

**MINIT MESYUARAT JAWATANKUASA TEKNIKAL ISU PELAKSANAAN GST
BIL 2/2016**

1. KETERANGAN AM

Tarikh : 30 Jun 2016

Masa : 9.00 pagi

Tempat : Bilik Mesyuarat Bahagian GST, Aras 4, Menara Tulus, Putrajaya

2. BUTIR KEHADIRAN

BIL	NAMA	JAWATAN	AGENSI
1.	Tn. Tan Sim Kiat	Pengerusi Pengarah GST	JKDM
2.	Pn. Amarjit Kaur a/p Maktiar Singh	Timb Pengarah Kastam	JKDM
3.	Tn. Ahmad Maher Bin Abd Jalil	Timb Pengarah Kastam	JKDM
4.	Pn. Norizam Binti Hj Zakaria	Timb Pengarah Kastam	JKDM
5.	Pn. Rokiah Bt Embong	Timb Pengarah Kastam	JKDM
6.	Pn. Tengku Aini Binti Engku Mansor	Timb Pengarah Kastam	JKDM
7.	Pn. Siti Zaleha Binti Mohd Said	Timb Pengarah Kastam	JKDM
8.	Pn. Teh Kheng Ean	Timb Pengarah Kastam	JKDM
9.	Pn. Azizah Binti Kechik	Timb Pengarah Kastam	JKDM
10.	Pn. Zaizah Bt Zainuddin	PKPK I	JKDM
11.	Pn. Fauziah Bt Abu Zarim	PKPK I	JKDM
12.	Tn. Ishak B Daud	PKPK I	JKDM
13.	Pn. Zuraini Binti Othman	PKPK I	JKDM
14.	Tn. Zainudin Bin Aziz	PKPK I	JKDM
15.	Pn. Norizah Bt Abdullah	PKPK I	JKDM
16.	Tn. Mohamad Tarmizi Bin A. Hamid	PKPK I	JKDM
17.	Tn. Ngiam Kia Min	PKPK I	JKDM
18.	Tn. Chin Hon Hin	PKPK I	JKDM
19.	Pn. Samsath Begum Binti Salihoo	PKPK I	JKDM
20.	Tn. Rahmat Bin Md. Johan	PKPK II	JKDM
21.	Tn. Osman Bin Abd. Karim	PKPK II	JKDM
22.	Pn. Zarani Binti Abdul Hamid	PKPK II	JKDM
23.	Tn. Chan Tek Kai	PKPK II	JKDM
24.	Tn. Norudin bin Yaacob	PPK	JKDM
25.	Pn. Poh Wan Kh'ng	Executive Secretary	ACCCIM
26.	En. Lee Hooi Seng	National Council Member	ACCCIM
27.	En. Koong Lin Loong	National Council Member	ACCCIM
28.	En. Raja Kumaran	Director	MICCI

BIL	NAMA	JAWATAN	AGENSI
29.	En. Koh Siok Kiat	Executive Director	CTIM
30.	En. Lim Kok Seng	Secretariat	CTIM
31.	En. Alan Chung	Committee Member	CTIM
32.	En. Tam Eng Yew	Committee Member	CTIM
33.	Dato' Tan Kwong Jin	Vice Chairman	FMM
34.	En. Abdul Samad bin Ibrahim	Chairman	FMM
35.	Pn. Shamini Sakthinathan	Manager	FMM
36.	En. Paul Seo	Executive Secretary	FMFF
37.	Dato' Chua Tia Guan	Member	PEMUDAH
38.	En. Beh Tok Koay	Committee Member	MICPA
39.	Pn. Azlina Zakaria	Secretariat	MIA
40.	Pn. Tan Yu Yin	Secretariat	MICPA
Urusetia			
1.	Pn. Almirulita Binti Mohd Yusoff	PKPK I	JKDM
2.	Pn. Sarah 'Abidah Bazilah bt Abd Jabbar	PPK	JKDM

Bil	Perkara	Tindakan/ Ulasan
3.0	UCAPAN ALUAN Pengerusi	
3.1	PENDAHULUAN i. Tuan Tan Sim Kiat selaku Pengerusi Mesyuarat mengucapkan terima kasih dan mengalu-alukan kehadiran semua ahli mesyuarat. Pengerusi memaklumkan penyertaan Mesyuarat ini dihadkan kepada 2 orang setiap organisasi disebabkan oleh kekangan tempat. ii. JKDM telah meluluskan permohonan FREPENCA untuk menghadiri mesyuarat ini dengan syarat kehadiran terhad kepada 2 orang. FREPENCA mestilah diwakili oleh presiden dan serorang ahli jawatkuasa persatuan serta <i>tax agent</i> atau peguam tidak dibenarkan untuk mewakili FREPENCA.	Makluman
3.2	TUJUAN MESYUARAT i. Mesyuarat diadakan bagi membincangkan isu-isu teknikal yang telah dikemukakan oleh pihak swasta. ii. Isu-isu yang diterima telah digabungkan bagi memudahkan perkongsian maklumat di antara semua organisasi yang terlibat dalam Mesyuarat Jawatankuasa Teknikal Isu Pelaksanaan GST ini.	Makluman
4.0	PENGESAHAN MINIT MESYUARAT i. Minit Mesyuarat Jawatankuasa Teknikal Isu Pelaksanaan GST Bil 1/2016 telah disahkan tanpa sebarang pindaan.	Makluman
5.0	PERKARA YANG DIBINCANGKAN	
	PERBINCANGAN	
5.1	Insolvency Administration-Priority of Debt i. It is agreed a specific guide will be prepared to cover all matters regarding insolvency/ PR. ii. Question arise whether GST will supersede Companies Act . Companies may have already incurred existing or debts prior to being insolvent such as EPF, fixed charge (mortgage)	Rujuk maklum balas Item 1 Lampiran A

Bil	Perkara	Tindakan/ Ulasan
	<p>iii. By virtue of Section 31(4) GSTA, the wording "Notwithstanding any other law.." ,where company is in receivership or has ceased business or deregister, by virtue of Sch 1 para 8 & 9, GST has to be accounted. Based on this, GST will have priority over Companies Act when business ceased / deregister. Therefore any debt due to Customs will become a liability.</p>	
5.2	<p>Insolvency Administration- Liability to be registered</p> <p>i. Previously, where business has ceased, the sales of fixed assets is included in the calculation of threshold.</p> <p>ii. The new decision stipulates that value of any capital assets disposed due to cessation of business will not be included in determining the value of supplies with regard to registration.</p>	Rujuk maklum balas dalam Item 2, Lampiran A
5.3	<p>Insolvency Administration- Liability to be registered</p> <p>i. Isu ini tidak dibincangkan.</p>	Rujuk maklum balas dalam Item 3, Lampiran A
5.4	<p>Insolvency Administration- Deemed supply prior to de-registration</p> <p>i. Isu ini tidak dibincangkan.</p>	Rujuk maklum balas dalam Item 4, Lampiran A
5.5	<p>Insolvency Administration- Personal representatives deemed to be taxable person</p> <p>i. Isu ini tidak dibincangkan.</p>	Rujuk maklum balas dalam Item 5, Lampiran A
5.6	<p>Insolvency Administration- Personal representatives deemed to be taxable persons</p> <p>i. Isu ini tidak dibincangkan.</p>	Rujuk maklum balas dalam Item 6, Lampiran A
5.7	<p>Insolvency Administration- Personal representatives deemed to be taxable persons</p> <p>i. Isu ini tidak dibincangkan.</p>	Rujuk maklum balas dalam Item 7, Lampiran A
5.8	<p>Insolvency Administration- Personal representatives-Insufficient Records</p> <p>i. Isu ini tidak dibincangkan.</p>	Rujuk maklum balas dalam Item 8, Lampiran A

Bil	Perkara	Tindakan/ Ulasan
5.9	<p>Receiver Appointed under a Fixed Charge over Specific Asset</p> <p>i. Isu ini tidak dibincangkan.</p>	Rujuk maklum balas dalam Item 9, Lampiran A
5.10	<p>Supply of land</p> <p>i. The question raised was whether it is a supply of goods where a consideration is given under (DOA) and that particular consideration is to guarantee some payment (loan).</p> <p>ii. This is similar to a mortgage. As the DOA is a form of assurance of title in return for money and there is no intention to sell the property, it is not treated as a supply.</p>	Rujuk maklum balas dalam Item 10, Lampiran A seperti berikut: DOA for the purpose of obtaining loan and subsequently reassign back to the borrower which does not involve transfer of ownership of the property is not treated as a supply.
5.11	<p>GST Treatment for Property Developer</p> <p>i. The response given is agreed upon. However, one clarification was raised –</p> <p>Where a development right is given to the developer by the owner of land, it is a supply of services. When it is a right for residential property, the Property Guide mentioned it is an exempt supply. However this is not stated in Exempt Order. Concern were raised that the Guide has been wrongly worded.</p> <p>ii. Customs response: The supply of land is a supply of goods by virtue of PA or DOA. If the land is for the purpose of development for residential it is a supply goods and exempted. Para 111(a)(ii) of the Guide has yet to be amended as currently it states right to develop such property to the developer is a supply of services. By virtue of subpara 2, 1st Schedule, it is not mentioned that where right is given by virtue of PA, it is a supply of services.</p>	Rujuk maklum balas dalam Item 11, Lampiran A
5.12	<p>Property Management</p> <p>i. Quit rent is treated as a cost recovery, therefore not subject to GST. It can be identified to a particular parcel owner and therefore out of scope.</p> <p>ii. As regards to utilities, water authorities will</p>	Rujuk maklum balas dalam Item 12, Lampiran A seperti berikut: (i) The management and maintenance service to the residential parcel owner is an exempt

Bil	Perkara	Tindakan/ Ulasan
	<p>charge the MC(bulk meter). Subsequently, this supply is treated as made by the MC and therefore a reimbursement.</p> <p>iii. Insurance company will charge the MC for insuring the building. MC will recover the cost through service charge. In the GST Exempt Order, management and other services provided to strata title owners is exempt. In this particular instance, MC are providing management and other services and therefore it is an exempt supply.</p> <p>iv. MC may be making taxable supply such as providing gymnasium facilities, canteen, restaurant and other business and therefore may be registered if exceed threshold. Concerns that Johor Customs issued a directive that quit rent is subject to GST. This new decision will be informed to resolve the issue.</p>	<p>supply. Such service includes insurance services and sinking fund.</p> <p>(ii) The supply of utility by the JMB or MC to the parcel owner is treated as a reimbursement for GST purposes. Hence –</p> <p>(a) the onward supply of water is a standard rated supply.</p> <p>(b) the supply of electricity for the 1st 300 kw is a zero rated supply.</p> <p>(iii) Quit rent is treated as a cost recovery (disbursement) by MC from the parcel owner.</p>
5.13	<p>Guide on Land and Property Development (revised as at April 18, 2016) Issue (1)</p> <p>i. The response is noted.</p>	<p>Rujuk maklum balas dalam Item 13, Lampiran A, Issue (1) para (i) seperti berikut:</p> <p>(i) Fixtures and fittings which is not described under the Fourth Schedule, Schedule G or H of the Housing Development (Control and Licensing) Act 1966 will be subject to GST. Hence, the non-basic fixtures and fittings is to be treated as a separate taxable supply made by the developer and not treated as tied-in goods of the principal supply, free gifts or composite supply. The supplier is required to account for output tax on such supply.</p>
5.14	<p>Carrying on business- Individual Commercial Property</p> <p>i. Section 3 GSTA is not in line with the policy taken to subject individual holding commercial property as carrying on business as per Item 6, DG's Decision 4/2014.</p>	<p>Rujuk maklum balas dalam Item 14, Lampiran A</p>

Bil	Perkara	Tindakan/ Ulasan
	ii. Suggestion to amend Section 3. This is to reflect the intention to carrying on a business.	
5.15	GST Relief for LMW Issue (1) i. The response is noted.	Rujuk maklum balas dalam Item 15, Isu (1) Lampiran A
	GST Relief for LMW Issue (2) i. The response is noted.	Rujuk maklum balas dalam Item 15, Isu (2) Lampiran A
	GST Relief for LMW Issue (3) i. The response is noted.	Rujuk maklum balas dalam Item 15, Isu (3) Lampiran A
5.16	Applicability of Item 3.1 of Relief by Minister of Finance on Drop Shipment i. The response is noted.	Rujuk maklum balas dalam Item 16, Lampiran A
5.17	GST (Relief) Order 2014: Item 2, Sch 2- Developer or and Owner i. ITC which relates to public amenities is claimable only with respect to commercial properties. ii. Concerns were raised by members as follows: (a) Some Customs stations demands that developer who is making wholly residential to register because they are making the supply of land for the purpose of providing public amenities and public utilities. (b) It is difficult for developer to apportion ITC for mix development.	i. Rujuk maklum balas dalam Item 17, Lampiran A ii. <u>Action:</u> Sector III to discuss further on the mechanism and how to inform the industry on this decision.
5.18	Paragraph (j) of Regulation 41 of the GST Regulation 2014(IHC) i. Members raised concerns that some companies are hybrid companies. The activities of such companies comprises of operational (manufacturing) and investment holding company. Therefore a threshold is required to determine whether a company is an investment holding company.	i. Rujuk maklum balas dalam Item 18, Lampiran A ii. <u>Action:</u> Members to propose a definition of IHC to Customs.

Bil	Perkara	Tindakan/ Ulasan
	<p>ii. For the purpose of investment holding company under Regulation 41(j) GST Regulations 2014, IHC is define as holding shares in subsidiary company, assets in an investment portfolio and derives passive income through interest and dividend.</p> <p>iii. Customs takes the approach on a case to case basis to determine whether a company fulfils the requirement of an IHC.</p>	
5.19	<p>Section 13(4) of the GSTA -Imported services. Issue (1)</p> <p>i. Issues with regards to Section 13(4):</p> <p>(a) In the case of HQ and branch offices, the invoice could have been issued earlier to branch office but received much later by HQ. HQ will only account for reverse charge only at a later date because of the time gap between date of issuance of invoice and the date of receipt.</p> <p>ii. Proposals to amend Section 13(4) are as follows:</p> <p>(a) Revert back to earlier provision. The time of supply for imported services would be based on payment made. The present provision to account on the date of payment or the date when an invoice is issued by the supplier whichever is earlier, is a cost to small business as these companies have to account GST earlier than when payment is made.</p> <p>(b) To delete 'whichever is earlier' and replace with 'either' so that businesses are given the flexibility to account GST.</p>	<p>i. Rujuk maklum balas dalam Item 19, Isu (1) Lampiran A</p> <p>ii. <u>Action:</u> Customs takes note on the proposal</p>
	<p>Section 13(4) of the GSTA -Imported services. Issue (2)</p> <p>i. The response is noted.</p>	Rujuk maklum balas dalam Item 19, Isu (2) Lampiran A
	<p>Section 13(4) of the GSTA -Imported services. Issue (3)</p> <p>i. This issue is similar to the above and RMCD takes note on the proposal given.</p>	Rujuk maklum balas dalam Item 19, Isu (3) Lampiran A
5.20	Regulation 36- Blocked input tax	Rujuk maklum balas dalam Item 20 , Isu (1) Lampiran A

Bil	Perkara	Tindakan/ Ulasan
	<p>Issue (1)</p> <p>i. The response is noted.</p>	<p>seperti berikut: Battery for non-hybrid cars and all other passenger motorcars are blocked from any claim of input tax under Regulation 36 of the GST Regulations 2014.</p>
	<p>Regulation 36- Blocked input tax</p> <p>Issue (2)</p> <p>i. Some examples were raised by the members as follows:-</p> <p>(a) Co. A employs staff and received insurance premium from an insurance company which is ITC blocked. Subsequently, it is then recharged to Co. B for the subservice. - Company A and B cannot claim.</p> <p>(b) The staff is employed by Co B. Co. A received the invoice, then recharge back to Co. B. - In this situation, no ITC is claimable. Subsequently, the onward supply is subject to output tax and the other party cannot claim because it is blocked.</p>	<p>Rujuk maklum balas dalam Item 20, Isu (2), Lampiran A</p>
5.21	<p>Employee benefit</p> <p>Issue (1)</p> <p>i. The response is noted.</p>	<p>Rujuk maklum balas dalam Item 21, Isu (1) seperti berikut: (i)DG Decision 8/2015 – item 1 Decision (iv)(a)</p> <p>(a) Agreed with Example 1. It is an exempt supply</p> <p>(b) Please refer para 3, Item 4, DG’s Decision 2/2014: Gift bought by a taxable person from a non-registered person worth more than RM 500 and given free without consideration is not subject to GST but no input tax is claimable as the gift is acquired</p>

Bil	Perkara	Tindakan/ Ulasan
		without tax.
	Employee benefit Issue (2) i. The response is noted.	Rujuk maklum balas dalam Item 21, Isu (2), Lampiran A
	Employee benefit Issue (3) i. The response is noted.	Rujuk maklum balas dalam Item 21, Isu (3), Lampiran A
5.22	Registration- Voluntary registration/group deregistration Issue (1) i. The response is noted.	Rujuk maklum balas dalam Item 22, Isu (1), Lampiran A seperti berikut: No change will be made to Item 5 of DG's Decision No.2/2014 and RMCD will issue guidance on situations where the DG will invoke Section 38(7).
	Registration- Voluntary registration/group deregistration Issue (2) i. The response is noted.	Rujuk maklum balas dalam Item 22, Isu (2), Lampiran A seperti berikut: JKDM will consider to approve voluntary registration on a case by case basis for these category of companies - (i) companies who have been requested by their buyers to be a GST registrant; and (ii) companies with future taxable turnover that will eventually meet the GST threshold.
	Registration- Voluntary registration/group deregistration Issue (3) i. The response is noted.	Rujuk maklum balas dalam Item 22, Isu (3), Lampiran A
	Registration- Voluntary registration/group deregistration Issue (4) i. The response is noted.	Rujuk maklum balas dalam Item 22, Isu (4), Lampiran A

Bil	Perkara	Tindakan/ Ulasan
5.23	Recovery And Penalty for Late Payment of GST i. The response is noted.	Rujuk maklum balas dalam Item 23, Isu (1), Lampiran A
5.24	Supply of Zero Rated Services/ International Services Issue (1) i. The response is noted.	Rujuk maklum balas dalam Item 24, Isu (1), Lampiran A dipinda seperti berikut: This issue has been submitted to JKDM Legal Division for further clarification.
	Supply of Zero Rated Services/ International Services Issue (2) i. The response is noted.	Rujuk maklum balas dalam Item 24, Isu (2), Lampiran A
	Supply of Zero Rated Services/ International Services Issue (3) i. The response is noted.	Rujuk maklum balas dalam Item 24, Isu (3), Lampiran A
5.25	GST Inclusive Price i. The response is noted.	Rujuk maklum balas dalam Item 25, Lampiran A
5.26	Treatment of Cross Border Supply i. The response is noted.	Rujuk maklum balas dalam Item 26, Lampiran A
5.27	Input Tax Claim Issue (1) i. The response is noted.	Rujuk maklum balas dalam Item 27, Isu (1) Lampiran A
	Input Tax Claim Issue (2) i. The response is noted.	Rujuk maklum balas dalam Item 27, Isu (2) Lampiran A
	Input Tax Claim Issue (3) i. The response is noted.	Rujuk maklum balas dalam Item 27, Isu (3) Lampiran A
	Input Tax Claim Issue (4) i. The response is noted.	Rujuk maklum balas dalam Item 27, Isu (4) Lampiran A
5.28	Special Refund under Section 190 Issue (1) i. The response is noted.	Rujuk maklum balas dalam Item 28, Isu (1) Lampiran A seperti berikut:- (i) Pricing information is

Bil		Perkara	Tindakan/ Ulasan
			<p>required as per JKDM policy.</p> <p>(ii) Publishing figures of collection/ refunds is under the direction of Ministry of Finance (MOF).</p> <p>(iii) JKDM is doing its best to expedite the processing subject to the availability of the required documents. The verification process is to ensure no refund is wrongly allowed. Despite certification by company/ external auditors, JKDM auditors have detected cases such as -</p> <ul style="list-style-type: none"> (a) a refund was applied for items not subject to sales tax; (b) amount of refund applied was more than actually paid; (c) proof of payments did not tally; (d) false receipts were forwarded; (e) wrong refund rate method applied (100% vs 20%); (f) other ineligibility conditions.
		<p>Special Refund under Section 190 Issue (2) i. The response is noted.</p>	<p>Rujuk maklum balas dalam Item 28, Isu (2) Lampiran A seperti berikut:- RMCD is doing its best to expedite the processing subject to the availability of the required documents. The verification process is to ensure no refund is wrongly allowed. Despite certification by company/ external auditors, JKDM auditors have detected cases such as -</p> <ul style="list-style-type: none"> (a) a refund was applied for items not subject to sales

Bil	Perkara	Tindakan/ Ulasan
		tax; (b) amount of refund applied was more than actually paid; (c) proof of payments did not tally; (d) false receipts were forwarded; (e) wrong refund rate method applied (100% vs 20%); (f) other ineligibility conditions.
	Special Refund under Section 190 Issue (3) i. The response is noted.	Rujuk maklum balas dalam Item 28, Isu (3) Lampiran A seperti berikut:- (i) Pricing information is required as per JKDM policy. (ii) Publishing figures of collection/ refunds is under the direction of Ministry of Finance (MOF). (iii) JKDM is doing its best to expedite the processing subject to the availability of the required documents. The verification process is to ensure no refund is wrongly allowed. Despite certification by company/ external auditors, JKDM auditors have detected cases such as - (a) a refund was applied for items not subject to sales tax; (b) amount of refund applied was more than actually paid; (c) proof of payments did not tally;
5.29	Directorship i. The response is noted.	Rujuk maklum balas dalam Item 29, Lampiran A
5.30	GST Return (Declaration & Amendment of Return)	Rujuk maklum balas dalam Item 30, Isu (1) Lampiran A

Bil	Perkara	Tindakan/ Ulasan
	Issue (1) i. The response is noted.	
	GST Return (Declaration & Amendment of Return) Issue (2) i. The response is noted.	Rujuk maklum balas dalam Item 30, Isu (2) Lampiran A
	GST Return (Declaration & Amendment of Return) Issue (3) i. The response is noted.	Rujuk maklum balas dalam Item 30, Isu (3) Lampiran A
5.31	Public Rulings i. The response is noted.	Rujuk maklum balas dalam Item 31, Lampiran A
5.32	Bad Debt Relief i. The response is noted	Rujuk maklum balas dalam Item 32, Lampiran A seperti berikut: Noted on the proposal.
5.33	Customs Audit i. The response is noted.	Rujuk maklum balas dalam Item 33, Lampiran A
5.34	Reimbursement & Disbursement Issue (1) i. The response is noted.	Rujuk maklum balas dalam Item 34, Isu (1) Lampiran A
	Reimbursement & Disbursement Issue (2) i. The response is noted.	Rujuk maklum balas dalam Item 34, Isu (2) Lampiran A
5.35	Rounding up of Exchange Rate i. The response is noted.	Rujuk maklum balas dalam Item 35, Lampiran A seperti berikut: Businesses are allowed to round up or down on the total of input or output but not on the exchange rate.
5.36	Requirement to retain Documents for 6 years i. The response is noted.	Rujuk maklum balas dalam Item 36, Lampiran A
5.37	Errors in the TAP system i. The response is noted.	Rujuk maklum balas dalam Item 37, Lampiran A

Bil	Perkara	Tindakan/ Ulasan
5.38	GST Treatment on Roasted and Raw Coffee Bean and Dates i. The response is noted.	Rujuk maklum balas dalam Item 38, Lampiran A
5.39	Sales to Transit Passengers at Airport Airside to be Treated as Exports i. The response is noted.	Rujuk maklum balas dalam Item 39, Lampiran A
6.0	HAL-HAL LAIN i. Mesyuarat yang akan datang dijadualkan dalam bulan September 2016. ii. Maklum balas tidak diberikan bagi isu-isu yang lewat dikemukakan dan ia hanya akan dibincangkan dalam mesyuarat akan datang. iii. Isu yang telah dibincang dan diputuskan tidak akan dibincangkan semula. iv. Maklum balas di Lampiran A yang diedarkan pada hari ini hendaklah diabaikan dan Lampiran A yang baru berdasarkan keputusan yang dicapai pada hari ini akan diedarkan semula kepada semua ahli.	Makluman
7.0	PENUTUP	
	i. Tuan Pengerusi merakamkan ucapan terima kasih kepada semua ahli yang hadir. ii. Mesyuarat ditangguhkan pada jam 1.00 petang.	

Disediakan oleh:

Urusetia
 Mesyuarat Jawatankuasa Teknikal
 Isu Pelaksanaan GST
 Bahagian GST
 Ibu Pejabat

Disahkan oleh:



(TAN SIM KIAT)
 Pengerusi
 Mesyuarat Jawatankuasa Teknikal
 Isu Pelaksanaan GST
 Bahagian GST
 Ibu Pejabat