ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX

GUIDE
ON
DOWNSTREAM PETROLEUM

Publication

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INTRODUCTION

1. This industry guide is prepared to assist businesses in understanding matters in relation to Goods and Services Tax treatment on petroleum downstream activities including retailing. You are advised to read this Guide together with the GST Act 2014, GST subsidiary legislations, General Guide on GST and other GST guides mentioned throughout this Guide.

Overview of Goods and Services Tax (GST)

2. Goods and Services Tax (GST) is a multi-stage tax on domestic consumption. GST is charged on all taxable supplies of goods and services in Malaysia except those specifically exempted. GST is also charged on importation of goods and services into Malaysia.

3. Payment of tax is made in stages by the intermediaries in the production and distribution process. Although the tax would be paid throughout the production and distribution chain, only the value added at each stage is taxed thus avoiding double taxation.

4. In Malaysia, a person who is registered under the Goods and Services Tax Act 2014 is known as a “registered person”. A registered person is required to charge GST (output tax) on his taxable supply of goods and services made to his customers. He is allowed to claim back any GST incurred on his purchases (input tax) which are inputs to his business. Therefore, the tax itself is not a cost to the intermediaries and does not appear as an expense item in their financial statements.

GENERAL OPERATIONS OF DOWNSTREAM PETROLEUM INDUSTRY

5. Downstream petroleum activities include refining (including processing and liquefaction of gas), petro-chemical manufacturing, warehousing (purchasing, storage and distribution) and retailing (marketing).

6. There are two most important primary feedstock or inputs, namely the crude oil (including the condensate) and raw gas. The crude oil is obtained locally or imported from other countries. The crude oil is refined to produce various petroleum products to meet both domestic and overseas markets. Whereas for the raw feed gas, it is

obtained from the local market or overseas and transported direct via pipeline connection into the local gas refineries. The raw feed gas is processed and liquefied to produce a clean processed gas for domestic household, industry and export market.

7. The retail business particularly the dealers or operators of the petrol stations are the franchise or contract holders of the established oil & gas (O&G) petroleum companies while other outlets are small traders merely selling and dispensing of O&G products which complements their other trading businesses.

GST TREATMENT FOR DOWNSTREAM PETROLEUM INDUSTRY

8. The GST treatment on the various stages from refining (including processing and liquefaction of gas), petro-chemical manufacturing, warehousing (purchasing, storage and distribution) to retailing and marketing are elaborated in the following paragraphs.

REFINING

Inward Movement of Feedstock for Oil Refinery

9. The oil refinery requires feedstock such as crude/condensate to be refined or processed into its finished products.

(a) The inward movement of crude oil/condensate from the domestic source into the local refinery is a normal business transaction within the scope of GST.

The exploration and production of crude oil/condensate in the upstream areas is carried out by Production Sharing Contract (PSC) companies which individually sell (other than export) to the local refineries within the same group of companies or refineries run by different companies. This feedstock of crude oil/condensate is subject to GST at a standard rate.

(b) The feedstock which is obtained by importing from other countries is treated as an imported goods and subject to GST at a standard rate.

Inward Movement of Feedstock for Gas Refinery

10. The gas refinery requires raw natural gas as its feedstock to be refined or processed into its finished products.

(a) The gas plant also requires a regular supply of feedstock. The feedstock is the raw natural gas which is obtainable from the domestic upstream areas. This raw gas is transported direct into the processing plant by pipelines.

The GST treatment is similar to subparagraph 9 (a) above. From the perspective of the upstream activities (exploration and production), this raw gas is owned by PSC companies and sold to the gas processing plant which is managed by a different company or a company which is a subsidiary to a group of companies. The raw gas is treated as a supply and is subject to GST at a standard rate.

(b) The feedstock which is obtained by importing from other countries is treated as an imported goods and subject to GST at a standard rate.

Inward Movement of Feedstock into the Designated Area of Labuan

11. The crude oil and raw gas from the well in Malaysian waters (principal customs area) and the well in Brunei waters are transferred to Labuan Crude Oil Terminal and Labuan Gas Terminal respectively in Labuan. The importation of such crude oil and gas into Labuan must be declared in Customs Form No.1. Since Labuan is a designated area,

(a) the importation of crude oil and gas from the well in Malaysian waters (principal customs area) into Labuan is regarded as a supply of goods and subject to GST at a zero rate, and

(b) the importation of crude oil and gas from the well in Brunei waters (overseas) into Labuan is not subject to GST.

Outward Transfer of Refined Petroleum Products

12. Crude oil/condensate is refined into various petroleum products such as petrol, diesel, LPG, lubricating oil, bitumen and many other by-products. All these products are sold either for domestic or export market.

13. From the oil refinery, the refined petroleum product may be delivered continuously by means of a pipeline to the buyer. Supply of petroleum product by a pipeline is treated as a continuous supply. GST needs to be accounted on the payment received or when the invoice is issued, whichever is the earlier.

Refinery to licensed warehouse

14. Sometimes the refined petroleum product (e.g. petrol) is removed and stored temporarily at a licensed warehouse (depot) before selling to the prospective commercial and retail customers.

15. When the product is removed from the refinery's storage tank to be deposited into its own licensed warehouse (depot), it is not a supply and not subject to GST.

16. The supply is subject to GST at a *standard rate* when the product is removed from the refinery's storage tank to be deposited into the buyer's licensed warehouse (depot). However, if both entities (refinery and buyer are in the same group of companies) are registered as a group, the supply involved is disregarded under GST.

Refinery to petro-chemical plant

17. In the downstream petroleum sector, the output of one industry can be the feedstock (input) of another industry. These interconnected industries have created a web of supplies in both input and output levels. This supply is continuously delivered by way of pipelines and the quantity is accounted by meter. The supply is subject to GST at a standard rate.

Refinery to power generating plant

18. The supply is subject to GST at a standard rate when the product, for example diesel, is removed from the refinery to be delivered to the power generating plants. However, if both entities (refinery and power generating plant are in the same group

of companies) are registered as a group, the supply involved is disregarded under GST.

Refinery to petrol station

19. The supply is subject to GST at a standard rate when the products are removed from the refinery to be delivered to the buyer's petrol station. However, oil companies are currently given relief from charging GST under section 56(3)(b) of the GST Act 2014 on supply of petrol RON 95 and diesel to petrol station dealers.

For Export

20. The refined petroleum product removed for export is subject to GST at a zero rate.

Outward Transfer of Processed Gas

21. The raw gas is obtained from the local upstream or overseas. It is processed to produce various useful gases such as methane, ethane, propane, butanes, pentanes and other heavier gases. These products are sold to various categories of customers in the domestic market and export market.

22. From the gas refinery, the processed gas may be delivered continuously by means of a pipeline. Supply of processed gas by a pipeline is treated as a continuous supply. GST needs to be accounted on the payment received or when the invoice is issued, whichever is the earlier.

23. The processed gas is sold as a fuel gas to power-generating companies. The supply of processed gas to the power-generating companies is subject to GST at a standard rate.

24. The product Liquefied Petroleum Gas (LPG) is sold in bulk to the bottling plant which then bottled the LPG into standard packaging metal cylinder for domestic market. The LPG sold in bulk to the bottling plant and in standard packaging metal cylinder to domestic household is subject to GST at a standard rate. However, stockists, dealers and retailers are currently given relief from charging GST under section 56(3)(b) of the GST Act 2014 on sale of LPG in 14 kg packaging and below.

25. The processed gas removed for export is subject to GST at a zero rate.

PETRO-CHEMICAL MANUFACTURING

Transfer of Finished Product

26. In the petrochemical manufacturing sector, the industries are comparatively complex and highly inter-connected especially in terms of their production and mode of transportation. The output (finished product) of an industry may be an input (raw material) of another. This may be delivered continuously by means of a pipeline. The supply of petroleum product by a pipeline is treated as a continuous supply. GST is required to be accounted on the payment received or when the invoice is issued, whichever is the earlier.

WAREHOUSING

Inward Transfer of Stock

27. One of the fundamental activities of the petroleum depot is purchasing stock for storage. The stock of petroleum products are obtained from the following sources:

(a) Local suppliers or refineries.

(b) Foreign countries (importation).

28. The stock purchased from the local source (refinery) is subject to GST at a standard rate when deposited into a depot, whether or not such depot is licensed under section 65 of the Customs Act 1967. Such supply is still subject to GST even if both the refinery and the depot are licensed under section 65 of the Customs Act. However, there is no supply if there is no transfer of ownership when the stock is deposited into the depot.

29. The imported petroleum stock is subject to GST at a standard rate when deposited into a depot not licensed under section 65 of the Customs Act 1967. However, any GST payable involving the imported stock of petroleum product which is to be deposited into a licensed depot is suspended. The GST payable on the supply of the imported stock from one licensed depot to another licensed depot is also suspended. There is no supply if there is no transfer of ownership when such imported

stock is transferred from one licensed depot to another licensed depot but the GST payable is still suspended. For further information on the GST Warehousing Scheme facility, please refer to the GST Guide on Warehousing Scheme.

30. The licensed depot operator is required to keep correct and complete record of imported and local stocks separately.

Outward Transfer of Stock

31. The petroleum products are marketed to two main categories of customers, i.e. commercial customers and retailers. Petroleum products marketed to commercial customers such as power generating companies and retailers such as petrol stations are subject to GST at a standard rate. However, oil companies are currently given relief from charging GST under section 56(3)(b) of the GST Act 2014 on supply of petrol RON 95 and diesel to petrol station dealers.

Downstream Petroleum Joint Venture

32. For GST purposes, the joint venture (JV) provision under section 69 of the GST Act 2014 is not applicable to downstream petroleum related activities. The downstream petroleum companies do form a joint operating company (JOC) under the joint operating agreement (JOA) arrangement in order to enhance better efficiency and technical capability. Usually the partners in a downstream petroleum JV will appoint the JOC as the manager to make acquisitions or supplies on behalf of the JV. This JOC is registered as a separate entity which is not a participating party to the JV. Its ultimate function is to service the partners or act as a manager.

33. The joint operating company must be registered under GST for providing the supply of services to the JV partners. The supply of services normally rendered by the manager in the downstream sector is the receiving, storing and dispensing of petroleum products for the JV partners. In return, the manager is to charge management fees to all the JV partners based on the equity proportion of the JV. This management fees is subject to GST at a standard rate. The partners of the JV must be registered for GST separately. They will separately account and pay GST for the supply of goods or petroleum products stored in the storage tanks or depot operated by the JOC.

34. The swapping of petroleum stock among the partners is not uncommon in the depot's joint venture. This is done for the purpose of cushioning the unexpected shortage of stock pending the arrival of the new shipment of stock. The details of stock (product's type, quality and quantity) being swapped must be recorded and GST must be accounted for accordingly. The tax invoice must be issued within 21 days after the swap. The swapping of stock is a supply. Thus, it is subject to GST at a standard rate. The supplier charges GST on the supply and the recipient is entitled to claim the GST paid as his input tax credit.

RETAILING

Operator (Dealer) of Petrol Station

35. There are 3 types of petrol stations such as follows :

(a) "Dealer Owned Dealer Operated" (DODO) petrol station;

(b) "Company Owned Dealer Operated" (CODO) petrol station; and

(c) "Company Owned Company Operated" (COCO) petrol station.

36. The operator (dealer) of the DODO or CODO petrol station signed a contractual arrangement with an established oil company to sell petroleum products (petrol, diesel and other petroleum products) to its retail customers. Under the contract, the oil company imposed commission on sales. As for the COCO petrol station, it is owned and operated by the oil company itself.

37. Most of the petrol station also operates a convenience store and provides a myriad of supply of goods and services such as food & drink, car servicing, e-payment/ATM and other utility services.

38. The operator of the petrol station is required to be registered for GST if his taxable sales turnover exceeds the registration threshold. The operator is responsible to charge GST on the supply of goods and services made by the petrol station.

39. With regards to the franchised goods or services and other supplies made available in the convenience store, the operator of the petrol station should charge GST on the supply made by him. He can claim input tax credit on his acquisitions,

provided the tax invoices are issued under the operator's name and complied with other documentary requirements.

40. The operator of the DODO or CODO petrol station is required to be registered for GST under his own name. The threshold calculation is based on the total supply of goods and services made by the station and its convenience store within a 12 months period. The operator is responsible to charge GST on the supply of goods and services provided by the petrol station and its convenience store.

41. The COCO petrol station which is owned and operated by the oil company must be registered under the oil company's name. The threshold calculation is based on the total supply of goods and services by the oil company within a 12 months period. The oil company is responsible to charge GST on the supply of goods and services provided by the COCO petrol station and its convenience store.

42. A petrol station is normally making the following supplies :

(a) Supply of petroleum products such as petrol RON 95, petrol RON 97, diesel and Compressed Natural Gas (CNG). Currently, operator or dealer of a petrol station is given relief from charging GST on supply of petrol RON 95, diesel and CNG (for NGV vehicle) under section 56(3)(b) of the GST Act 2014;

(b) Supply of food in the convenience store and provision of services such as car repair and car wash. These supplies are subject to GST at a standard rate;

(c) Supply made under loyalty program. Awarding of loyalty points is not a supply. Goods redeemed with a loyalty card are subject to GST at a standard rate at the time of redemption;

(d) Supply of free gift. Gift of goods worth not more than RM500 in value made in the course or furtherance of business to the same person in the same year is not subject to GST;

(e) Franchise fee paid/received by the dealer. This is subject to GST at a standard rate;

(f) Rental paid/received by the dealer. This is subject to GST at a standard rate; and

(g) Prepaid card top-up service. The commission charged is subject to GST at a standard rate.

Claim of Input Tax Credit for the Construction of Petrol Station

43. GST is paid on supplies acquired for the construction of a petrol station. The GST paid is claimable as input tax credit.

44. Under the DODO contractual arrangement, the construction cost is incurred by the operator or dealer. If the operator or dealer is registered under GST, he is entitled to claim the GST paid on the construction of the petrol station as his input tax credit.

45. As for the CODO contractual arrangement, the construction cost is incurred by the oil company. The GST registered oil company is entitled to claim the GST paid on the construction of the petrol station as his input tax credit.

46. The COCO petrol station is owned and operated by the oil company itself. The construction cost is incurred by the oil company. The GST registered oil company is entitled to claim the GST paid on the construction of the petrol station as his input tax credit.

Subsidy

47. A subsidy is given on supply of diesel by a certain category of buyer e.g. petrol station dealer and fisherman to recover their cost of production. Certain fishermen are allowed to purchase diesel at a subsidised price. If the sale of diesel at retail level is RM1.70 per litre, the eligible fishermen can purchase the diesel with a subsidised price of RM1.45. The seller such as Persatuan Nelayan Kawasan who sells the diesel to the fishermen will claim the subsidy (RM0.25 per litre) from the Ministry of Finance. This subsidy claim is subject to GST. However, oil companies and Persatuan Nelayan Kawasan are given relief from charging GST under section 56(3)(b) of the GST Act 2014 on their subsidy claim to the Government.

48. Persatuan Nelayan Kawasan is also given relief from charging GST under section 56(3)(b) of the GST Act 2014 on supply of petrol RON 95 and diesel to fishermen of fishing zone A, B and C. However, supply of diesel by Persatuan Nelayan Kawasan to fishermen of fishing zone C2 is subject to GST at a standard rate.

49. If the subsidy given is in the form of goods where the supply of the goods is subject to GST, then GST is charged at a subsidised price.

FREQUENTLY ASKED QUESTIONS

Group Registration

Q1. Due to the complex nature of the petroleum downstream business, there are many registered companies which are interconnected to each other in terms of operations and equity control. For example, Company 'A' is a large oil and gas conglomerate. Under its operations, there are myriad of business activities inter-related to each other such as refining, storage and distribution, marketing/retailing, logistic and transportation, and Research and Development. Each of these activities is managed and administered by a registered company. To achieve cost efficiency of compliance, Company 'A' has opted to register for GST group registration. Are the companies eligible for GST group registration?

A1. Group registration is a facility that allows two or more related companies to register as a group for GST purposes. The pre-requisite conditions for group registration are:

(a) each company must be making wholly taxable supplies. However, where a company is making incidental exempt supplies, the company is also allowed to be a member of the group (Please refer to GST General Guide for details on incidental exempt supplies);

(b) each company must be GST registered individually before they register as a group;

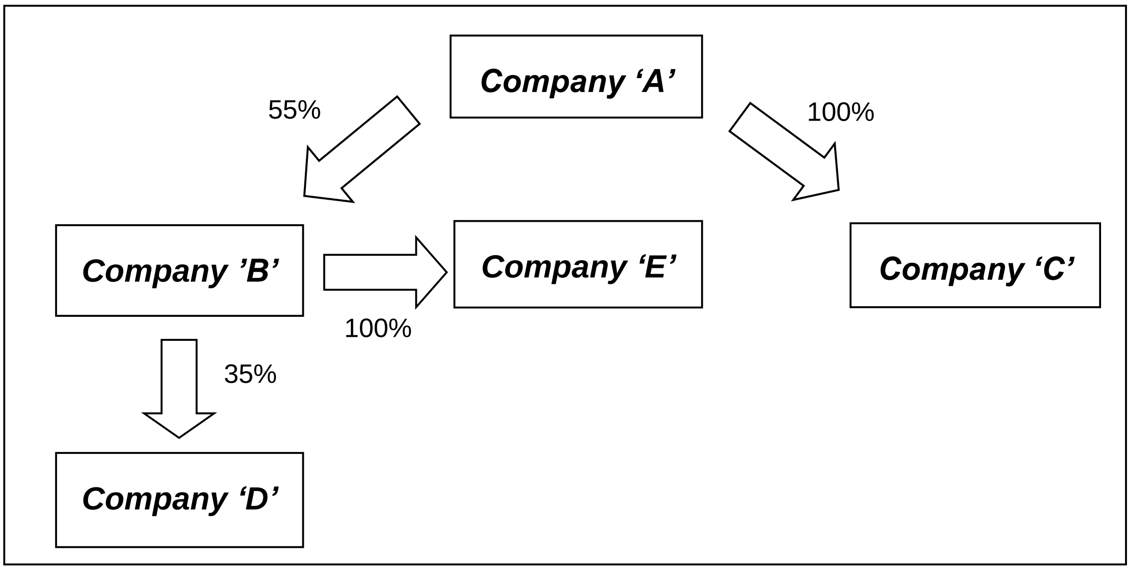
(c) company holding more than 50% of the issued share capital is considered as having controlling power over the other companies; and

(d) all members of the group shall be jointly and severally responsible for the payment of tax.

For the purpose of group registration, a company is considered to have control over another company either directly or indirectly through subsidiaries by holding more than 50% of the issued share capital of the other company.

An illustration of **direct** and **indirect** controls is shown below:

Figure 1:Control Test for Group Registration



Note: Company **A** has direct control in Companies **B** and **C**. They are eligible to be members of a group because Company **A** has 55% stake in Company **B** and 100% stake in Company **C** respectively, i.e. more than 50% of the issued share capital.

Company **A** has an indirect control (stake) of 55% {55% x 100%} in Company **E** and thus Company **E** is also eligible to be a member of the group. Company **D** cannot be a member of the group because Company **A** has only an indirect control (stake) of 19.25% {55% x 35%} in it.

Bunker Oil

Q2. Domestic-registered and foreign-registered vessels berthing at the local ports to acquire the supply of bunker oil. What is the GST treatment on the bunker oil supplied to the ships?

A2. The supply of bunker oil to the following ships are subject to GST at a zero rate:

(a) ships which are involved with international voyages; and

(b) ships that ply between ports of Peninsular Malaysia and East Malaysia but it stops in Singapore or Indonesia in between the journey.

The supply of bunker oil to the following ships are subject to GST at a standard rate :

(a) fishing boats including trawlers and deep sea fishing boats;

(b) local movement cargo vessels;

(c) domestic passenger ships such as ferries;

(d) domestic travel ships such as cruises; and

(e) non cargo carrying ships like tugboats, dredgers, cable layer and submarines.

Supply of fuel to Airlines

Q3. What is the GST treatment for the supply of fuel to airlines?

A3. Supply of fuel for domestic flights is subject to subject to GST at a standard rate and zero rate for international flights.

Storage Loss

Q4. Storage loss is a loss of petroleum products while being stored in the bonded oil depot after taking into account the permissible loss percentage due to natural causes such as evaporation and thermal variation. During the monthly measurement, a warehouse operator realized that he has incurred losses of diesel and petrol arising from the storage in the bonded warehouse or depot. Is the operator liable to pay GST on the losses exceeding the permissible loss percentage?

A4. Yes, the loss over and above the permissible loss percentage is subject to GST at a standard rate. However, the loss not exceeding the permissible loss percentage is not a supply and therefore not subject to GST. The permissible loss percentage is to be determined by the Director General of Customs.

Transit Loss

Q5. Sometimes, the oil depot received supply from the local petroleum refineries or other licensed petroleum depots. During the transmission process of the petroleum products, either by direct pipeline or by vessel, the company may incur loss which exceeded the permissible loss percentage. Is this loss liable to GST?

A5. Yes, the loss over and above the permissible loss percentage is subject to GST at a standard rate.

Import Loss

Q6. Import loss is quite similar to that of transit loss. The only difference is that the goods or stock is imported. Is the loss subject to GST?

A6. Yes, it is subject to GST at a standard rate if the quantity of loss exceeds the permissible loss percentage.

Continuous Supply of Feedstock

Q7. In the highly integrated petroleum complex, the finished product of one plant becomes the feedstock or raw material of the other. The supply is transferred between plants by pipelines on a continuous basis. All the companies involved in the complex are companies of the same group. What is the GST treatment for the feedstock supplied within the highly integrated petroleum complex?

A7. The company which supplies the feedstock has to charge GST while the company receiving the feedstock is entitled to claim the GST as input tax credit. The supply of petroleum product by a pipeline is treated as a continuous supply. GST has to be accounted for when payment is received or when the invoice is issued, whichever is the earlier. However, the companies involved may be eligible for group registration subject to the fulfillment of the GST group registration requirements. For group registration, supply between members of the same group is disregarded. Supply to non members of the group is subject to GST.

Operating in Foreign Country

Q8. What is the GST treatment for supplies received and made by a subsidiary company operating in a foreign country?

A8. If a company located in Malaysia makes a supply of goods and services to a subsidiary company operating in a foreign country, the supply is treated as zero-rated.

Any supply made by the subsidiary company is treated as out of scope and therefore not subject to GST because the supplies of goods and services made by him are outside Malaysia.

Company Registered in Designated Area

Q9. A company which is located in a designated area is intending to undertake business activities within Malaysia. The business activities will have the GST implications. Is the company eligible to register for GST and entitled to claim input tax credit for GST charged by his suppliers?

A9. Yes, it is eligible to register for GST and is entitled to claim GST incurred on the inputs acquired.

Under GST, designated areas (DA) refer to Langkawi, Labuan and Tioman. The GST treatment for supply of good and services in relation to the DA is as follows:

(a) Supply of goods and services (except for selected goods and services prescribed by the Minister of Finance) within the DA is not subject to GST.

(b) Supply of selected goods and services prescribed by the Minister of Finance within the DA is subject to GST at a standard rate.

(c) Supply of goods (except for selected goods prescribed by the Minister of Finance) from principal customs area to the DA is subject to GST at zero rate.

(d) Supply of selected goods prescribed by the Minister of Finance from the principal customs area to the DA is subject to GST at a standard rate.

(e) Supply of services from principal customs area to the DA is subject to GST at a standard rate.

(f) Supply of goods and services from the DA to principal customs area is subject to GST at a standard rate.

(g) Supply of goods (except for selected goods prescribed by the Minister of Finance) from one DA to another DA is not subject to GST.

(h) Supply of selected goods prescribed by the Minister of Finance from one DA to another DA is subject to GST at standard rate.

(i) Supply of services (other than freight services and selected services prescribed by the Minister of Finance) from one DA to another DA is not subject to GST.

(j) Supply of freight services and selected services prescribed by the Minister of Finance from one DA to another DA is subject to GST at a standard rate.

(k) Importation of goods and services (except for selected goods and services prescribed by the Minister of Finance) into the DA is not subject to GST.

(l) Importation of selected goods and services prescribed by the Minister of Finance into the DA is subject to GST at a standard rate.

(m) Exportation of goods and services from the DA to overseas is subject to GST at a zero rate.

For further details about the selected goods and services prescribed by the Minister of Finance to be subjected to GST with regards to DA, please refer to the Goods and Services Tax (Imposition of Tax for Supplies in Respect of Designated Areas) Order 2014.

Export of Liquefied Natural Gas (LNG)

Q10. The LNG is to be delivered under free-on-board (FOB) for export. Under this delivery arrangement, the actual quantity and value are to be known at a later date at the port of destination. When do I have to account for the GST on the LNG exported?

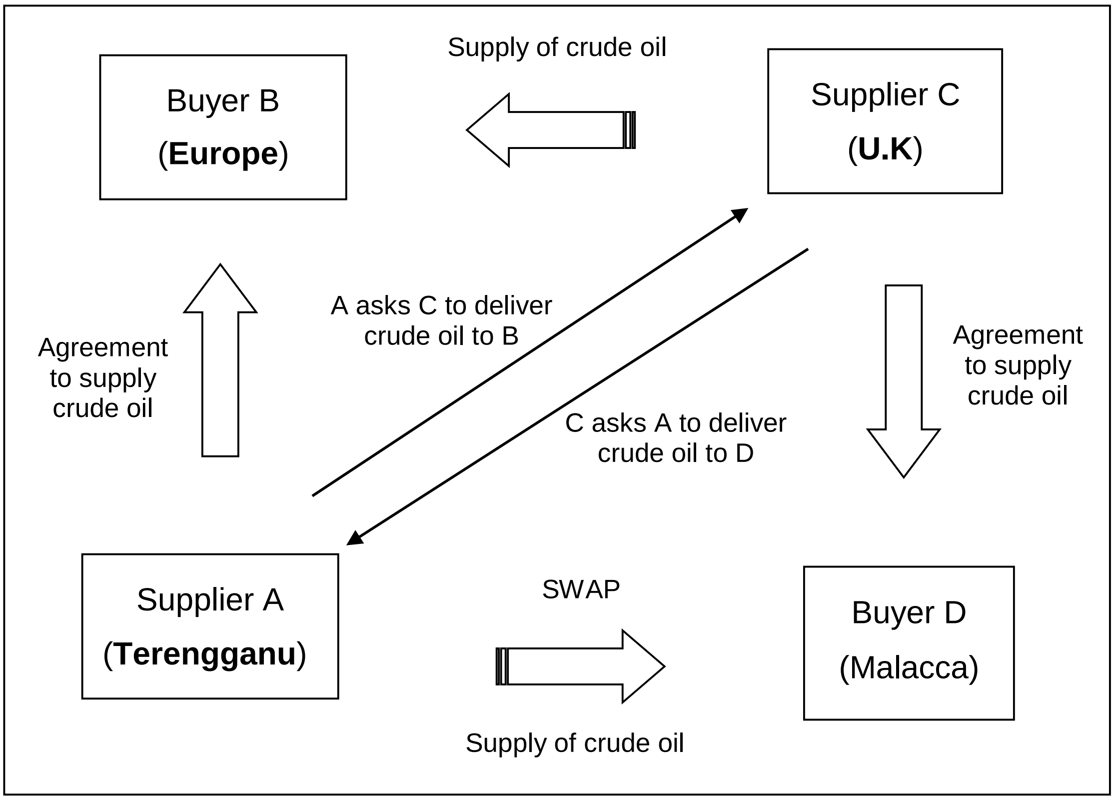
A10. The export of LNG is subject to GST at a zero rate and the exporter has to account for GST at 0% in the taxable period during which the export takes place based on the export invoice declared.

Swapping of Supply

Q11. Supplier A, a Malaysian oil company, received an order from B, an overseas company, to buy crude oil. Instead of delivering the crude oil directly to B, A asked C, another crude oil supplier, who instructed his business associate in Europe to deliver on his behalf. At the same time, C also has an agreement to deliver crude oil of similar quantity and quality to D, a company located in Malaysia. Both A and C agreed to swap the supply of such crude oil. What is the GST treatment for the swapping of supply of crude oil which involved an out of scope supply and a local supply as shown in Figure 2 below?

A11. The transaction between A and D is a local supply. Thus, it is a taxable supply and is subject to GST at a standard rate. A charges GST on the supply made to D but issues tax invoice to C (U.K). Assuming that C (U.K) is registered for GST, he is entitled to input tax credit. For the supply made to D, C (U.K) is required to charge GST on the supply in which D is entitled to claim as input tax credit if D is registered under GST. If C is not registered under GST, he is not entitled to input tax credit and not required to charge GST on the supply. The transaction between C and B is outside of Malaysia and is regarded as an out of scope supply. It is not subject to GST.

Figure 2: Swapping of Supply



INQUIRY

1. For any inquiries for this guide please contact:

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FURTHER ASSISTANCE AND INFORMATION ON GST

2. Further information on GST can be obtained from :

(a) GST website : www.gst.customs.gov.my

(b) Customs Call Center :

- Tel : 03-7806 7200 / 1-300-888-500
- Fax : 03-7806 7599
- E-mail : ccc@customs.gov.my