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Sent: Tuesday, 25 August, 2015 5:42 PM
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Subject: JAWAPAN TERHADAP USUL BERKAITAN GST YANG DIKEMUKAKAN KEPADA URUS SETIA PANEL PERUNDINGAN KASTAM-SWASTA

Salam sejahtera.

YBhg. Dato' / Tuan / Puan,

Perkara di atas adalah dirujuk dan emel bertarikh **27 Mei 2015** adalah berkaitan.

2. Adalah dimaklumkan susulan daripada keputusan Mesyuarat Dasar Bersama MOF antara JKDM pada 13 Ogos 2015, jawapan dari JKDM untuk isu **No. 5 (Isu GST)** jawapan untuk **B ii.** seperti yang dilampirkan adalah dipinda ke **'Report RM NIL'** dan bukan **"Report RM200 net loss without (-) sign".** Untuk pertanyaan lanjut, pihak YBhg. Dato'/Tuan/Puan boleh berhubung dengan **Tn. Tan Sim Kiat, Timbalan Pengarah Bahagian GST** di talian **03-8882 2417/2522.**

3. Segala kesulitan amat dikesali.

Sekian, terima kasih.

Urus setia
Mesyuarat Panel Perundingan Kastam-Swasta
Bahagian Perancangan Korporat
Jabatan Kastam Diraja Malaysia
PUTRAJAYA

	USUL	JAWAPAN
5	**<u>ISU GST</u>** The present GST-03 Guidelines or the relevant specific GST Guide would need to be enhanced to assist GST Tax Return preparers to correctly file a GST Tax Return. Following are two immediate practical issues for RMC's consideration: **<u>CADANGAN</u>** <u>The reporting of Part C, item 11 of GST-03; Total Value of Export Supplies</u>	
	A. Should the actual total value of goods exported be based on; I. Invoice (foreign currency converted using prevailing bank rate); or II. K2 Form (foreign currency converted using Customs weekly export rate)	**A. K2 Form** – Under the GST law, there is no implication of GST on classification and valuation of exported goods since all goods exported are zero rated. However you should comply with the classification and valuation requirement under the Customs Act 1967.
	B. <u>Reporting of Realised Foreign Exchange Gains / Losses</u>	**B.**
	I. Realised Foreign Exchange : Gain RM1,000; Loss RM800 - RM200 (to report net again); or - RM1,800 (to report total value); or - RM1,000 (to report gain only)	**I.** Report RM200 net gain
	II. Realised Foreign Exchange : Gain RM800; Loss RM1,000 - (-) RM200 (to report net loss); or - RM Nil; or - RM1,800 (to report total value) ; or RM800 (to report gain only)	**II.** ~~Report RM200 net loss without (-) sign~~ **Report RM NIL**