JABATAN KASTAM DIRAJA MALAYSIA
Ibu Pejabat Kastam Diraja Malaysia,
Bahagian GST
Aras 3-7, Blok A, Menara Tulus
No.22, Persiaran Perdana, Presint 3
62100 Putrajaya.

Telefon : +603 8882 2100
Faksimili : +603 8882 4911
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Rujukan Kami : KE.HF(152)515/108(63)
Tarikh : 21 Jamadilakhir 1439H
09 Mac 2018

Senarai edaran seperti di Lampiran

YBhg. Dato'/ Tuan /Puan,

MINIT MESYUARAT JAWATANKUASA TEKNIKAL ISU PELAKSANAAN GST BIL. 4/2017

Saya dengan segala hormatnya merujuk kepada perkara tersebut di atas.

2. Bersama-sama ini dilampirkan sesalinan Minit Mesyuarat Jawatankuasa Teknikal Isu Pelaksanaan GST Bil. 4/2017 untuk makluman dan tindakan YBhg. Dato'/ Tuan / Puan selanjutnya.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

(ASMAH BT IBRAHIM)
Bahagian GST
b.p Ketua Pengarah Kastam
Malaysia

s.k :
(i) Timbalan Ketua Pengarah Kastam (Perkastaman & GST)
(ii) Pen. KPK (GST)
(iii) Pengarah GST
(iv) Semua Ketua Cawangan/ Sektor/ Unit GST

LAMPIRAN

BIL	NAMA	JAWATAN	AGENSI
1.	Dato' Abdul Latif Bin Abd Kadir	Pen. KPK (GST)	JKDM
2.	Tn. Ahmad Maher Bin Abd Jalil	Pengarah GST	JKDM
3.	Pn. Tengku Aini Baldri Bt Engku Mansor	Timb Pengarah Kastam	JKDM
4.	Pn. Zainad Bt Daud	Timb Pengarah Kastam	JKDM
5.	Pn. Siti Zaleha Bt Mohd Said	Timb Pengarah Kastam	JKDM
6.	Pn. Nur Hanisah Dukes Bt Abdullah	Timb Pengarah Kastam	JKDM
7.	Pn. Nora'ini Bt Abd Khalid	Timb Pengarah Kastam	JKDM
8.	Pn. Norlela Bt Ismail	Timb Pengarah Kastam	JKDM
9.	Tn. Mohammad Sabri B Saad	Timb Pengarah Kastam	JKDM
10.	Tn. Abd Ghafar B Mohamad	PKPK I	JKDM
11.	Tn. Abd Razak Bin Ahmad Arshad	PKPK I	JKDM
12.	Tn. Faizulnudin B Hashim	PKPK I	JKDM
13.	Pn. Maimon Bt Zaid	PKPK I	JKDM
14.	Pn. Roszita Bt Dim	PKPK I	JKDM
15.	Pn. Razinah Bt Abd Rahman	PKPK I	JKDM
16.	Tn. Khilmie B Ghazali	PKPK II	JKDM
17.	Tn. Khairul Nizam B Othman	PKPK II	JKDM
18.	Tn. Osman B Karim	PKPK II	JKDM
19.	Pn. Wahizam Bt Abd Wahid	PKPK II	JKDM
20.	Tn. Mohamad Firdaus B Satibi	PPK	JKDM
21.	Tn. Muhamad B Che Jaafar	Pak	JKDM
22.	En. Koong Lin Loong	National Council Member	ACCCIM
23.	Cik Lim Yen Ling	Asst. Executive Secretary	ACCCIM

24.	En. Raja Kumaran	Director	MICCI
25.	Cik Wong Hin Wei	Secretariat	MICCI
26.	En. Philip Choo Kwong Hui	Member	STA
27.	En. Koh Siok Kiat	Member	STA
28.	Cik Yii Ylen Yien	Secretariat	STA
29.	En. Tan Eng Yew	Committee Member	CTIM
30.	En. David Lai	Committee Member	CTIM
31.	En. Alan Chung	Committee Member	CTIM
32.	Pn. Ng Sue Lynn	Committee Member	CTIM
33.	En. Tiruselvam Kupusamy	Secretariat	CTIM
34.	En. Thong Vee Kean	Secretariat	CTIM
35.	Dato' Tan Kwong Jin	Customs Committee	FMM
36.	En. Mohameed Faisal Bin Syed Ibrahim	Member	MATA
37.	En. Bernard Yap	Member	MIA
38.	Pn. Azlina Zakaria	Secretariat	MIA
39.	En. Ng Swee Weng	Representative	MICPA
40.	Pn. Wong Poh Geng	Representative	MICPA
41.	Pn. Tan Yu Yin	Secretariat	MICPA
42.	En. Paul Seo	Executive Secretary	FMFF
43.	Dato' Chua Tia Guan	Member	PEMUDAH
44.	En. Ezleezan B Othman	Ketua Seksyen Bhgn Cukai (Dasar & Pelaksanaan GST)	Kementerian Kewangan
Sekretariat			
1.	Pn. Asmah Binti Ibrahim	PKPK I	JKDM
2.	Pn. Maria Bt Madel	PKPK II	JKDM

3.	Pn. Sarah 'Abidah Bazilah bt Abd Jabbar	PPK	JKDM
4.	Pn. Nur Ashani Bt Mehat	Pak	JKDM

MINIT MESYUARAT JAWATANKUASA TEKNIKAL ISU PELAKSANAAN GST
BIL 4/2017

1. KETERANGAN AM

Tarikh : 13 Disember 2017
Masa : 9.00 pagi
Tempat : Dewan Persidangan Sri Rampai, Ibu Pejabat JKDM, Putrajaya

2. BUTIR KEHADIRAN

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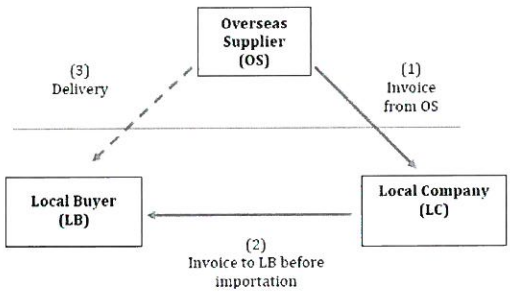
4.	Pn. Nurashani Bt Mehat	Pak	JKDM

Bil		Perkara	Tindakan/ Ulasan
3.0		UCAPAN ALUAN PENGERUSI	
	3.1	PENDAHULUAN i. Pengerusi mengucapkan terima kasih dan mengalu-alukan kehadiran semua ahli mesyuarat.	Makluman
	3.2	TUJUAN MESYUARAT i. Mesyuarat diadakan bagi membincangkan isu-isu teknikal yang telah dikemukakan oleh pihak swasta.	Makluman
4.0		PENGESAHAN MINIT MESYUARAT i. Minit Mesyuarat Jawatankuasa Teknikal Isu Pelaksanaan GST Bil 3/2017 telah disahkan tanpa sebarang pindaan.	Makluman
5.0		PERKARA YANG DIBINCANGKAN	
		PERBINCANGAN	
	5.1	**Guide on Free Zone dated 1 January 2017** i. Section 162 provides that no tax shall be due and payable upon any importation of goods into free zone. ii. Paragraph 56 of the Guide on Free Zone states that GST shall be due and payable upon importation of goods if the goods imported are removed from a place of import other than a FCZ (at port or airport) to FIZ. iii. Currently, movement of goods from legal landing place to FIZ needs to be declared in K1 and K8. This is because the legislation is ambiguous on the importation of goods to FIZ through legal landing place. iv. MICPA proposed for GST to be suspended for importation of goods via PCA into free zone. Subsequently, FZ companies should be allowed to enjoy the suspension without applying for ATS.	**RMCD response:** i. The matter is still pending for further review by MOF. **Action:** Sector II

Bil		Perkara	Tindakan/ Ulasan
	5.2	**Redemption of Unit Trust** i. MICPA would like to clarify whether the gains and proceeds received from redemption of unit trust by an investment holding company shall be treated as an exempt supply.	**RMCD response:** i. The spread is the consideration for the making of an exempt supply and is not subject to GST. If an IHC engages in such activity it is treated as an exempt supply and paragraph 40(2)(g) of the GST Regulations 2014 does not apply to IHC. ii. Please refer to Item 2, Lampiran A for further details.
	5.3	**Director General's Decision: 4/2015**  i. One of the conditions to be fulfilled to qualify for an out scope supply for supply made by LC to LB is that there is a proof that the transfer of ownership of the goods took place outside Malaysia before the goods are imported into Malaysia (through shipping document or incoterm) ii. MICPA would like to clarify the following: a) Whether the said condition has been fulfilled so long the invoice issued by LC to LB is dated earlier than the date of shipping document. b) The rationale in using incoterm as proof of ownership of transfer since the incoterm does not define where titles transfer but only the respective obligations (i.e. costs and risk involved)	**RMCD response:** i. Since LC acquire the goods from overseas supplier, we need the incoterm in order to establish where the transfer ownership takes place whether outside Malaysia or in Malaysia. ii. Therefore, if the transfer of ownership takes place outside Malaysia, transaction between LC and LB is out of scope regardless of when the shipping document is issued. On the other hand, if the transfer of ownership takes place inside Malaysia, the transaction between LC and LB is standard rated.

Bil		Perkara	Tindakan/ Ulasan
	5.4	**Management and maintenance services of stratified residential buildings** i. FAQ 26 of the Guide on property management- joint management bodies (JMBs) & management corporations (MCs) as at 22 April 2016, states that the supply of management and maintenance services by the developer during developer's management period are to be treated <u>as a non-supply</u>. ii. MICPA would like to seek clarification on the GST treatment for the provision of management and maintenance services by housing developer before a JMB is established.	**<u>RMCD response:</u>** i. The supply of management and maintenance services made by developers who manage the stratified residential building prior to establishment of JMB will also fall under the Item 20, Second Schedule, GST (Exempt Supply) Order 2014. ii. Please refer to Item 4, Lampiran A for further details.
	5.5	**Input list of raw materials for ATMS application via TAP** i. Currently, company can upload template list of raw materials for ATS application. However, there is no template provided by Customs for ATMS list of materials. ii. MICPA would like to request RMCD to include a template for company to upload the list of raw materials for ATMS application.	**<u>RMCD response:</u>** i. RMCD will review the matter. **<u>Action:</u>** MyGST System Application Unit.
	5.6	**Validity of pre-printed invoice** i. Sarawak Timber Association (STA) seeks clarification as to whether pre-printed tax invoices is acceptable for the purpose of input tax claiming, even if all the prescribed particulars are fulfilled under Regulation 22. ii. The particulars that are pre-printed included the word "tax invoice", supplier name, address and GST ID, and invoice number; while the customer name, address, item descriptions, amounts and date are type-written or hand written.	**<u>RMCD response:</u>** i. Pre-printed is allowed to be issued by the registered person if it fulfils the requirements in Regulation 22 GSTR 2014. Therefore, any input tax claim by the buyer using such invoice will be allowable.(DG's Decision 3/2015, Item 2)

Bil		Perkara	Tindakan/ Ulasan
	5.7	**GST Treatment on vacant land without stating specific land purpose** i. Sarawak Timber Association (STA) seeks to clarify the GST treatment on the sale of land where the title of such land is issued in year 1939 for a lease period of 99 years from the State Land, Sarawak. ii. Subsequently, there is no land restrictions and special conditions imposed on the land title. Currently, there is zoning practice in Peninsular Malaysia to determine the usage of the land (i.e commercial, residential) but not in Sarawak.	**RMCD response:** i. The GST treatment on the supply of land will be based on its usage. Pursuant to subitem 1(1), First Schedule, GST (Exempt Supply) Order 2014, any sale, lease or rent of the land used for **other than** residential or agricultural purposes, or general use (religious building, burial ground or playground) will be subjected to GST at standard rate.
6.0		HAL-HAL LAIN i. RMCD will allow voluntary registration although the company will only make taxable supply after 24 months period. However, DG may still imposed conditions under Section 24 GSTA 2014. ii. For registered companies with long gestation period, ITC is allowable and payable based on the taxable period. RMCD however may suspend ITC until there is a supply made under Section 38(7) GSTA 2014. iii. For BOD issued and GST has been subsequently paid, RMCD will disallow the claim of ITC. RMCD have issued a policy letter based on the following: (a) BOD issued as a result of audit finding, ITC will not be claimable. (b) For other circumstances, ITC is allowed subject to application and approval by the Director General under Regulation 38(3) GSTR 2014. iv. Maklum balas di Lampiran A yang diedarkan pada hari ini hendaklah diabaikan dan Lampiran A yang baru berdasarkan keputusan yang dicapai	Makluman

Bil		Perkara	Tindakan/ Ulasan
		pada hari ini akan diedarkan semula kepada semua ahli.	
7.0		PENUTUP	
		i. Tuan Pengerusi merakamkan ucapan terima kasih kepada semua ahli yang hadir. ii. Mesyuarat ditangguhkan pada jam 1.00 petang.	

Disediakan:

Urusetia
Mesyuarat Jawatankuasa Teknikal
Isu Pelaksanaan GST
Bahagian GST
Ibu Pejabat

Disahkan oleh:

(DATO ABDUL LATIF BIN ABD KADIR)
Pengerusi
Mesyuarat Jawatankuasa Teknikal
Isu Pelaksanaan GST
Bahagian GST
Ibu Pejabat