

**MINIT MESYUARAT JAWATANKUASA TEKNIKAL ISU PELAKSANAAN GST
BIL 4/2016**

1. KETERANGAN AM

Tarikh : 22 Disember 2016

Masa : 9.00 pagi

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

2. BUTIR KEHADIRAN

BIL	NAMA	JAWATAN	AGENSI
1.	Tn. Ahmad Maher Bin Abd Jalil	Pengarah GST	JKDM
2.	Pn. Teh Kheng Ean	Timb Pengarah Kastam	JKDM
3.	Pn. Rokiah Bt Embong	Timb Pengarah Kastam	JKDM
4.	Pn. Siti Zaleha Binti Mohd Said	Timb Pengarah Kastam	JKDM
5.	Pn. Azizah Binti Kechik	Timb Pengarah Kastam	JKDM
6.	Pn. Fauziah Bt Abu Zarim	PKPK I	JKDM
7.	Pn. Nur Hanisah Dukes Bt Abdullah	PKPK I	JKDM
8.	Pn. Sakenah Begum Bt Md Nazir	PKPK I	JKDM
9.	Tn. Khairulnizam Bin Othman	PKPK II	JKDM
10.	Tn. Lau Thye Mun	PKPK II	JKDM
11.	Pn. Pusphalatha a/p Subramaniam	PKPK II	JKDM
12.	En. Koong Lin Loong	National Council Member	ACCIM
13.	En. Lee Hooi Seng	National Council Member	ACCIM
14.	Pn. Poh Wan Kh'ng	Executive Secretary	ACCIM
15.	En. Raja Kumaran	Director	MICCI
16.	En. David Lai	Committee Member	CTIM
17.	En. Alan Chung	Committee Member	CTIM
18.	En. Tan Eng Yew	Committee Member	CTIM
19.	En. Lim Kok Seng	Secretariat	CTIM
20.	Cik Maygelah Siva	Executive	FMM
21.	En. Mohd Rozlan bin Mohamed Ali	Member	MATA
22.	En. Mohameed Faizal Syed Ibrahim	Member	MATA
23.	Dato' Nadzim Johan	Activist	Muslim Consumers Association
24.	En. Bernard Yap	Member	MIA
25.	Pn. Azlina Zakaria	Secretariat	MIA

BIL	NAMA	JAWATAN	AGENSI
26.	En. Alvin Chua Seng Wah	President	FMFF
27.	En. Paul Seo	Executive Secretary	FMFF
28.	Pn. Wong Pong Geng	Representative	MICPA
29.	Pn. Tan Yu Yin	Secretariat	MICPA
30.	Pn. Farah Bt Ramlee	Manager	NCIA/NCSCC
31.	Pn. Irene Quah	Executive	FREPENCA
Urusetia			
1.	Pn. Asmah Binti Ibrahim	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. 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 3/2016 telah disahkan tanpa sebarang pindaan.	Makluman
5.0	PERKARA YANG DIBINCANGKAN	
	PERBINCANGAN	
5.1	Licensed Manufacturing Warehouse Issue (1)/ FREPENCA (Additional Issues) (1) i. The response is noted.	Rujuk maklum balas dalam Item 1, Isu (1) Lampiran A
	Licensed Manufacturing Warehouse Issue (2)/ FMFF(1) i. The response is noted.	Rujuk maklum balas dalam Item 1, Isu (2) Lampiran A
5.2	Approved Trader Scheme (ATS) Issue (1)/ FREPENCA (Additional Issues) (2) i. The response is noted.	Rujuk maklum balas dalam Item 2, Isu (1) Lampiran A
	Approved Trader Scheme (ATS) Issue (2)/ FREPENCA (1) i. For ad hoc application of Lampiran C (Exemption List), Customs will give approval which is valid for one month. However, companies faced challenges to update this new Lampiran C in the TAP system on time due to the delay in Customs verification. ii. Customs response: Once approval is given by Customs in FIZ to import a particular item, companies need to go to the scheme change tab in TAP system to upload the required list of Lampiran. Customs HQ will process the application for	Rujuk maklum balas dalam Item 2, Isu (2) Lampiran A

Bil	Perkara	Tindakan/ Ulasan
	approval approximately within 2 or 3 days.	
	<p>Approved Trader Scheme (ATS) Issue (3)/ MICPA (1)</p> <p>i. The issue was raised as the importer is not allowed to suspend GST using ATS due to the difference of address from the ATS registration address.</p> <p>ii. Companies are advice to register all branches or LMW entities in TAP.</p>	Rujuk maklum balas dalam Item 2, Isu (3) Lampiran A
5.3	<p>Contract Manufacturer's(CM) claim on material purchase price variance related to manufactured goods to be exported</p> <p>i. The material price and market continue to change according to market fluctuations. As there is a contractual price rate, the price charged to customers cannot change. When the price of material increased, the customer allows CM to claim for them the purchase price variance.</p> <p>ii. Subsequently, this is the original price from the supplier that it is actually part of the imported value. In practice, customer will issue PO and CM will then billed to customer to claim the price variance. In other countries such as Singapore, the purchase price variance claim related to the manufactured goods to be exported is zero rated.</p> <p>iii. Customs response: This issue has been referred to MOF. The current policy is retained.</p>	Rujuk maklum balas dalam Item 3, Lampiran A
5.4	<p>Contract Manufacturer's claim on inventory Revaluation related to manufactured goods to be exported</p> <p>i. The response is noted.</p>	Rujuk maklum balas dalam Item 4, Lampiran A
5.5	<p>Section 65 (6) GSTA 2014</p> <p>i. The issue was raised by members due to pending registration by an oversea entity providing services in Malaysia.</p> <p>ii. Section 65(6) GSTA 2014 applies however in relation to supply of goods and not services. Subsequently, registration for provision of services is subject to Section 14(the place where the supplier belongs).</p>	<p>Rujuk maklum balas dalam Item 5, Lampiran A</p> <p>Tindakan: Unit Penguatkuasaan Pendaftaran</p>

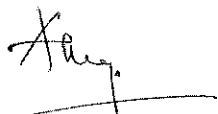
Bil	Perkara	Tindakan/ Ulasan
	<p>iii. Since the oversea entity has no fixed establishment/ branch in Malaysia, no registration for GST is allowed. However, in the registration guide, where a non-resident entity sends its technical personnel to Malaysia, this fulfils the requirement of Section 14 and therefore non-resident is eligible to be registered.</p> <p>iv. Customs response: A guide will be prepared to address this issue.</p>	
5.6	<p>Issuance of Tax Invoice by a registered person for non-taxable supply</p> <p>i. The rationale for the amended subsection 33(10) of the GSTA 2014 is to disallow any amount with 6% GST to be shown in the invoice on zero rated supply.</p>	Rujuk maklum balas dalam Item 6, Lampiran A
5.7	<p>Supply of land in compliance with requirement of written law, government or local authority</p> <p>i. The response is noted.</p>	Rujuk maklum balas dalam Item 7, Lampiran A
5.8	<p>Removal of goods from a free zone to another free zone through Malaysia</p> <p>i. New Section 162A(1) provides that any goods removed from a free zone is treated as an importation into Malaysia and therefore GST is due and payable.</p> <p>ii. Subsequently, new section 162A(2) allows GST to be suspended where the goods are removed to another free zone, designated area or a warehouse.</p>	Rujuk maklum balas dalam Item 8, Lampiran A
5.9	<p>New requirement for claiming ITC for goods exported</p> <p>i. This issue has been referred to Customs Legal Unit for further review.</p>	Rujuk maklum balas dalam Item 9, Lampiran A
5.10	<p>Post-importation adjustment</p> <p>i. Generally, where BOD is issued, the importer is not entitle to claim ITC on the same amount. However, where there is a voluntary disclosure, Customs would look into the reason of the issuance of the BOD and would treat the matter on a case by case basis.</p>	Rujuk maklum balas dalam Item 10, Lampiran A
5.11	<p>Time of Supply for Imported Services</p> <p>i. The response is noted.</p>	Rujuk maklum balas dalam Item 11, Lampiran A

Bil	Perkara	Tindakan/ Ulasan
5.12	Recovery and Penalty for late payment of GST i. The response is noted.	Rujuk maklum balas dalam Item 12, Lampiran A
6.0	HAL-HAL LAIN i. Mesyuarat yang akan datang dijadualkan dalam bulan Mac 2017. 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:


(AHMAD MAHER BIN ABD JALIL)
 Pengerusi
 Mesyuarat Jawatankuasa Teknikal
 Isu Pelaksanaan GST
 Bahagian GST
 Ibu Pejabat