



GST Updates

February 2018

1. Changes in GST-03 Report

| Field | Description | Tax Code Prior to 01/01/2018 | Tax Code After 01/01/2018 |
|-------|---|------------------------------|-----------------------------|
| 10 | Jumlah Nilai Pembekalan Tampatan Berkadar Sifar <i>Total Value of Local Zero-Rated Supplies</i> | ZRL,NTX | ZRL |
| 15 | Jumlah nilai CB P Import Begantung dibawah butiran 14 <i>Total Value of GST Suspended under item 4</i> | Field 14 x 6% | OS, OS-TXM, GS, NTX, SR-JWS |
| 16 | Jumlah Nilai Perolehan Harta Modal <i>Total Value of Capital Goods Acquired</i> | TX-CG | TX-CG, IM-CG |

1.1 Description for Field 15 Tax Codes

| Tax Code | Description |
|----------|---|
| OS | Out of scope supply is a supply which is not within the boundary of GST and therefore GST is not chargeable on such supply. |
| OS-TXM | This refers to out-of-scope supplies made outside of Malaysia which will be taxable if made in Malaysia. (for Mixed Supplier) |
| GS | A taxable supply may be disregarded for the purpose of GST. This refers to supplies which are disregarded under GST legislation. These supplies include supply of goods or services between members of a GST group. |
| NTX | This refers to a supply which has no tax chargeable such as supply of goods between free trade zone and other free trade zone. Moreover, there is no GST chargeable on supply of goods and services within or between designated areas. |
| SR-JWS | Any taxable person (approved jeweller) is not required to pay the tax charged to him by the supplier but shall account for the tax in his GST-03 return. This tax code is only applicable for approved person of the AJS. |

1.2 Differences between OS and NS

| OS | NS |
|--|--|
| <p>Out of scope supply</p> <ul style="list-style-type: none">Supply which is not within the boundary of GST and therefore no GST is chargeable on such supply | <p>This refers supplies treated as neither a supply of goods nor a supply of services</p> |
| <p>Example:</p> <ul style="list-style-type: none">Supply by statutory bodies and local authorities with respect to regulatory and enforcement function.Supply of goods made outside MalaysiaGovernment supply | <p>Example</p> <ul style="list-style-type: none">DisbursementTransfer of going concern |

1.3 Description for Field 16 Tax Code *(Importation of Capital Goods)*

| Purchase Code | Description |
|---------------|---|
| IM-CG | This refers to all capital goods imported into Malaysia which are subject to GST. The GST amount is calculated on the value which includes cost, insurance and freight plus the customs duty payable (if any) that based on the import declaration form (Customs Form No. 1 (K1), and other relevant documents. |

2. Major Changes of ZP

Prior to 01/01/2018

| | |
|----|--------------------------|
| ZP | Zero-rated Purchase |
| EP | Exempted supply purchase |
| RP | Relief Purchase |
| GP | Disregarded Purchase |

After 01/01/2018

| | |
|----|--|
| ZP | ZP- Fruits/Vegetables |
| | EP- Toll |
| | RP- Ron95 |
| | GP- Purchase from the group registration |



Please feel free to contact us if you have any queries

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