

NEW MALAYSIA



GST



SHORT TALK:

**Impact on GST on Consumers &
Businesses**

21 April 2015

By Tan Chee Wan

CA(M), FCMA, CGMA, CTM



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[https://play.google.com/store/apps/
details?id=com.i1129.malaysiagst](https://play.google.com/store/apps/details?id=com.i1129.malaysiagst)

NEW MALAYSIA



GST

	Dec 2014	Jan 2015	Feb 2015	March 2015	April 2015
RON95	RM2.26	RM1.91	RM1.70	RM1.95	RM1.95
RON97	RM2.46	RM2.11	RM2.00	RM2.25	RM2.25



Malaysia's game-changing tax structure

The day is here. As of today, Malaysia's begins a new tax regime with the Goods and Services Tax (GST), which promises a fairer system across a broader base. It will also allow greater transparency as consumers would know exactly the amount of tax they are paying for the goods they buy. With the GST in place, income tax payers will be taking out less in the long run.

THE GST IN NUMBERS



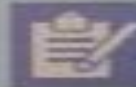
RM23.2bil

The estimated gross government revenue from April 1 onwards. After netting off revenue foregone from Sales and Services Tax of RM13.8bil and from exempted goods of RM3.8bil, the net amount the Government expects to receive is about RM5.6bil (RM23.2bil - RM13.8bil - RM3.8bil). Of the total, RM4.9bil is channelled back to the public through programmes such as BR1M. Final net revenue collection from GST will only be RM690mil.



169

Countries that have implemented VAT/GST. These range from Austria, which started doing so in 1973, to Zimbabwe in 2004. Their rates range from 5% in nations such as Taiwan to 25% in Sweden.



362,748

Businesses registered for GST by March 30. Those who have not registered face a RM15,000 fine.



4,215

Medicine brands listed as zero-rated. This list is an extension from an earlier one that contained only 2,500 items.



3,000

Customs officers to help people overcome beeching problems and to check on errant traders. This includes 1,700 who have been trained recently.


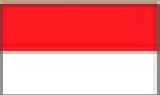










April 14, 2015



Chandra Lawan Tetap Lawan @FB Pages

Saya melihat daripada statistik kementerian, nampaknya **aduan sudah mulai berkurangan. Maknanya rakyat sudah mula memahami (GST). Oleh itu alhamdulillah, dua minggu ini **rakyat sudah boleh menerima hakikat GST tidak membebankan mereka**.**

~Datuk Seri Hasan Malek

Year	Country		Initial Rate (%)	Current Rate (%)	Threshold (Local Currency)
1980		China		17%	Yuan20,000 Yuan 30,000 (2015)
1984		Indonesia	10%	10%	Rupiah 600mil
1985		New Zealand		12.5% (prior) 15%(Oct 2010)	
1991		Thailand	7%	10%	Baht 1.8mil
1993		Singapore	3%	7% (Jul 2007)	S\$ 1mil
1994		United Kingdom		17.5%(prior) 20%(Jan 2011)	
1996		Philippines	10%	12% (Feb 2006)	Peso 1.5mil
1999		Cambodia	10%	10%	Riel 30mil – 125 mil
1999		Vietnam	10%	10%	No threshold
2000		Australia		10%	AUD75,000
2005		India		12.5%	
2009		Laos	10%	10%	Lao Kip 400mil ₅

Taxation in Malaysia

Direct Taxes

Corporate Tax
Personal Income Tax
Real Property Gains Tax (RPGT)
Stamp Duty



Indirect Taxes

Customs Duty
Excise Duty
Sales Tax
Service Tax



Sales Tax

How sales tax works



**Garment
Manufacturer**



**Garment
Wholesaler**



**Retailer
Supermarket**



Consumer



**Govt collects tax
at manufacturer
level
(Single Stage)**

Did you know that the
shirt you bought at the
supermarket has sales
tax in it?

Sales Tax – 5%



Examples – Goods subject to 10% Sales Tax



Service Tax

How service tax works



Service Tax – 6%

Service Tax will be imposed on provision of services



DO YOU KNOW?

Before 1/4/2015

- **Consumption Tax – Sales and Service Tax (SST)**

***Effective 1/4/2015**

- **GST replaced SST**
- **GST Act 2014 – formally gazetted on 19/6/2014**

*Applicable to Malaysia only





Handwritten bill with GST identification number, the word 'tax invoice' and GST rate printed

TAX INVOICE
(CASH/SALE)

No: CS-000814

貿易有限公司
SYKT. PERNIAGAAN SDN. BHD.

501, JALAN PASAR PULU, 51100 KUALA LUMPUR
TEL: 03-9221 5555 FAX: 03-9221 5555

GST NO: 001219704886

M/S: CASH

Date: 11.4.15

Quantity	PARTICULARS	U. Price	Amount RM	cts
5pc	1st Opti Globe	25.00	50.00	
1st	2nd 4-bay cube		17.00	
1pc	2nd 3-bay Adapter		15.00	
2pc	1st Essential	8.00	16.00	
6pc	1st 50 standard	1.00	6.00	
5pc	1st 1m cubes	5.00	25.00	
SUBTOTAL RM			129.00	
GST 6% RM			7.74	
TOTAL RM			136.74	

貨物出門概不退換
No return for cash is obtained when goods are sold out



Handwritten bill without printed GST identification number and the word 'tax invoice'

RESTORAN NASI KANDAR
SDN. BHD.

50470 Kuala Lumpur
Tel: 03-2161 1234, Fax: 03-2163 5678

TABLE NO: A4

DATE:

ITEM	QTY	RM
NASI KANDAR	1	6.00
UPPER	1	8.00
UPPER	3	30.00
UPPER	1	8.00
UPPER	1	5.00
UPPER	1	6.80
SUBTOTAL		135.80
GST		7.00
TOTAL		142.80

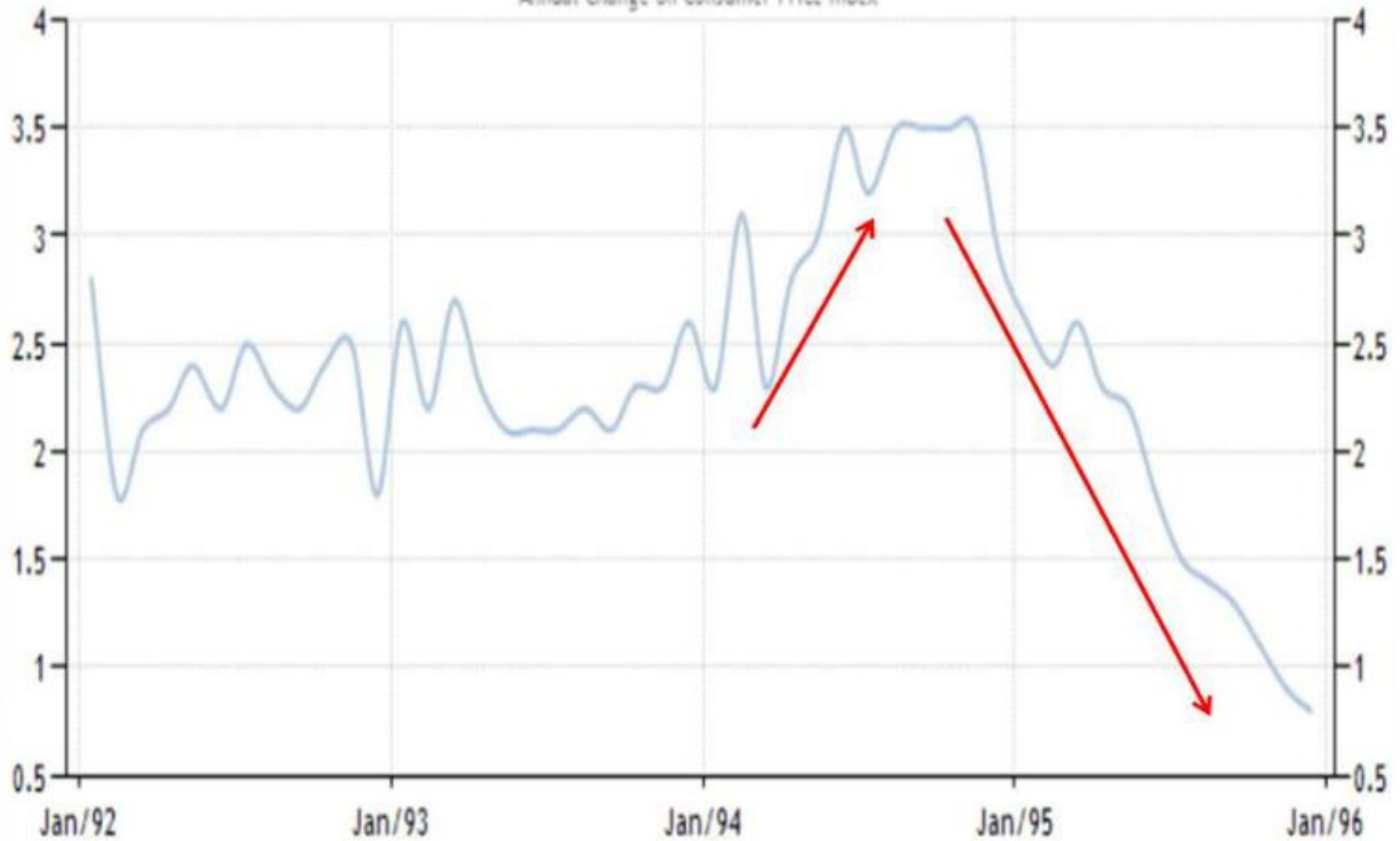
SINGAPORE

GST IN SINGAPORE

Singapore's GST was introduced on 1 April 1994, at 3%. It was increased to 4% on 1 January 2003, and to 5% on 1 January 2004. It was increased to its current rate of 7% on 1 July 2007.

SINGAPORE INFLATION RATE

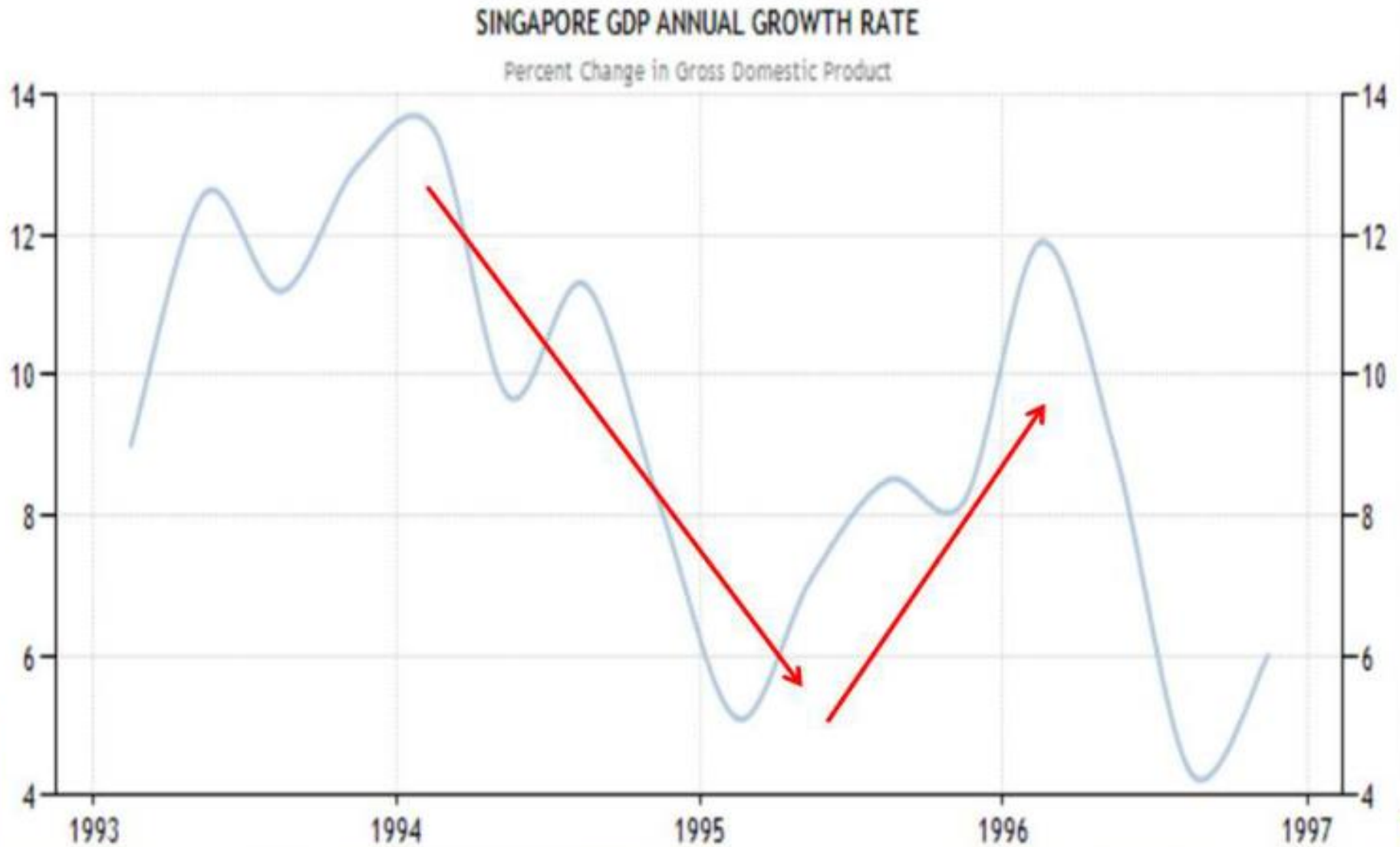
Annual Change on Consumer Price Index



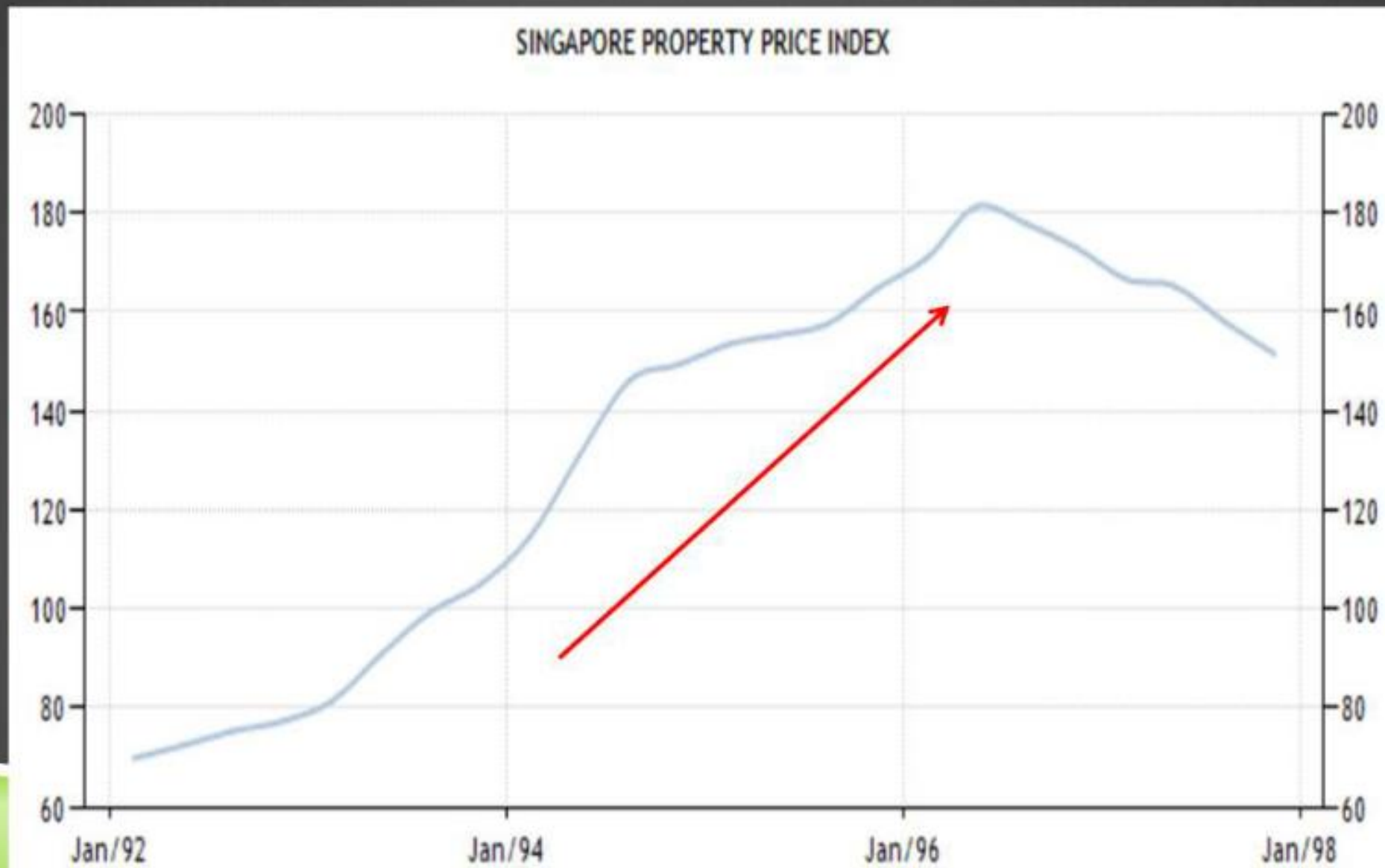
SINGAPORE CONSUMER SPENDING



SINGAPORE GDP ANNUAL GROWTH RATE (1993 –1997)



SINGAPORE PROPERTY PRICE INDEX (1992 – 1998)



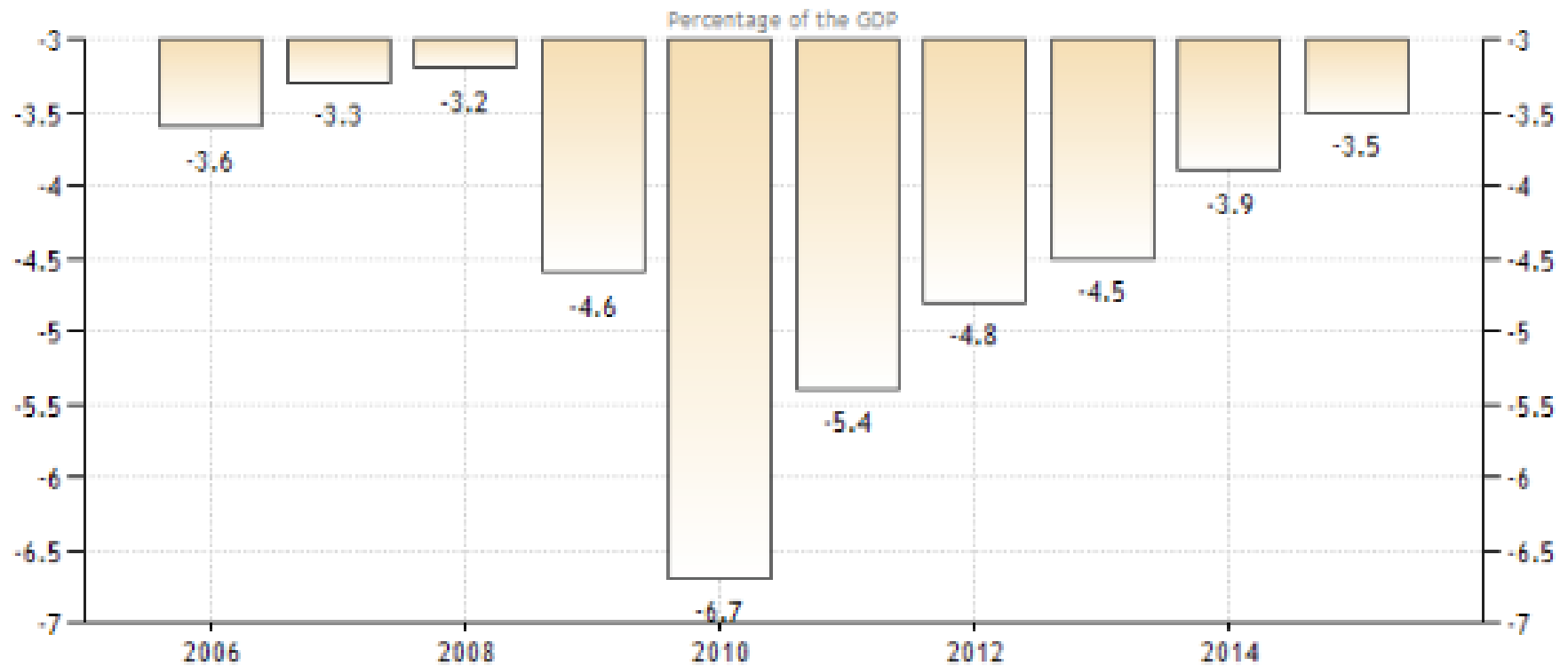
MALAYSIA



FREE
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Play Store
GST / VAT
Calculator

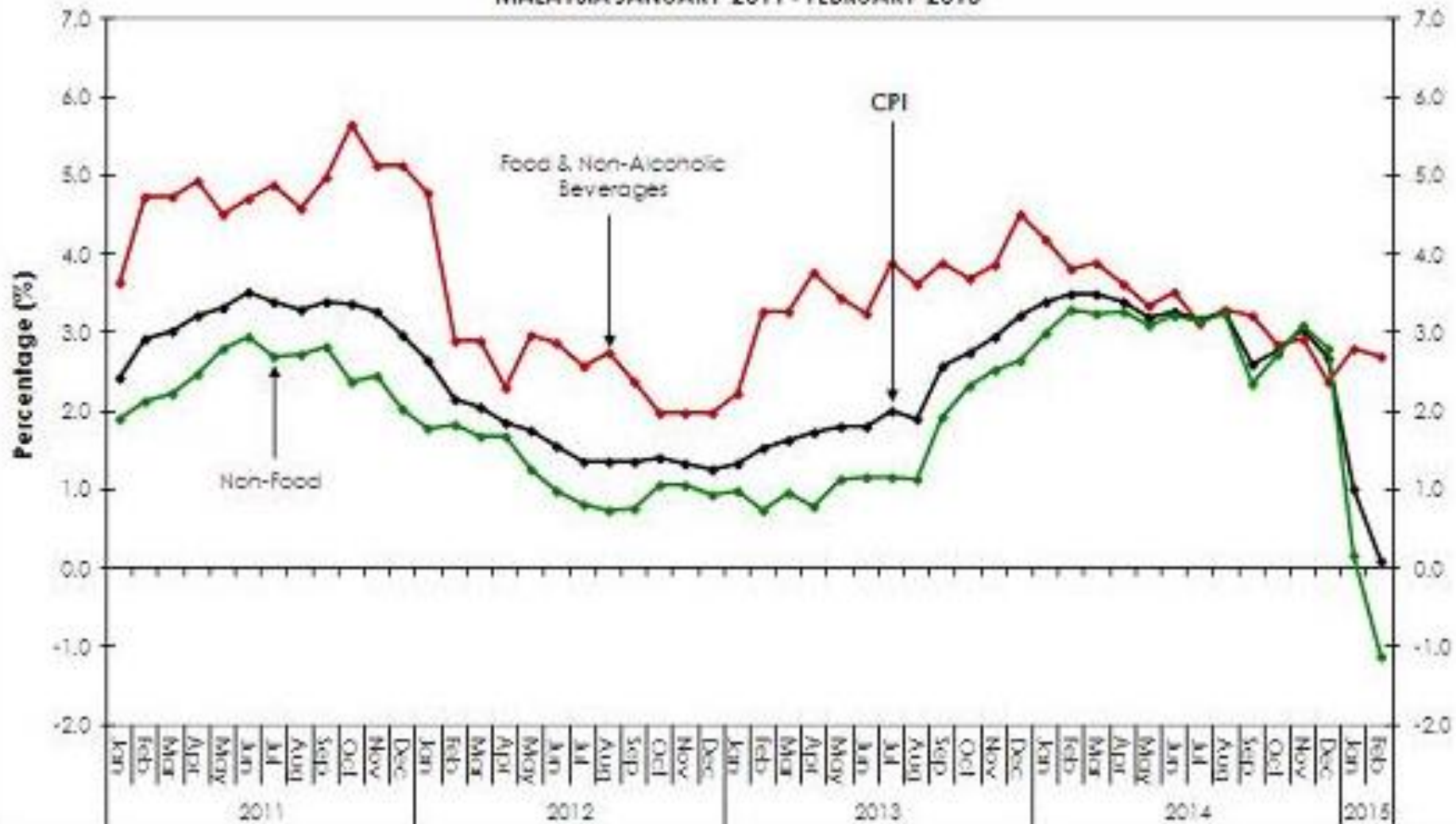
COUNTRIES ▼	GDP	GDP YoY	GDP QoQ	Interest rate	Inflation rate	Jobless rate	Gov. Budget	Debt/GDP	Current Account	Currency	Population
China	9240	7.30%	1.50%	5.35%	1.40%	4.10%	-2.10%	22.40%	2.00	6.21	1360.72
Japan	4901	-0.80%	0.40%	0.00%	2.40%	3.60%	-7.60%	227.20%	0.70	119.76	127.02
India	1877	7.50%	1.60%	7.50%	5.37%	4.90%	-4.50%	67.72%	-1.70	62.26	1238.89
South Korea	1305	2.70%	0.40%	1.75%	0.50%	3.90%	-1.50%	33.80%	5.80	1111.78	50.22
Indonesia	868	5.01%	-2.06%	7.50%	6.29%	5.94%	-2.30%	26.11%	-2.95	13025.00	249.86
Saudi Arabia	745	2.00%	2.00%	2.00%	2.10%	5.70%	6.40%	2.68%	18.00	3.75	29.99
Taiwan	489	3.35%	1.17%	1.88%	-0.19%	3.74%	-2.00%	40.98%	11.73	31.53	23.37
Thailand	387	2.30%	1.70%	1.75%	-0.52%	1.06%	-2.50%	45.70%	-0.70	32.53	67.01
United Arab Emirate	384	4.30%	5.20%	1.00%	3.60%	4.20%	10.15%	16.70%	14.91	3.67	9.35
Iran	369	3.70%		14.15%	15.70%	10.50%	-0.78%	10.63%	8.12	27997.00	77.80
Malaysia	312	5.80%	2.00%	3.25%	0.10%	3.00%	-3.50%	54.80%	4.70	3.70	30.40
Singapore	298	2.10%	4.90%	0.34%	-0.30%	1.90%	-0.13%	105.50%	19.00	1.38	5.47

MALAYSIA GOVERNMENT BUDGET



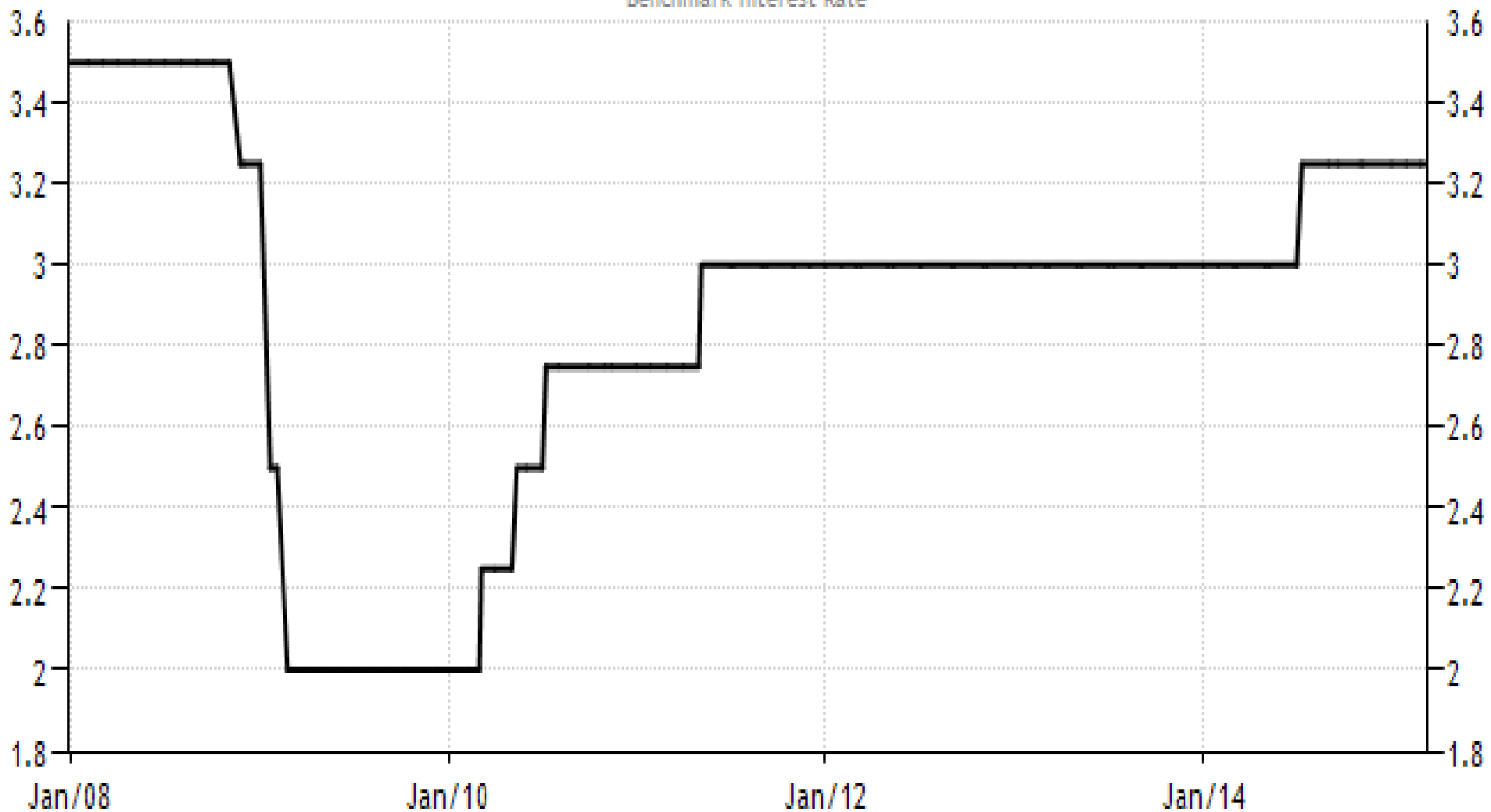
SOURCE: WWW.TRADINGECONOMICS.COM | MINISTRY OF FINANCE MALAYSIA

Chart 1: PERCENTAGE CHANGE (YEAR ON YEAR) FOR TOTAL CPI, MAIN GROUP FOOD & NON-ALCOHOLIC BEVERAGES AND NON-FOOD, MALAYSIA JANUARY 2011 - FEBRUARY 2015



MALAYSIA INTEREST RATE

Benchmark Interest Rate



SOURCE: WWW.TRADINGECONOMICS.COM | CENTRAL BANK OF MALAYSIA

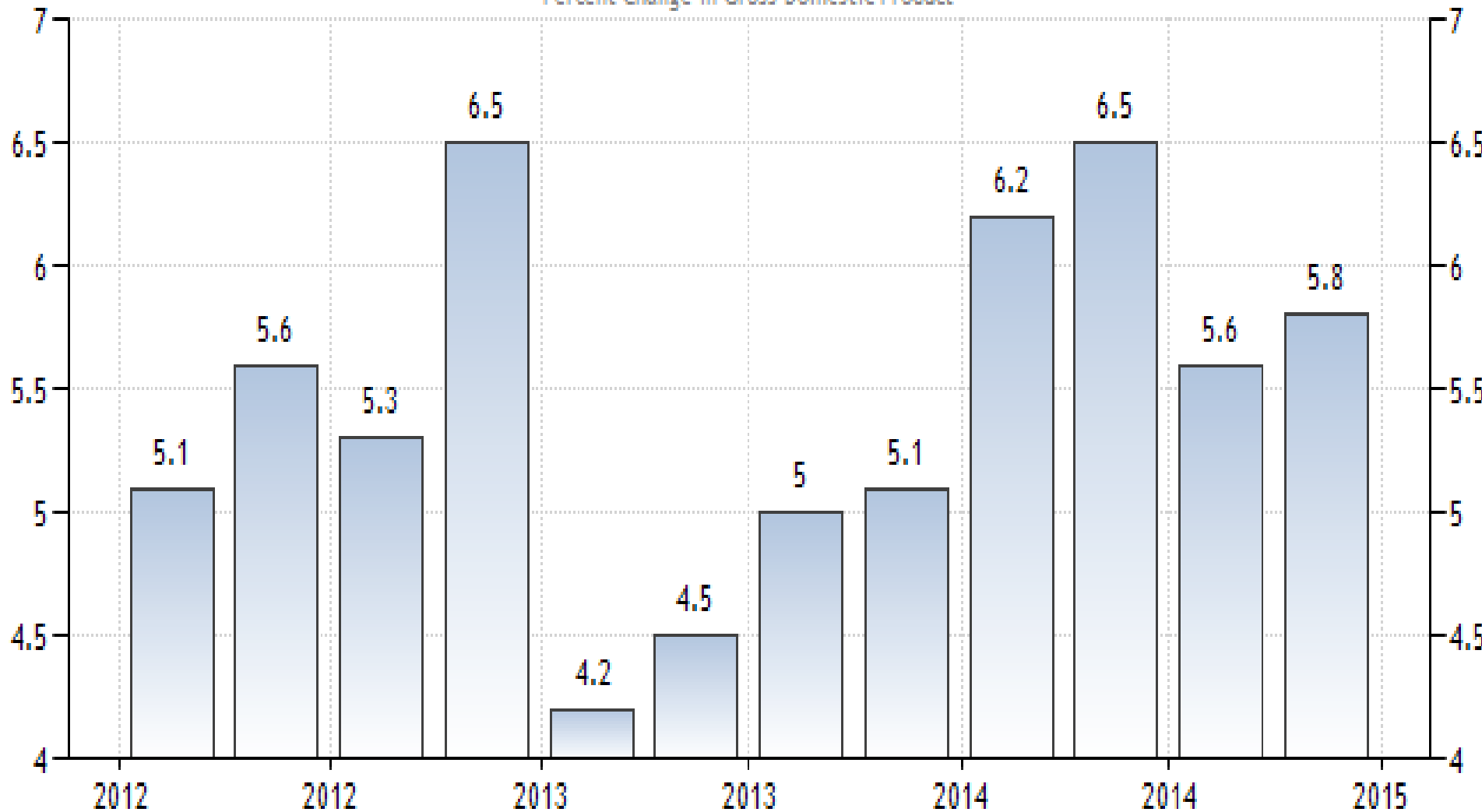
MALAYSIA HOUSE PRICE INDEX



SOURCE: WWW.TRADINGECONOMICS.COM | CENTRAL BANK OF MALAYSIA

MALAYSIA GDP ANNUAL GROWTH RATE

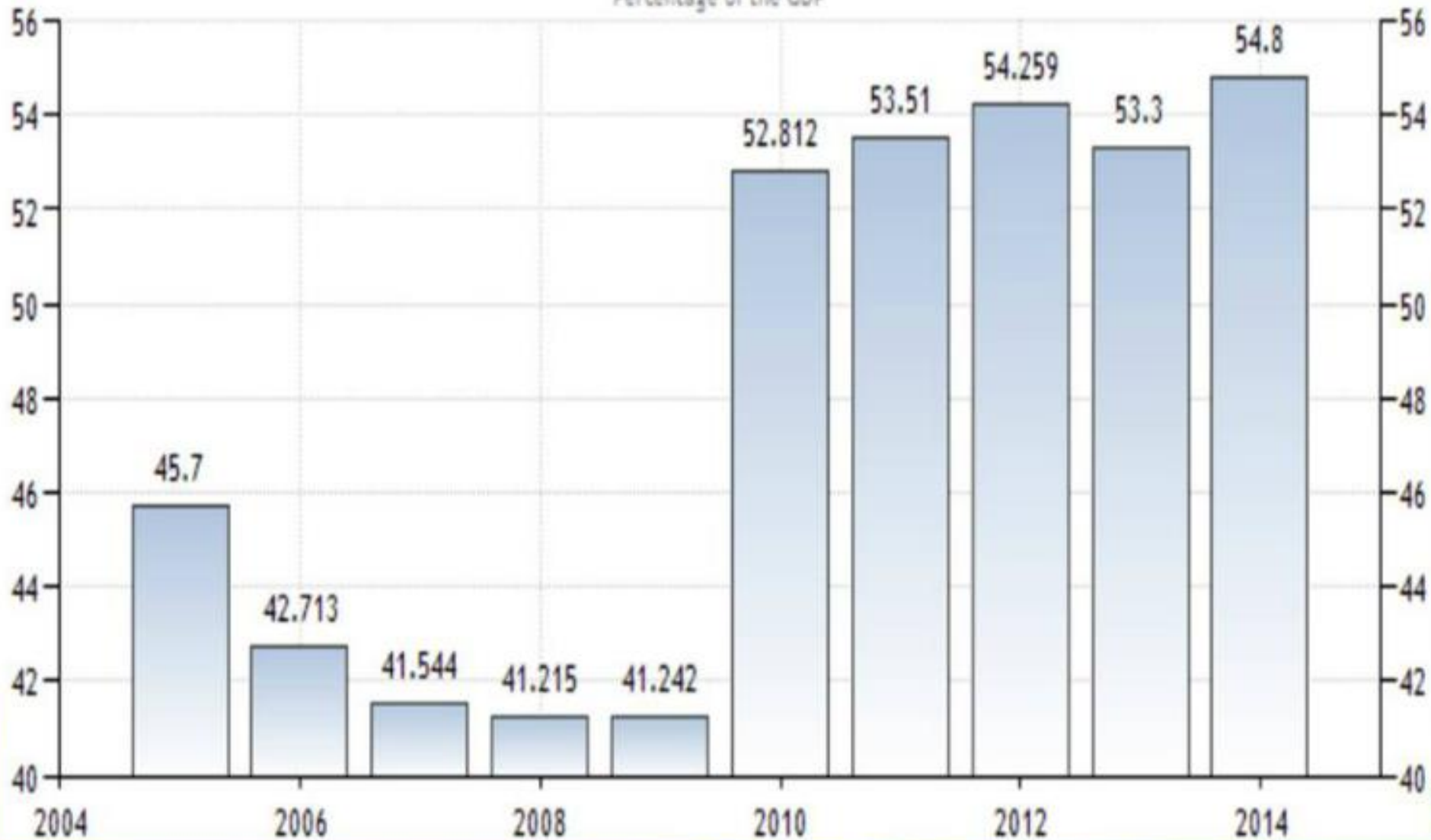
Percent Change in Gross Domestic Product



SOURCE: WWW.TRADINGECONOMICS.COM | DEPARTMENT OF STATISTICS MALAYSIA

MALAYSIA GOVERNMENT DEBT TO GDP

Percentage of the GDP



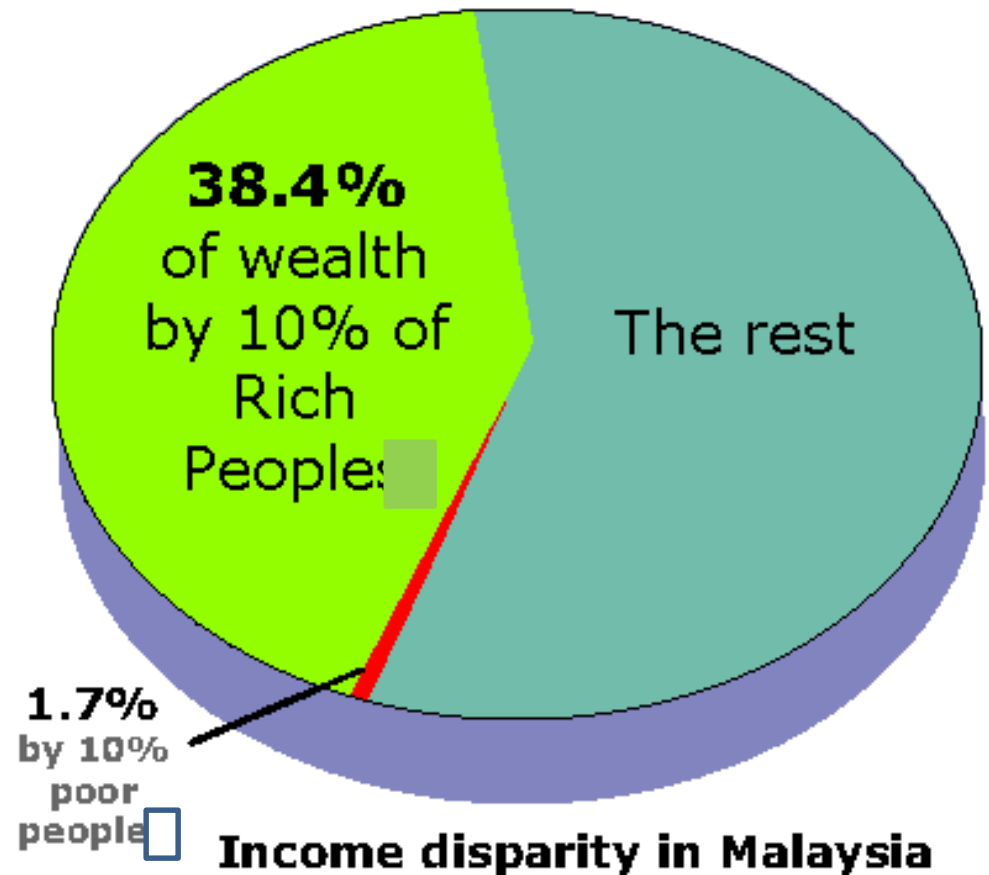


OIL PRICES – WTI CRUDE OIL (1946 – 2015)



Income Disparity

- Increase in income disparity because GST will apply to everybody irrelevant of their income level and hence also known as the proportional tax system



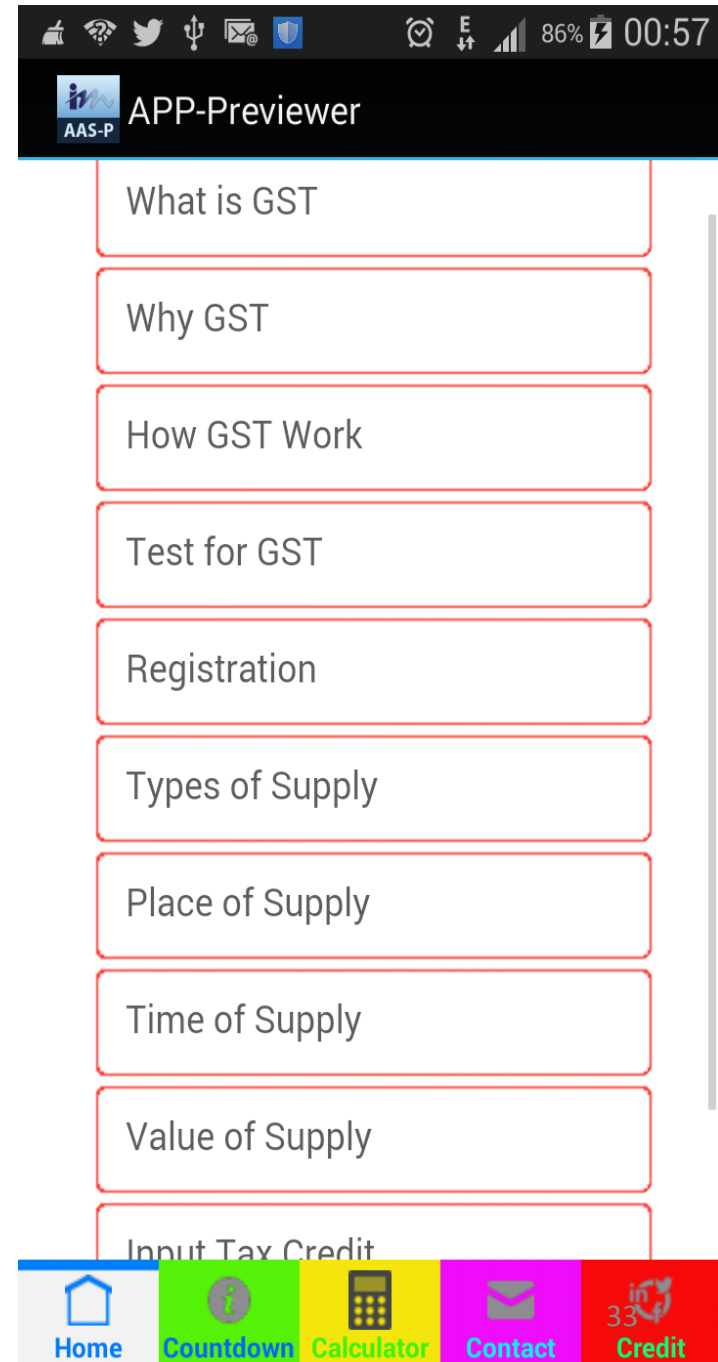
The gap between rich and poor

Country	Poorest 10%	Richest 10%	Disparity Ratio
Malaysia	1.7	38.4	22.1
Singapore	1.9	32.8	17.7
Philippines	2.2	36.3	16.5
Thailand	2.5	33.8	13.4
Vietnam	3.6	29.9	8.4
Indonesia	3.6	28.5	7.8

Source: UN

New Malaysia GST
Mobile Apps is FREE
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“tanchee1”

SUPPLY



Taxable Supply

```
graph TD; A[Taxable Supply] --> B[Standard Rate]; A --> C[Zero Rate]; B --> D["■ Tax rate 6%  
e.g: commercial properties,  
medical equipments,  
furnitures, etc.  
■ Supplier need to  
charge GST on the  
supply made"]; C --> E["■ Tax rate 0%  
e.g: paddy, fresh  
vegetables, poultry,  
etc.  
(GST Zero Rate  
Supply Order  
20XX- for detailed  
list)"];
```

Standard Rate

- Tax rate 6%
e.g: commercial properties,
medical equipments,
furnitures, etc.
- Supplier need to
charge GST on the
supply made

Zero Rate

- Tax rate 0%
e.g: paddy, fresh
vegetables, poultry,
etc.
(GST Zero Rate
Supply Order
20XX- for detailed
list)

零税率供应 Zero-rated supplies

- **Basic food – rice, flour, sugar, salt, cooking oil**
- **Agriculture products –paddy, vegetables etc**
- **Poultry –chicken, duck, & unprocessed meat**
- **Fish, shrimps, prawns, crab, cockles, squid**
- **Livestock – cow, goat, buffaloes, goat, sheep, swine etc.**
- **Supply of water to domestic users**
- **Supply of first 300 units of electricity to domestic users**



零税率供应 Zero-rated supplies

- All local or imported fruits
- Yellow mee, kuey toew, laksa and meehun
- Coffee powder and tea dust
- White bread and wholemeal bread
- 2,900 types of medicine
- Reading materials
- Newspapers





13 Oktober 2014
13 October 2014
P.U. (A) 272

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR) 2014

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) ORDER 2014

13 Oct 2014

Zero-rated goods

TARIFF CODE		DESCRIPTION
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
1902.19		- Uncooked pasta, not stuffed or otherwise prepared:
		- - Other:
	200	- - - Rice vermicelli (bee hoon)
	400	- - - Noodles (mee kuning)
	900	- - - Other (laksa and kue tiaw only)
1902.30		- Other pasta:
	500	- - Rice vermicelli (bee hoon)
	900	- - Other (laksa and kue tiaw only)

Zero-rated goods

48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.
4820.20	000	Exercise books

Zero-rated goods

49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.
4902.10	000	- Appearing at least four times a week (newspapers only)
4902.90	000	- Other (newspapers only)
4903.00	000	Children's picture, drawing or colouring books.

零税率供应 Zero-rated supplies

- **Exported goods & services and international services**
- **International transportation and ancillary services**
- **Port and airport services**



- **Telecommunication services (roaming)**



Non-Taxable Supply

```
graph TD; A[Non-Taxable Supply] --> B[EXEMPT]; A --> C[OUT OF SCOPE]; B --> D["■ No GST  
■ supply of services  
e.g: public transportation, toll highway, etc.  
■ (GST Exempt supply Order 20XX- for detailed list)"]; C --> E["■ Non-business supply  
■ Government supplies (except selected services), supplies by local authorities and Statutory bodies –R&E functions"];
```

EXEMPT

- No GST
- supply of services
e.g: public transportation, toll highway, etc.
- (GST Exempt supply Order 20XX- for detailed list)

OUT OF SCOPE

- Non-business supply
- Government supplies (except selected services), supplies by local authorities and Statutory bodies –R&E functions

Exempt supplies

~~GST~~



Rail Transportation



Bus



Taxi/Hire Car



Toll Highway



Water Transportation



Land for Agriculture
& General Use



Education/Health



Residential Property



Financial Services

豁免供应 **Exempt supplies**

- **Rail transportation**
- **Bus**
- **Tax/ hire car**
- **Public transportation**
- **Toll highway**
- **Land for agriculture & general use**
- **Residential property (hostel)**
- **Private education**
- **Private healthcare**
- **Financial service**



Out-of-scope 征税范围外的供应

- **Federal, state, local government**
- **Regulatory and enforcement**
 - **assessment, licence, summon**
- **Except : RTM commercial, rental of hall**



Price Display

inclusive of GST



GST shocker


BY ANNIE FREEDA CRUEZ

newsdesk@thesundaily.com

PETALING JAYA: Professional fees charged by doctors in private hospitals for consultation will be subject to the Goods and Services Tax (GST) when it is implemented from April 1.

Under a new guideline from the Customs Department, the fees are not exempted from GST.

In disclosing this to *theSun*, Association of Private Hospitals of Malaysia (APHM) president Datuk Dr Jacob Thomas said initially, they were told that healthcare will be in the

 **Patients in private hospitals NOT EXEMPTED from 6% TAX for drugs, consultation**

"exempt" category as they (hospitals) will not be able to claim input taxes on goods and services purchased.

"This sounded very kind and the proper thing to do. But the devil is in the details. This became obvious and clearer to private

healthcare providers only in the process of implementation and the explanation which followed," he said.

The shocking revelation came to light when it was found that in the Customs GST Guidelines of Nov 19, 2014, medical specialists were found to have been reclassified as "outsourced service providers", in contrast to the same guideline dated June 25, 2014 where they were considered to be "joint providers of healthcare within the hospital".

Thomas said APHM is concerned and shocked at the possible implications of GST

TURN TO PAGE 02 ▶

是谁说：GST 后不会 涨价？

关税局发言人证实，落实消费税后：

服務費也需加算消費稅

中國報
CHINA PRESS

酒店餐館收費稍漲

現有

酒店消費額 (100令吉) + 10令吉 (10%服務費) + 6令吉 (6%政府稅) = 116令吉

消費稅后

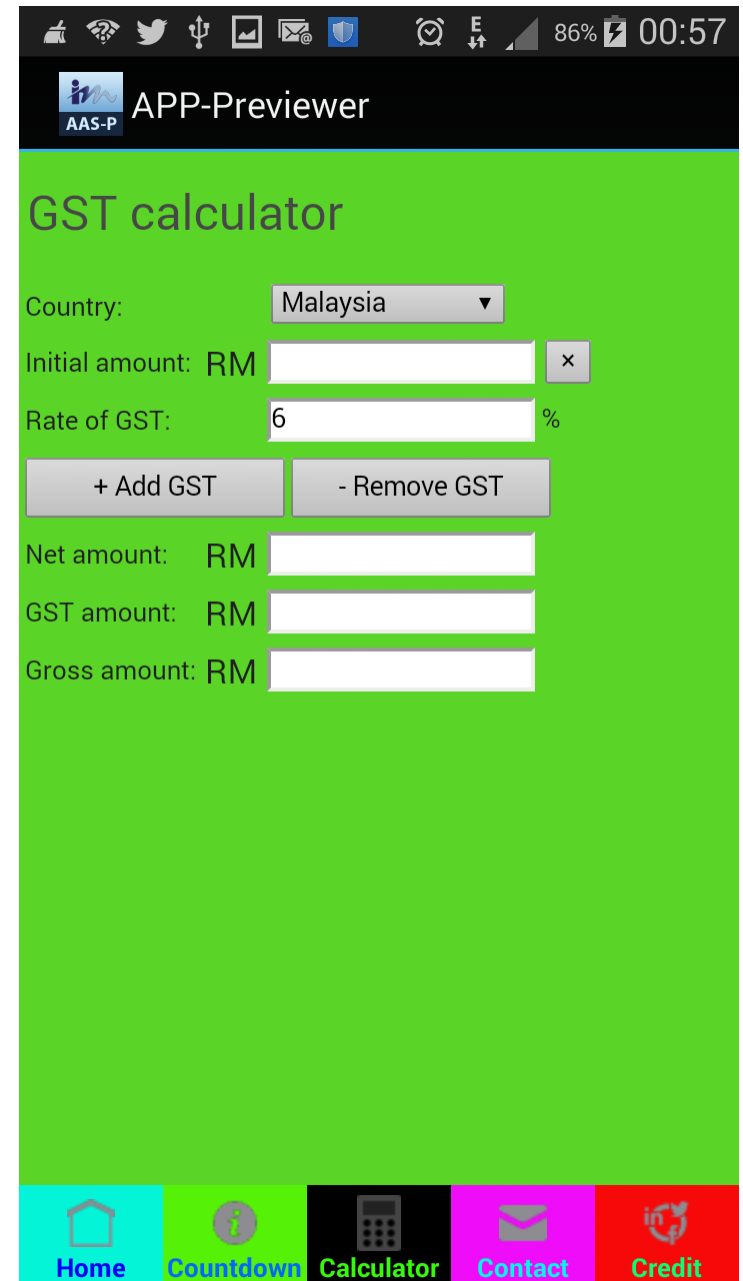
酒店消費額 (100令吉 + 10令吉 (10%服務費)) = 110令吉

所以是以110令吉 + 6令吉60仙 (6%消費稅) = 116令吉60仙



CONSUMERS

FREE Mobile Apps “NEW MALAYSIA GST” “GST / VAT CALCULATOR”



Country: Malaysia

Initial amount: RM

Rate of GST: 6 %

+ Add GST - Remove GST

Net amount: RM

GST amount: RM

Gross amount: RM

Home Countdown Calculator Contact Credit

善用购物指南

Make use of shoppers' guide

<http://ebook.kpdnkk.gov.my/ebook/>

**325
essential
goods**



Credit Card



- 6% GST on Annual Fees.
- If Annual Fees is waived, **No GST**
- Loyalty points / Cash Rebates – based on total amount spent / charged (inclusive of 6% GST)
- Other fees and charges such as joining fee, excess limit charges, service charge, cash advance fee and balance transfer fee – 6% GST

Banking Services

- MEPS fee for using another bank's ATM – RM1 will be subjected to GST
- Other banking services which are charged by the banks such as Cashier's Order, Telegraphic Transfers, Cheque etc – 6% on the fees, commission, subscription charges



All books to be zero-rated

Move is to encourage reading habit among the public

By **TERENCE TOH**

star2@thestar.com.my

PETALING JAYA: The Government has classified all books as zero-rated under the Goods and Services Tax (GST) in a move to encourage the reading habit, much to the delight of booksellers, publishers and avid readers.

Major players in the book industry said the decision would help boost the country's reading culture.

"We're tremendously happy," said Malaysian Booksellers' Association president Keith Thong.

Initially, the GST (Zero-Rated Supply) Order 2014 stated that dictionaries, encyclopaedias, reference works and religious books would be zero-rated, while the standard 6% GST would be imposed on all other types, including fiction.



All you need to
know about GST at
<http://gst.com.my>

This led to the Malaysian Book Industry Council presenting a memorandum to the Finance Ministry, arguing that the GST system was confusing for booksellers and burdensome to consumers.

The ministry decided on Wednesday that the zero-rated GST status be extended to all types of reading materials. Magazines, however, would be standard rated at 6%. Newspapers are already zero-rated.

"The Government hopes that after this announcement, all GST zero-rated reading materials will not see any price increases and that this can cultivate the reading habit among

the people," a statement from the ministry read.

Thong said the ministry's decision came as a big relief.

"The Government has listened to the industry and the people. It has done the right thing."

Malaysian Book Publishers Association secretary Arief Hakim Sani Rahmat was equally pleased.

"This is very good news," he said.

"I am a bit sad, though, that e-books are not included. In my opinion, books in any format are still books," he said.

"I hope e-books will be given the same treatment and be zero-rated."

Arief, who is managing director of PTS Publications & Distributors Sdn Bhd, said his company would make the necessary changes to its systems when the announcement is gazetted.

Xp0r.com Sein, a father of two

school-going girls who are avid readers of story books, said if GST were imposed on books, it would have hampered and discouraged learning.

"It would have gone against the Vision 2020 objective of creating a more knowledgeable society," he said.

He said his daughters, aged 10 and 14, also bought many revision books.

Cecilia Ng, 46, a mother of two primary school goers, welcomed the move to zero rate books for GST.

"I spend about RM500 a month on books for my daughters. From the bookstore to our home, the girls would have read at least two of the Geronimo Stilton books or Dork Diary.

"Buying books is a permanent feature in my monthly budget and it would save me between RM30 and RM40 a month if GST is not imposed, and that is quite a lot," she said.

E-Books

- Local E-Books suppliers
– subject to GST of 6%
- Foreign E-Books
suppliers – No GST



Beauty Services

- Manicure
- Hair Treatment
- Facial Treatment
- Massage
- Cosmetics products, Skin products, Hair and Body Care products
- All are **standard rated**



Car

- New Car – 6%
- Used Car – 6%
- Input Tax for passenger car is blocked



Electricity

- First 300 units – 0%
- Above 300 units – 6%



Fuel

- RON95, Diesel and LPG not for commercial use – 0%
- RON97 – 6%



Housing

- Building material subject to GST
- Steel, Bricks and Sand make up 44% of Construction Cost
- Result – Expected 2.6% price increase in house prices
- Residential Property (including SOHO) – 0%
- Commercial Property (including SOFO and SOVO) – 6%



Insurance

- Life Insurance – 0%
- Others policies – 6%
- If Life Insurance policies have medical, critical illness or personal accident benefits attached – proportionate subject to GST of 6%



Tuition Fees

- Tuition Centres are not categorised under Educational Institution
- Thus GST 6% on Fees charged



The Star page 2 on 27/3/2015

www.thestar.com.my/News/Nation/2015/03/27/Customs-dept-gears-up-for-new-tax-Officers-doubled-

Share

More

page for updates.

Save Money: **savemoney.my**

A community site devoted to saving money. Look out for its GST guide and various tax calculators.



Quick Tips

Tips to ease the transition

Print out the list of sundry goods and take it with you when you go shopping, or **carry the official handbook** printed by Customs, available at your state Customs Department.



Discuss the GST with friends and family to better share and exchange tips and information.

Insist upon receipts, and be sure to check them for GST and the business' official GST ID number.

Download GST apps to your smartphone.

©The Star Graphic



Handy Apps

Download these apps to your smartphone

UHY Malaysia GST: iOS and Android

Comprehensive and up-to-date information on GST that comes straight from the Royal Malaysian Customs Department website. Along with a GST calculator, it also has a downloadable newsletter that gives users regular updates on the latest GST legislation.

Malaysia GST Calculator (ADV): iOS and Android

Able to perform GST calculations for imports, mixed supplies, secondhand goods and capital goods adjustment for mixed supplies, on top of basic GST calculation.

New Malaysia GST: Android

Information on GST in simple and easy-to-understand format. Useful for quick reference and also features a GST calculator.

GST Malaysia Guide: Android

Has a list of GST exempted items and an easy to use GST calculator.

The Star
paper
27/3/2015



Go to playstore and
search "tanchee1"

大马新闻最前线

大马新闻最前线



Malaysia GST Calculator
Quick Start Guide - September 9, 2014
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GST Malaysia Guide
Malaysia - January 21, 2015
Finance
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New Malaysia GST - Android ★★★★★



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✚ **Pengarang:** tanchee1
♥ **Penilaian:** 2
📖 **Kategori:** Buku dan Rujukan
👤 **Must turun:** 50 - 100
🌐 **Laman Web:** <http://www.j1129.com>

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GST app for Smartphones

Our handy Malaysian Goods and Services Tax (GST) app gives you quick and easy access to key Malaysian GST information. With the latest information and dates derived from the Royal Malaysian Customs Department website, you will have your own hub of GST knowledge while you are on the move.

We have also included our regular newsletters to keep you up to date on any changes in GST legislation and provide you with useful information.

Your app will include:

- What is GST
- Why GST
- GST Effects On Business
- GST Effects On Individuals
- Types Of Supply
- Schemes
- Registration

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魚摸水濕防

據沒GST ID 可拒繳稅

GST ID

【本報訊】從稅務局今日發給人民的電子稅收通知單中，若沒有商家的消費稅(GST ID)，消費者可以拒絕付款。稅務局指出，若商家沒有提供GST ID，消費者可以拒絕付款，並向稅務局舉報。稅務局表示，若商家沒有提供GST ID，將面臨罰款。

商家，若不提供消費稅，或“明知”提供虛假稅收，將面臨罰款。

稅務局提醒“自來証收”消費者，應要求商家提供正確的稅收。

本報讀者反映，指他們在購買時，被商家征收額外的6%消費稅。電訊公司不應征收預付

星第3/4/6/7/8/11/12版

沒GST ID

物品代碼

CASH BILL

Client No: 228

Invoice No: 123456789

Invoice Date: 12/12/2018

Item Description	Quantity	Unit Price	Total
1. 100% Cotton T-shirt	2	3.50	7.00
2. 100% Cotton T-shirt	1	3.50	3.50
3. 100% Cotton T-shirt	1	3.50	3.50
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5. 100% Cotton T-shirt	1	3.50	3.50
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EMPLOYEE BENEFITS In GST ERA



- Any goods or services provided free to employees
- Include any right, privilege, service or facility provided free of charge to employees
- Goods and services acquired and given as employee benefits are considered as used “for the purpose of business”



- Anything stated in contract of service of employees, contract of employment or company policy to be given free to the employees, output tax need not be accounted for irrespective of its value
- Input tax incurred in the acquisition of goods or services is claimable
- If not stated in the contract of employment, taxable goods provided free to the employees are subject to GST (subject to gift rule)

GIFT

- Any goods worth RM500.00 or less given to the same person in the same year is not a supply and hence is not subject to GST
- No restriction on the series of gift as long as the total value on the series of gift given to same person in the same year does not exceed RM500.00



Free Transportation

- *Company ABC provides transport to his workers for free by leasing few buses from a transport company*
- *Free transportation is not a supply*
- *Not subject to GST. Rental of the buses is standard rated and this input tax incurred can be claimed since is business expenses*
- *If ABC provides transport with charge, it is an exempt supply and therefore input tax incurred in renting buses cannot be claimed*



- *AB Cleaning Services Company has provided free cleaning services to the home of his business partner*
- *In this case, services provided free is deemed to be a supply because it is provided free to the connected person and therefore is subject to GST*



- *A company purchased a laptop worth RM1,500.00 three years ago and now given the laptop to one of his business partners*
- *Open market value of the goods now is RM450.00*
- *Does not have to account for output tax on the gift because the value of the goods is less than RM500.00. (Gift rule applicable)*

- *A manufacturing company allows one of his employees to use the company's lorry without any charge when the employee wants to transport his household goods to his new house*
- *The use of lorry by the employee is a supply of services and therefore the company has to account for output tax on such supply based on open market value of the supply.*





- **Can a company claim GST incurred on training for his staff?**
- Yes, GST incurred is claimable because training is directly attributable to business.
- iTrainingExpert is your GST registered Training Provider. You can claim back your GST by training with us.

- Can a company claim GST incurred on food and beverages for annual dinner?

- Yes, provided that the function is

attended by the employees of the company only. However, if the function is also attended by family members of the employees, apportionment has to be made accordingly. GST incurred can only be claimed on those attributable to employees



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- Budgeting and Cashflow Forecasting and Reporting
- GST – Business Implication & Tax Submission

Contact us for follow-up and any other enquiries.

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