned in paragraph (iii) is liable to be registered as a GST registered person if –*   1. *he has the intention to supply any of his commercial properties or commercial land;* ***AND*** 2. *the total value of such supply exceeds the prescribed* |  |
| **DG’S DECISIONS AMENDMENT 5-2015** | | | |
| **NO.** | **DECISION NO.** | **AMENDMENT** | **MEMBERS COMMENTS** |
| **Cont.3** |  | *threshold in 12 months periods.*  *(v) ‘at any one time’ mentioned in paragraph (iii) means at any point of time in his lifetime commencing after the effective date.*  *(vi) Any individual is treated as carrying out a business and making a supply of taxable service if:*   1. *he is supplying any lease, tenancy, easement, licence to occupy or rent ;* ***AND*** 2. *his annual turnover for such supply has exceeded the prescribed threshold in the period of 12 months.* |  |

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| **DG’S DECISIONS AMENDMENT 5-2015** | | | |
| **NO.** | **DECISION NO.** | **AMENDMENT** | **MEMBERS COMMENTS** |
| **4** | **Item 6, 5-2015**  **Disbursement and reimbursement**  What is the GST treatment for disbursement and reimbursement | **Decision (3) was amended** as follows *(wef 28/10/2015)*:  ~~In general, the criteria for disbursement and reimbursement for GST purpose are as follows-~~  *(3) In general, to determine whether it is a disbursement and reimbursement for GST purpose, registered person must fulfilled all the following criteria -* |  |