

Special Tax Update 税务特别刊物

-18 May 2018-
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On 16 May 2018, the Ministry of Finance (MoF) announced that the supply of goods and services in Malaysia will be **subject to Goods and Services Tax (GST) at 0% instead of 6% with effect from 1 June 2018**. This change of tax rate applies also to GST levied on the importation of goods and services except for the supply of goods and services that are exempt under the GST (Exempt Supply) Order 2014 and its related amendment orders.

马来西亚财政部 (MoF) 在 2018 年 5 月 16 日宣布从 2018 年 6 月 1 日起, 消费税的税率将从目前的 6% 调降至 0%。这项措施包括当地和进口的物品和服务, 但不包括当局已经豁免消费税的物品和服务。

However, this does not mean GST is completely abolished from 1 June 2018. Until further announcement is made, businesses would have to comply with the requirements of the GST Act 2014. These include the issuance of Tax Invoice, submission of GST return and claim of input tax credit. Businesses are also required to ensure that the prices of the goods and services supplied are in compliance with the Price Control and Anti-Profiteering Act 2011.

但是, 这不代表消费税将从 2018 年 6 月 1 日起被废除。大家还是必须遵守所有目前的规定, 包括发出税务发票、在限定时间内提交税务报表和索回进项税, 直到另行通知。商家也要确保物品和服务价格, 在任何时候都遵守 2011 年价格控制及反暴利法令。

Following are some of the frequently asked questions posted by Royal Malaysia Customs Department (RMCD) on 17 May 2018:

以下是马来西亚皇家海关部门 (RMCD) 在 2018 年 5 月 17 日发布的一些常见问题:

STATUS OF GST 消费税的状况

Q1: What does the MoF statement mean / what happens to GST?

A1: All supplies of goods and services which are now subject to GST at standard-rated (6%) becomes zero-rated (0%) effective on 01 June 2018. Importation of goods and services is also subject to GST at zero-rated.

问 1: 目前消费税是什么状况?

答 1: 目前以标准税率 (6%) 缴纳消费税的物品和服务供应将从 2018 年 6 月 1 日起改成零税率 (0%)。这项措施也包括进口的物品和服务。

Q2: Is the MOF's statement applicable to an exempt supply?

A2: An exempt supply goods or services is remain exempt. It does not change to zero-rated.

问 2: 这项措施包括豁免消费税的供应吗?

答 2: 这项措施不包括当局已经豁免消费税的物品和服务。

Q3: Do I need to wait for a letter issued by RMCD to change the rate to zero rated?

A3: No, please impose GST at zero-rated (0%).

问 3: 我须要在收到 RMCD 的信函后才改成零税率吗?

答 3: 不须要, 请在 2018 年 6 月 1 日起改成零税率 (0%)。



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REGISTRATION 注册

Q4: Do I need to apply to cancel my registration?

A4: No, cancellation is not required and you remain registered until further notice.

问 4: 我须要申请以取消我的注册吗?

答 4: 不须要, 直到另行通知。

Q5: I have applied to register for GST but have yet to receive any approval, what should I do?

A5: RMCD will continue to process the application.

问 5: 我已申请注册消费税, 但尚未获得任何批准, 我该怎么办?

答 5: RMCD 将继续处理您的申请。

Q6: I registered late and have been penalised with late registration penalties. Can the penalty be remitted?

A6: Remission of penalties is under the discretionary power of the Director General. You are required to apply for the remission.

问 6: 我逾期后才注册并收到了罚款。罚款可以被赦免吗?

答 6: 赦免罚款是海关总署署长的权力。您必须申请以获得赦免。

Q7: I would like to apply for voluntary registration under Section 24 of the GSTA 2014. Do I have to apply?

A7: No, you do not have to apply for voluntary registration.

问 7: 我想根据 2014 年消费税法令第 24 条申请自愿注册。我必须申请吗?

答 7: 您不必申请自愿注册。

TAX INVOICE 税务发票

Q8: Do you need to make amendments on the tax invoice from 6% to 0%?

A8: Tax invoices is not required to be issued if the supply is zero-rated and a commercial invoices may be issued. Invoices can be amended from 6% to 0%.

问 8: 您须要在税务发票把 6% 修改为 0% 吗?

答 8: 零税率的供应可以发行商业发票, 不必发行税务发票。发票可以从 6% 修改为 0%。

Q9: I have mistakenly charged and collected GST at 6% after 01 June 2018. I have to account for tax collected at the rate of 6%?

A9: Yes, GST at 6% should be accounted for if the amount of 6% GST is received and the credit note cannot be issued.

问 9: 在 2018 年 6 月 1 日后, 我误收了 6% 的消费税。我是否须要缴纳那 6% 的税款?

答 9: 如果您无法发行贷记单和退还那 6% 的消费税, 那您必须缴纳该 6% 的消费税。

Q10: Tax invoice was issued on goods supplied before 01 June 2018. GST was charged at 6%. However, payment was made and the goods was removed after 01 June 2018. What is the GST treatment?

A10: GST is to be accounted at 6%.

问 10: 我在 2018 年 6 月 1 日前发行了有 6% 消费税率的税务发票。但是, 2018 年 6 月 1 日后才收到付款并交出货。请问消费税该如何记账?

答 10: 消费税率将定在 6%。



Q11: Tax invoice was issued on services supplied before 01 June 2018. GST was charged at 6%. However, payment was made and the services was performed after 01 June 2018. What is the GST treatment?

A11: GST is to be accounted at 6%.

问 11: 我在 2018 年 6 月 1 日前发行了有 6% 消费税率的税务发票。但是, 2018 年 6 月 1 日后才收到付款并完成服务。请问消费税该如何记账?

答 11: 消费税率将定在 6%。

INPUT TAX CREDIT 进项税

A12: If supply supplied is set at zero rate, can I still claim input tax?

Q12: Yes, the input tax claims are allowed in compliance with Section 39 and Regulation 38 of, GST Regulations 2014.

问 12: 如果我的供应是零税率, 我可以索回进项税吗?

答 12: 只要符合消费税法令, 您就可以索回进项税。

RETURN 申报表

Q13: Do I need to submit GST-03 return?

A13: Yes. Registered person are still required to submit GST-03 until further notice. Sales of goods / services at 0% from 01 June 2018 is to be declared in column 10.

问 13: 我须要提交消费税申报表 (Form GST-03) 吗?

答 13: 消费税注册人仍须提交 Form GST-03, 直到另行通知。2018 年 6 月 1 日后供应在零税率的货物/服务须在第 10 栏中申报。

Q14: I was charged a penalty for late submission of return under Section 41 (6) of the GSTA 2014. Can the penalty be remitted?

A14: The power to impose compound is at the discretion of Public Prosecutor.

问 14: 我因迟交消费税申报表而收到罚款。罚款可以被赦免吗?

答 14: 施加罚款的权力在于检察官。

Q15: I was charged a penalty for a late payment under Section 41 (7) of the GSTA 2014. Can the penalty be remitted?

A15: It is the discretionary power of the Director General under Section 62 (2) of the GSTA 2014. The application of the remission shall be made.

问 15: 我因迟缴付消费税而收到罚款。罚款可以被赦免吗?

答 15: 赦免罚款是海关总署署长的权力。您必须申请以获得赦免。

SECTION 66 GSTA 2014 (CHANGE OF RATE) 消费税法令第 66 条 (税率的变化)

Q16: I have issued a tax invoice at a rate of 6% and goods have been removed to the buyer at the time the GST rate was 0%. What am I required to do?

A16: Tax shall be charged at the old rate of 6%.

问 16: 我已发出 6% 消费税率的税务发票但货物在零税率时期才交给买家。我该怎么办?

答 16: 消费税率将定在 6%。



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Q17: The goods were removed to the buyer at the time the GST rate was 6%, but the tax invoice was issued at the rate of 0%. What am I required to do?

A17: Tax shall be charged at the old tax rate of 6%.

问 17: 货物在 6% 消费税率时交给买家，但税务发票在零税率时期发出。我该怎么办？

答 17: 消费税率将定在 6%。

Q18: The goods were removed to the buyer at the time the GST rate was 6%, and the tax invoice issued at the rate of 6%. However, payment only received at the rate of 0%. What needs to be done?

A18: Tax shall be charged at the old rate of 6%.

问 18: 货物和税务发票在 6% 消费税率时发出，但零税率时期才收到付款。我该怎么办？

答 18: 消费税率将定在 6%。

Q19: I have given free services to connected person. What is the GST treatment and do I need to account for output tax on the free services given?

A19: It is a zero rated supply.

问 19: 我已为关连人士提供免费服务。请问消费税该如何记账？我须要计入销项税吗？

答 19: 这是零税率的供应。

Q20: What is the GST treatment on the goods given away as a gift with the amount exceeded more than RM500? Do I need to account output tax?

A20: Output tax needs to be accounted at zero rate.

问 20: 当作为礼物送出的货物价值超过 500 令吉时，消费税该如何记账？我须要计入销项税吗？

答 20: 您必须计入销项税为零税率。

DISALLOWANCE OF INPUT TAX 不被允许索回的进项税

Q21: I have sold a passenger car where the input tax claim was not allowed under Regulation 36 of the GST Regulation 2014. What is the GST treatment?

A21: The sale of the passenger car is not subject to GST because it is not a supply.

问 21: 我已卖出一辆乘用车，但进项税在消费税法令下不被允许索回。消费税该如何记账？

答 21: 乘用车的买卖无须缴消费税因为它不算供应。

PUBLIC RULING / ADVANCE RULING / DG DECISION / DECISION MADE BY RMCD

RMCD 发布的裁决、指南和政策

Q22: Are public rulings / advance rulings / DG's decisions / industry guidelines / policy papers from sectors related to GST treatment issued by RMCD still apply?

A22: Rulings, decisions and guides are still applicable until further notice.

问 22: 请问 RMCD 之前发布的裁决、指南和政策还适用吗？

答 22: 裁决、指南和政策还适用，直到另行通知。



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BILL OF DEMAND (BOD) / INVESTIGATION / PROSECUTION / APPEAL TO TRIBUNAL / COMPOUND

法案 / 调查 / 检控 / 法庭上诉 / 罚款

Q23: I have received a Bill of Demand (BOD) from RMCD claiming a certain amount of tax to be paid. Do I have to pay the BOD?

A23: The BOD is still payable.

问 23: RMCD 寄出法案向我索取一定数额的税款。请问我须要付清此法案吗?

答 23: 您仍应付该法案。

Q24: My Company has been investigated by RMCD for not submitting the GST-03 return, will the investigation stop?

A24: No.

问 24: 我的公司因未提交消费税申报表而被 RMCD 调查。这个调查会停止吗?

答 24: 不会。

Q25: My Company has been charged by RMCD for failing to pay GST, will the proceeding continue?

A25: Yes.

问 25: 我的公司因未缴付消费税税款而被 RMCD 控告。这个控诉会继续吗?

答 25: 会。

Q26: My Company has filed an appeal at the GST appeal tribunal, will my appeal continue?

A26: Yes.

问 26: 我的公司已向消费税法庭提交上诉。这个上诉会继续吗?

答 26: 会。

Q27: My Company has received a compound offer of RM 5,000 for failing to submit the return. Do I have to pay the compound?

A27: Yes.

问 27: 我的公司因未提交消费税申报表而收到 5,000 令吉的罚款。我仍须缴付这笔罚款吗?

答 27: 是的。

BLACKLIST 黑名单

Q28: Will blacklist action continue?

A28: Yes.

问 28: 黑名单行动会继续吗?

答 28: 会。

TAX AGENT 税务代理

Q29: What will happen to Tax Agents and do their services need to be continued?

A29: Tax agents are still required for GST related matters.

问 29: 税务代理须继续他们的服务吗?

答 29: 有关消费税的事宜仍须要税务代理。



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AUDIT 审计

Q30: Will the GST audit be continued and what is the timeframe to be taken. Is the registrant still required to keep documents / business records for 7 years?

A30: GST audits will continue and business records are to be kept for 7 years.

问 30: 还会继续消费税审计吗? 消费税注册人是否仍须保留 7 年的文档/业务记录?

答 30: 我们将继续执行消费税审计。消费税注册人仍须保留 7 年的业务记录。

GENERAL 其他

Q31: What is SST?

A31: SST refers to Sales Tax and Services Tax. Sales tax is levied on local manufactured and imported goods, while service tax is a tax imposed on prescribed services.

问 31: 什么是 SST?

答 31: SST 是销售税和服务税。本地制造和进口的货物须征收销售税而规定的服务业须征收服务税。

Q32: I purchased my flight ticket before 01 June 2018 and scheduled to depart after 01 June 2018. Can I claim back the GST paid?

A32: It depends on the conditions of the sale and purchase transaction between the seller and the buyer.

问 32: 我在 2018 年 6 月 1 日前购买了飞机票但 2018 年 6 月 1 日后才出发。请问我可以索回已付的消费税吗?

答 32: 这取决于买方和卖方之间买卖交易的条件。

Q33: Deposit (part payment) for the supply of goods / services has been paid before 01 June 2018 and goods / services are supplied after 01 June 2018. What is the GST treatment?

A33: Part payment is subject to GST on the standard rate while the balance of payment if made after 01 June 2018 is subject to zero rate.

问 33: 供应的货物/服务在 2018 年 6 月 1 日前已获得部分付款但货物/服务将在 2018 年 6 月 1 日后交出/完成。消费税该如何记账?

答 33: 已获得的部分付款须征收标准税率(6%)。在 2018 年 6 月 1 日后收到的余额将是零税率。

Q34: Will the import duty / tax to be charged on hand carried goods by passengers be charged at 0%?

A34: Import duty / tax on goods brought in with passengers is maintained at 10% ad valorem rate.

问 34: 乘客携带货物的进口税税率会否调降为 0%?

答 34: 乘客携带货物的进口税将维持在 10% 的从价税率。

Q35: Goods purchased and charged GST at standard rate (6%) are then returned to supplier at the time when GST is zero-rated (0%). What is the GST treatment?

A35: The supplier should issue a credit note of the same sales value.

问 35: 以标准税率(6%)购买的货物在零税率时期退还给供应商。消费税该如何记账?

答 35: 供应商应以同样的销售价发货记单。



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Q36: Will Tourism Tax be continued?

A36: Yes.

问 36: 会继续执行旅游税吗?

答 36: 会。

For further information, please refer:

欲知更多详情, 请参考:

<http://gst.customs.gov.my/en/hl/SiteAssets/pdf/FAQ%2028ENG29%20-%20UPDATED%2017.5.18281PM29.pdf>

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