

ENHANCING QUALITY IN TRANSFORMING PUBLIC SECTOR AUDITING

GST Implementation: Challenges and Impact

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GST UNIT

**ROYAL MALAYSIAN CUSTOMS
DEPARTMENT**

12 December 2013
Grand Dorsett Hotel
Subang Jaya



Briefing Agenda

- 1. Challenges**
- 2. GST Impact to Consumers**
- 3. GST Impact to Businesses**
- 4. GST impact to Government**

1

Challenges

30 Years towards GST- How We Got There

Bold, New Beginnings

Malaysia sends a research team to South Korea to study the potential of GST in implementing a more sustainable, broad-based consumption tax system.

1983

1988

GST First Looks

On 21 October 1988, Tun Daim Zainuddin, then Minister of Finance, tells the Malaysian public that the government is considering implementing the GST.

Tun Daim Zainuddin



GST Budget Announcement

On 30 October 1992, Dato' Seri Anwar Ibrahim, then Minister of Finance, announces GST for the 1993 Malaysian budget. It was later deferred.

Dato' Seri Anwar Ibrahim



1992

2004

GST Budget Announcement

On 10 Sept 2004, Dato' Seri Abdullah bin Ahmad Badawi, Prime Minister at the time, announces GST for the 2005 Malaysian budget which would have come into effect by 1 Jan 2007. It was then deferred in 2006 to give time for businesses to adapt to changes in processes and training of personnel.

Dato' Seri Abdullah bin Ahmad Badawi



2005

2009

GST Bill Read In Parliament

As a step to developing a more effective, efficient and sustainable taxation system, the 2009 GST Tax Bill was tabled for reading at the Dewan Rakyat. It was deferred to ensure laws & regulations relating to the implementation are all in place and the rakyat will be engaged inclusively.

Cross-Country Learnings

Malaysia sends a team to visit nations such as Australia, New Zealand and Indonesia to further study the mechanics of GST.

GST Announced

On 25 October 2013, Prime Minister Datuk Seri Najib Razak declares GST of 6% in Malaysia. It will commence from 1 April 2015.

Datuk Seri Najib Razak



2013



B1 - The Borneo Post (Business) - Friday, 31 May 2013

Govt will not implement GST in the near term



Desk Set About Your Headline

INTANDEM: Ahmad Huzni says brides generating revenue, the implementation of the C&T is also in tandem with the government's intention to reduce marriage and personal

Getting GST acceptance will be tough

Minister hints at commitment to reduce corporate and personal income tax



can assist in income-group and credit-

HARI: ISNIN
TARIKH: 2 APRIL 2012

AKHBAR: THE MALAY MAIL
M/SURAT: 11

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Najib R
and pe
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balanc

B1&B2 - The Borneo Post(Business) - Monday, 3.12.2012

Need for comprehensive awareness of GST before implementation – ACCA

By Verna Puthanakkal
vputhan@uconn.edu

KUCHING: Many parties, including the Association of Chartered Certified Accountants

(ACCA), have dedicated much effort to enhance awareness and education about the Goods and Services Tax (GST) to prepare for the imminent change to the consumption-based tax.

Outlining this, ACCA Malaysia country head Jennifer Lopez told *The Borneo Post*, "There have been many concerns raised by consumers and corporations on the implementation of GST in Malaysia, and those concerns are certainly valid. For this reason, our government has deferred implementation of GST since 2007."

• Turn to Page 82, Col.

Creating awareness on important tax matters

• From Page 87

"This is a matter that goes beyond the implementation of a new system. There must be comprehensive awareness as well, to ensure that everyone is thoroughly informed about how the GST will affect them," she emphasized.

The country head pointed out that ACCA works with government agencies and other third parties to conduct awareness and instructional seminars.

for ACCA members on important tax matters throughout Malaysia.

ACCA is working with the Royal Malaysian Customs Malaysia to conduct talks on GST and has partnered with the Chartered Tax Institute of Malaysia this year to conduct over 40 tax seminars across nine states, covering topics such as real property, estate tax

When asked how ACCA adapts to the changing landscape of the ac-

counting and tax issues, she said. "ACCA updates the syllabus for our tax and corporate reporting papers every year to ensure that our students study the latest rules and standards thereby making them industry-ready professionals."

"We also keep our members up-to-date with current issues and regulations via workshops and webinars (online seminars), as well as produce thought leadership through our Research & Insights programme."

1

1

BRIEF

No GST this year

KUALA LUMPUR: The proposed Goods and Services Tax (GST) will not be implemented by the government this year. In a statement to The Malay Mail, Pernandu CEO Datuk Seri Idris Jala said the implementation would take place only after at least a year from its announcement date. He was responding to a report which had said GST would be implemented by this year-end. Idris had earlier said the GST would only be implemented after the general election.



Issue	Response
<p>➤ If GST rate is 6%, the consumers will end up paying 18% (a misconception)</p>	<p>➤ Input tax credit mechanism</p> <ul style="list-style-type: none">• registered business to claim input tax• no tax cascading• business to pass on saving

A7 - China Press - Monday, 13 May 2013

False news of GST implementation

Recently, there's rumours spreading on Facebook saying that government has quietly implemented the GST (Goods and Services Tax). These rumours have been confirmed to be false, the 6% GST on many bills is not the proposed Goods and Services Tax, it is merely the standard Government Services Tax which has been implemented since 1975. Therefore, BN urged netizens to stop posting unverified rumours.

消費稅沒悄悄落實 網上瘋傳的是政府服務稅

(吉隆坡12日讯)在网上流传已落实的消费税(GST),实为在1975年已开徵收的政府服务税(Government Services Tax)。

政府悄悄落实消费税、面包及汽油涨价传言,近日被疯传,似真似假,叫人眼花撩乱。

根据关税局官网资料显示,政府服务税是在1975年服务税法令规定下徵收的税务,在2011年前,政府服务税为5%,而向顾客徵收政府服务税是得到关税局发出执照的餐饮业者。

政府在2011年1月起,将原本征收5%服务税调至6%。迄今,国内所有可征税服务(Taxable services)的服务税(Service Tax),从原有5%提高至6%。

其中,如原本的电讯领域的服务税范围已从原本的电话、传真、租赁电话及宽频流量(Bandwidth),扩大收费至电视节目,并且加入每

月签约费中。

根据此前媒体报导指出,2009年消费税法案是在2009年12月16日由第二财长拿督斯里阿米诺斯尼在国会提呈一读,由于国会议员不通过及民间各界反对声浪大,致使政府几度展延实施消费税制度。

停止造谣

此外,国际也在其面子书上澄清,有关服务税是在1975年已实施,而消费税并未在国会通过,并促请有心人士停止造谣。

另一方面,宏愿理财机构税务与财务规划总监拿督蔡光源早前接受《中国报》访问时也强调,消费税并不可能“一夜间”生效,落实前需在国会上三读消费税法案,通过后宣布执行,各方准备好后才可开始征收。

他估算,若国会今年6月开会,消费税法案需通过后,重新呈至国会进行三读,消费税真正落实日不可能快过明年6月,甚至可能拖至2015年初,即18个月后才可正式执行。



■国际在其面子书上澄清,有关服务税是在1975年已实施,而消费税并未在国会通过。

Issue

- The Government has quietly implemented GST

Response

- GST refers to Government Sales Tax or Government Service Tax
 - sales tax and service tax have been implemented since 1972 and 1975 respectively

07 - (Bangkit)Harakah - Monday, 22 April 2013

Mata pisau GST bakal kerat leher rakyat

KUALA LUMPUR: Umno-BN dijangka akan "sembelih" rakyat dengan melaksanakan Cukai Barangan dan Perkhidmatan (GST) jika rakyat terus salah memberi mandat kepada mereka pada PRU13.

Najib Tun Razak sebelum ini bermain wayang dengan rakyat apabila enggan mengumumkan pelan pelaksanaan atau tarikh pelaksanaan sebenar GST.

Malah, manifesto fotostat BN yang mengandungi 17 teras itu langsung tidak menyentuh pelaksanaan cukai baru tersebut.

Sebaliknya, tindakan Umno-BN menunda cukai yang membekalkan rakyat sebelum berlangsungnya pilihannya jelas mereka hanya takut 'bahasa undi' bukannya kluar tentang kesejahteraan seluruh rakyat.

GST sebagai satu kaedah percukaian bukan rang undang-undang yang dirangka dengan teliti kerana majoriti rakyat negara ini tergolong dalam kategori gaji rendah yang dikesualkan dari membayar cukai pendapatan.

Bukannya, hanya 1.7 juta rakyat Malaysia dianggarkan layak membayar cukai pendapatan.

Jika Umno-BN dibiarkan menang lagi dalam PRU13 ini, kira-kira 10 juta rakyat Malaysia yang selama ini tidak layak membayar cukai akan terpaksa dengan bebanan cukai baru.

Justeru, mengundi Umno-BN samalah seperti menyebarkan tengkulak rakyat berpendapatan rendah untuk disembelih dengan pelaksanaan GST itu.



Issue	
➤	GST will burden the consumers
Response	
➤	GST to replace sales tax and service tax
➤	consumers are now paying sales tax and service tax
➤	no GST on basic food, water and electricity
➤	public transport, health, education, residential house and toll highway are exempt

12 - Utusan Malaysia - Monday, 03 June 2013

GST bukan tambah cukai, rakyat perlu maklumat

BERAKHIR sudah Pilihan Raya Umum ke-13 (PRU13) di mana Barisan Nasional (BN) kekal sebagai parti yang mendapat mandat untuk memerintah negara untuk lima tahun lagi. Akibat tindakan pihak-pihak yang tidak dapat menerima keputusan pilihan raya itu, Rakyat Malaysia sebarannya memberi sokongan kepada pemerintah dalam perkara-perkara maklumat dengan tuntutan agama Islam. Kini BN juga perlu terus fokus untuk melaksanakan 'Aku Janji' mereka semasa berkempen tempoh hari.

Antara fokus kerajaan dalam 'Aku Janji' berkenaan adalah untuk membina ekonomi mampan, dinamik dan inovatif. Ini termasuklah dengan membuat pembaharuan dalam struktur cukai sedia ada ke arah sistem percukaian yang lebih terbuka serta mengurangkan cukai individu dan korporat secara berperingkat-peringkat.

Bukan sahaja lagi bahawa kerajaan sejak tahun 90-an telah bercadang untuk melaksanakan Cukai Barangan dan Perkhidmatan atau Goods & Services Tax

(GST) bagi menggantikan Cukai Jualan dan Cukai Perkhidmatan yang sedang diguna pakai kini. Walau bagaimanapun, cadangan ini senyap kerana kerajaan pada masa itu menganggap bahawa rakyat belum bersedia.

Begitu juga sekitar beberapa tahun yang lepas, kerajaan telah menguar-uarkan untuk melaksanakan GST dan undang-undang telah pun dibacakan di Parlimen kali pertama pada tahun 2009. Disebabkan cukai adalah isu sensitif kerana melibatkan 'politik' rakyat, maka pelaksanaannya sehingga kini masih lagi tertangguh.

Kini setelah PRU-13, cakap-cakap mengenai GST kembali muncul. Di pihak kerajaan, menteri telah bercakap mengenai manfaatnya. Manakala di pihak pembangkang pula mula memperkatakan keberukutan dan bercadang untuk menghapuskannya. Sama ada GST memberi manfaat atau keburukan, maka maklumat yang tepat haruslah disampaikan kepada rakyat.

Rakyat kini masih lagi berada dalam kesamaran tentang GST. Ti-

dak dapat difinanskan bahawa amat kurang penerangan, kajian serta forum berkaitan GST diadakan oleh kerajaan. Ini mengakibatkan rakyat gagal memahami justifikasi pelaksanaan cukai baru ini tanpa menyedari bahawa lebih daripada 140 negara di seluruh dunia telah melaksanakan GST, termasuk jiran-jiran ASEAN kita seperti Singapura, Vietnam dan Indonesia.

Ramai yang masih tidak tahu bahawa GST akan menggantikan Cukai Jualan dan Cukai Perkhidmatan sedia ada dan bukan menambah cukai sedia ada. Ramai yang masih tidak tahu bahawa pada masa kini mereka sedang membayar cukai walaupun ia tidak dipamerkan di dalam resit-resit pembelian. Masih ramai tidak mengetahui bahawa GST bakal menghapuskan cukai berganda yang mengakibatkan harga barangan menjadi lebih tinggi.

Rakyat terbanyak rakyat keliru dan tidak dapat membezakan antara Service Tax dan Service Charge. Ada juga yang keliru apakah Government Service Tax dan GST merupakan cukai yang sama se-

hingga berlaku 'tekecoh' di dalam-laman sosial kerana manipulasi dan kekeliruan maklumat.

Paling merisaukan pengguna adalah kesan pelaksanaan GST ke atas mereka sama ada ia akan menaikkan atau menurunkan harga barang. Di kala ketiadaan agensi pelaksana GST diberi kursus bahawa GST bakal dilaksanakan pada kadar permulaan 4%, terdapat pula kenyataan dari menteri yang mengatakan bahawa GST pada kadar 7% bakal memberi impak positif kepada negara. Walaupun saya cenderung mempercayai bahawa beliau mengambil contoh kadar GST di Singapura, tidak dinafikan ia memberi kegunaan kepada rakyat kerana ada yang menganggap kadar itu agak tinggi sebagai permulaan.

Oleh itu, saya menyarankan agar kerajaan melalui agensi-agensi berkenaan mengadakan usaha untuk menyebarkan maklumat kepada rakyat berkenaan GST seperti rencana, kajian, soal selidik, forum, pengalaman negara-negara yang telah melaksanakan cukai ini. Ini termasuklah manfaat-manfaatnya, kaedah

cukai ini dikenakan, barangan serta perkhidmatan yang dikesualkan dari cukai dan lain-lain lagi.

Ini penting kerana rakyat perlu mempunyai maklumat yang cukup sebelum menerima sesuatu sistem. Ini diburukkan lagi dengan jentera-jentera propaganda pembangkang yang memanipulasi isu ini untuk meningkatkan populariti dengan memberi gambaran salah tentang GST.

Ini menunjukkan sebenarnya isu GST jika diuruskan dengan baik, bakal diterima dengan baik juga oleh rakyat. Ini termasuklah fakta kajian yang dipaparkan di laman rasmi GST bahawa akan berlaku purata penurunan harga barangan keperluan jika GST dilaksanakan. Sebagai langkah tambahan, kerajaan juga harus mengeluarkan harga 'simulasi' barangan keperluan di Malaysia jika GST dilaksanakan. Ini bakal meningkatkan kefahaman dan sokongan rakyat terhadap pelaksanaan GST.

KHAIRUL AZHAR
Klang, Selangor

N25 - Harakah - Monday, 03 June 2013



Anwar berucap di majlis jamuan rakyat di Markaz Besar Permatang Pauh.

Rakyat bakal rasai kesan pelaksanaan GST

BUKIT MERTAJAM: Belum pun sampai seminggu kabinet baru diumumkan Perdana Menteri, kerajaan BN sudah menguar-uarkan - cadangan menguatkuasakan Cukai Barangan dan Perkhidmatan (GST) bagi menampung kekurangan dana negara, kata Ketua Umum KeADILan, Dato' Seri Anwar Ibrahim.

Membidas kenyataan Menteri di Jabatan Perdana Menteri, Dato' Seri Idris Jala bahawa GST boleh menjamin pendapatan tambahan sebanyak RM20 bilion hingga RM25 bilion, Ahli Parlimen Permatang Pauh itu berkata, penguatkuasaan GST tidak 'hidu' dengan jentera-jentera propaganda pembangkang yang memanipulasi isu ini untuk meningkatkan populariti dengan memberi gambaran salah tentang GST.

Begaimanapun setelah menang tipis, uar-nya cadangan ini dilontar menteri kabinet Najib.

"Tidak sampai seminggu pembentukan kabinet baru diumumkan, mereka sudah bercakap mengenai GST. Ibarat BN sudah menguar-uarkan - cadangan menguatkuasakan Cukai Barangan dan Perkhidmatan (GST) bagi menampung kekurangan dana negara, kata Ketua Umum KeADILan, Dato' Seri Anwar Ibrahim.

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Melayan tetamu yang hadir.



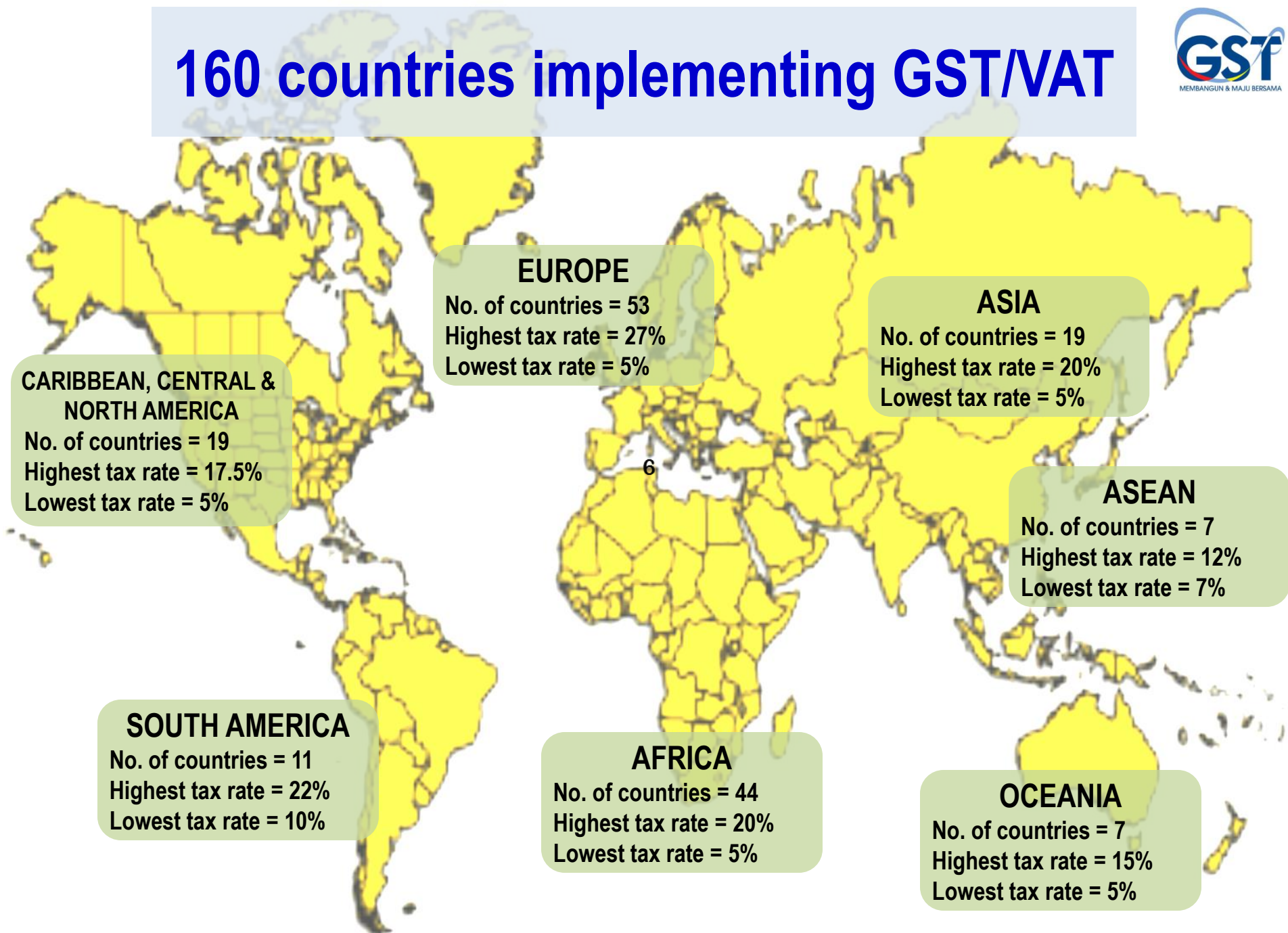
Issue

- **Implement GST when Malaysia is a high income nation**

Response

- **160 nations have implemented GST/VAT**
 - many South American, African and Asian countries have implemented GST/VAT
 - in ASEAN region, only Myanmar, Brunei and Malaysia has not implemented GST

160 countries implementing GST/VAT



2

GST Impact To Consumers

Getting the tax accepted and relieve consumers' concerns

Zero-rated supply

Agriculture products – paddy & fresh vegetables

Foodstuff – rice, sugar, table salt, plain flour, cooking oil

Livestock supplies – meat, muttons, swine

Poultry & eggs

Fish, prawn, cuttlefish, crabs, oyster, cockles, etc.

Supply of the first 200 units of electricity to domestic users

Supply of the first 35m³ of water to domestic users

Exported goods and services

Exempted supply



Rail



Buses



Taxi/ Hired car



Highway toll



Water transportation



Land for general use



Private health & education



Residential property



Financial services

relieve tax burden of consumers

Getting the tax accepted and relieve consumers' concerns

**relieve tax
burden of
consumers**

- zero rate basic food, water and electricity
- exempt public transport, health, education, toll highway and residential property
- conduct studies on household expenditure and GST impact



Household Expenditure

Average monthly expenditure Malaysia 2011.pdf - Adobe Reader

File Edit View Document Tools Window Help

5 / 15 125% Find

Table 1. Average monthly expenditure per household, Malaysia, 1993/94–2009/10

Expenditure group	1993/94	1998/99	2004/2005	2009/2010
Food and non-alcoholic beverages	276	368	393	444
Alcoholic beverages and tobacco	26	30	35	48
Clothing and footwear	41	56	59	75
Housing, water, electricity, gas and other fuels	245	363	430	495
Furnishings, household equipment and routine household maintenance	65	84	83	89
Health	21	29	27	29
Transport	168	227	314	327
Communication	24	59	103	124
Recreation services and culture	53	70	92	101
Education	17	31	38	31
Restaurants and hotels	145	209	213	239
Miscellaneous goods and services	78	105	167	190
Overall expense	1,161	1,631	1,953	2,190

Source: Department of Statistics, 2011.



Getting the tax accepted and relieve consumers' concerns



**ARE YOU AWARE THAT YOU HAVE BEEN PAYING
SALES TAX AND SERVICE TAX???**

Goods with Sales Tax



5%



Goods with Sales Tax

10%





Restaurant

astro



Hotel

6%



Professional Services



Parking Services



Motor Repair Centre



Security Services



Getting the tax accepted and relieve consumers' concerns

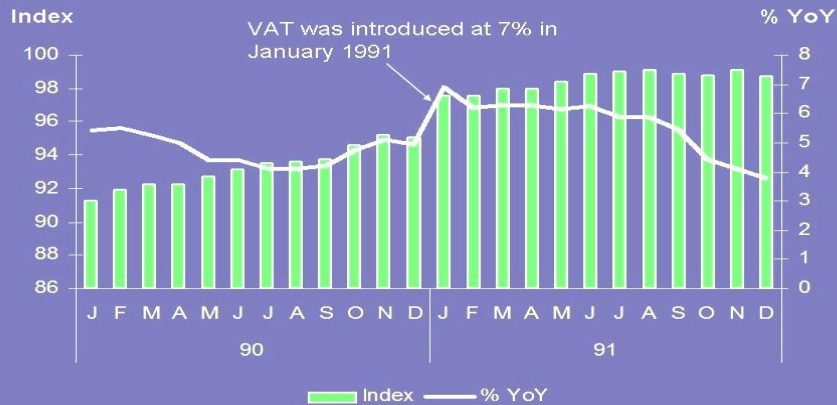
**relieve tax
burden of
consumers**

- zero rate basic food, water and electricity
- exempt public transport, health, education, toll highway and residential property
- conduct studies on household expenditure and GST impact
- consumers have to pay sales tax and service tax on their consumption
- minimal GST impact on lower income group
 - one time CPI impact



Inflation – Other Countries Experience

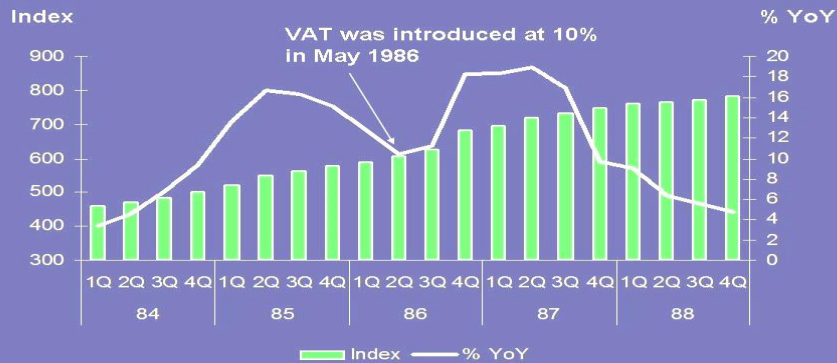
CANADA'S CPI



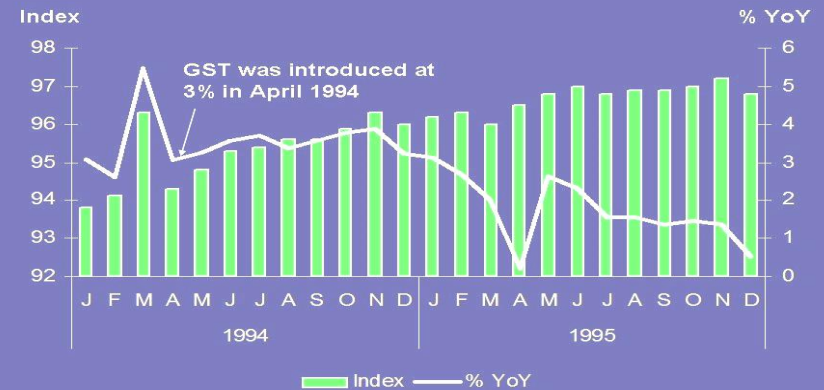
AUSTRALIA'S CPI



NEW ZEALAND'S CPI



SINGAPORE'S CPI





1. enforcement of anti profiteering legislation



**control
excessive
profiteering**

2. extensive consultation and awareness programs

Food & non alcoholic beverages	EXISTING PRICE	ESTIMATED PRICE CHANGES		NEW PRICE
	RM	RM	%	RM
Coffee, tea, cocoa & non-alcoholic beverages				
mineral water (500ml bot)	0.97	0.04	3.7%	1.01
soft drink carbonated (325ml tn)	1.26	-0.05	-4.1%	1.21
cordial (840ml bot)	9.51	-0.39	-4.1%	9.12
mango juice (1l pack)	3.88	-0.01	0.4%	3.87
Rice, bread & other cereals				
rice super 5% local (kg)	1.90	0.00	-0.2%	1.90
wheat flour (kg)	1.76	0.00	-0.2%	1.76
Meat				
beef local (kg)	16.12	-0.03	-0.2%	16.09
pullet (chicken) (kg)	5.62	-0.01	-0.2%	5.61



4. shopper's guide to be distributed to consumers

3. relief to selected groups of persons



GST Impact on Consumers

transparent pricing

- consumer knows whether the item is taxable or not
- consumer knows the tax elements in the price they paid

AGRO SHOPPING CENTRE SDN BHD			
DESA PINGGIRAN PUTRA, SG. MERAB			
TEL: 03 – 8896XXXX FAX: 03 – 896XXXX GST Reg. No :			
Date: 30/3/2015 15:35:45			
Tax Invoice No: V001619			
IKAN BILIS CRACKER [PACK] 1 010611	3.90	3.90	S
PRINGLES SC 182G [PCS] 1 001002	6.90	6.90	S
SUGAR 2 123235	1.45	2.90	Z
Item Count		4	
Total Sales Inclusive GST @ 5%		13.80	
Rounding Adjustment		0.00	
Cash		14.00	
Balance		0.30	
GST analysis	Goods	Tax	
S = 5%	10.38	0.52	
Z = 0%	2.90	0.00	
Print	: 30/3/2015		
Salesperson	: Amin		

Rate of GST

Total amount payable including GST

Total amount of GST charged

1. BE AN INFORMED CONSUMER
2. UNDERSTAND GST MECHANISM
3. CHECK WHETHER BUSINESS IS REGISTERED FOR GST
4. CHECK WHETHER GOODS ARE SUBJECT TO GST
5. COMPARE PRICES
6. USE YOUR CONSUMER'S POWER
7. ASK FOR RECEIPTS AND EXAMINE PRICE
8. BUY FROM FAIR PRICE SHOPS
9. BE THRIFTY
10. REPORT BUSINESSES MAKING EXCESSIVE PROFITS



Jadilah pengguna yang bijak :)

3

GST Impact To Businesses



Getting the businesses ready and lowers cost

reduce cost of doing business

- saving in non capital inputs and special refunds
- inputs are claimable and avoids tax cascading
- less bureaucracy and red tape

cash flow and compliance cost

- special schemes and fast refunds
- small businesses out of the system (high threshold)
- free or subsidised accounting software
- tax packages to be given

Getting the businesses ready and lowers cost

competitive in business

- zero rate exports of goods and services
- goods and services becomes more competitive in international markets

Tourist Refund Scheme

- encourage tourist spending in Malaysia
- growth in tourism



GST Preparation for Businesses



- initiate preparatory sessions
- education and consultation
 - staff understanding of GST
 - review employee benefits, incentives and reward scheme
 - price review
- system development
 - system processes
 - ❖ print receipts with GST amount
 - ❖ issue GST invoice
 - ❖ claim for refunds and bad debts
 - ❖ prepare GST returns and make adjustments
 - approach – internally, vendor, COTS

4

GST Impact To Government

Getting the Government ready and enhance compliance

enhance compliance

- hidden economy will resurface
- immigrants and illegals will have to pay GST
- increase collection of tax revenue

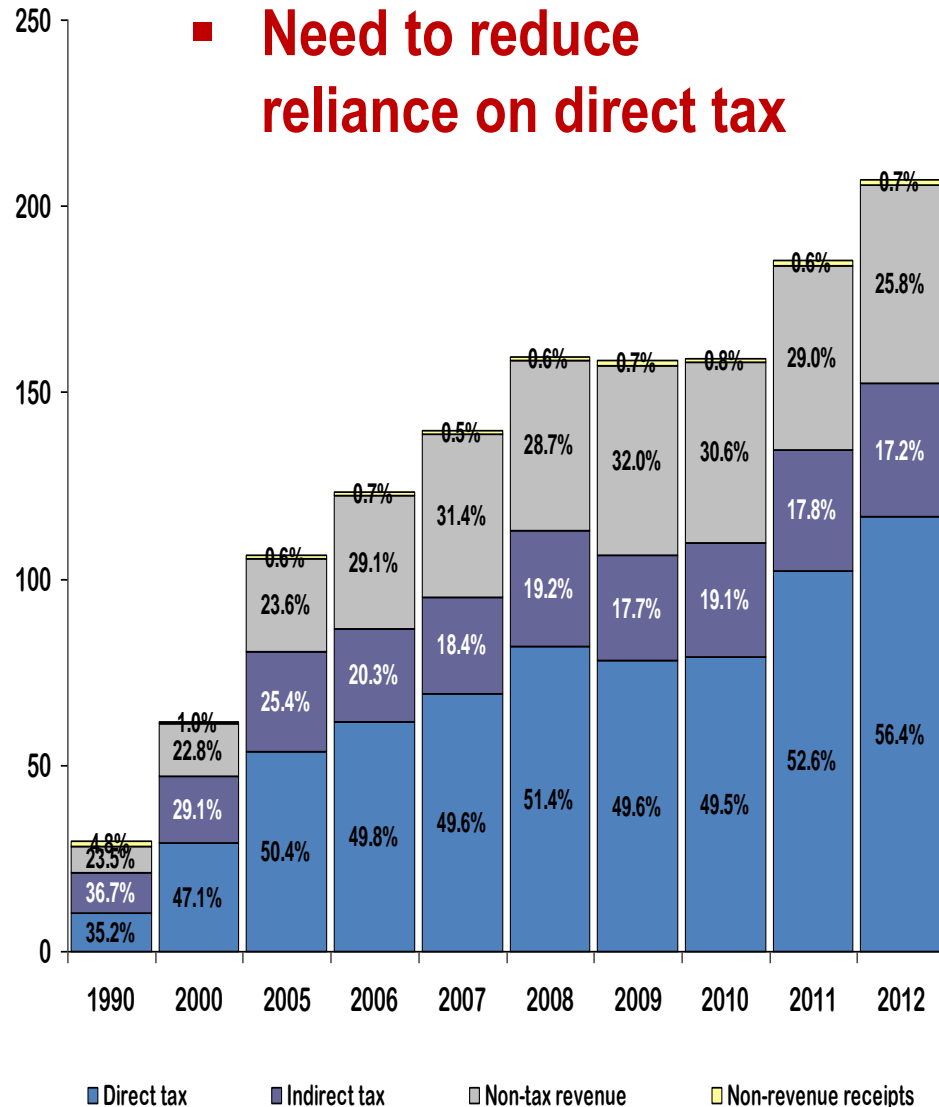
exports become competitive

- Malaysia is an open economy
- exports are major component of economy

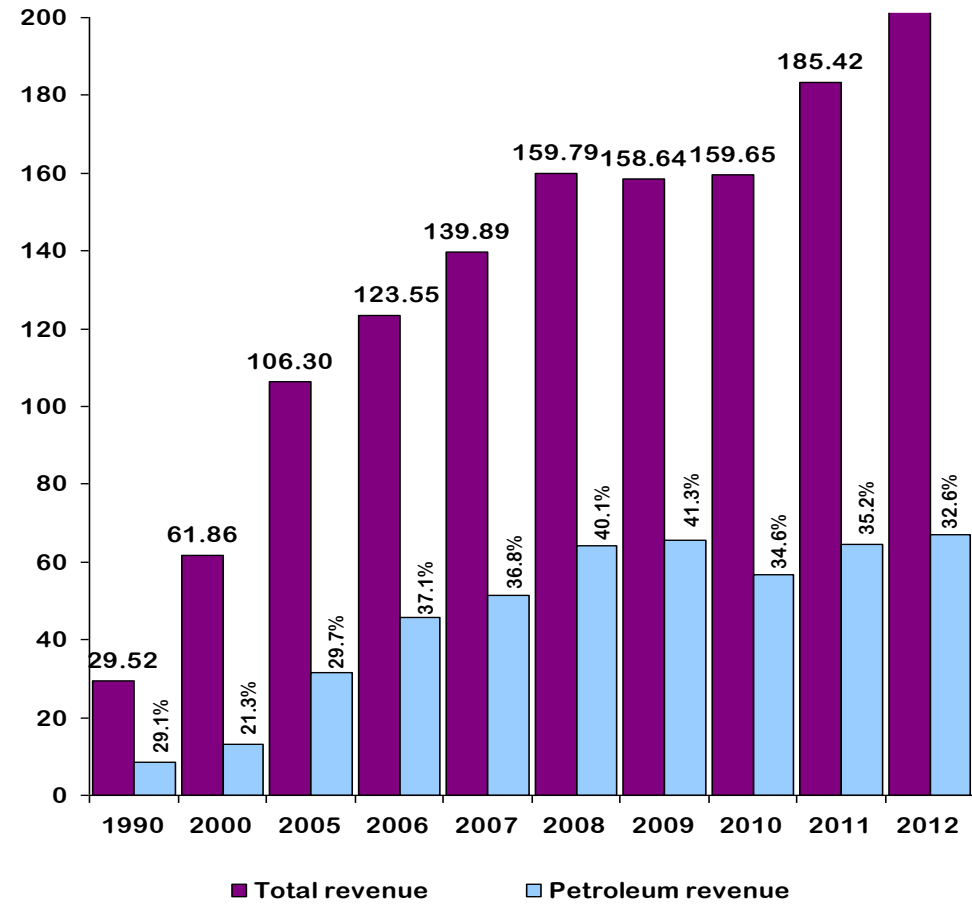
good revenue mix

- heavy reliance on direct taxes and petroleum

- Need to reduce reliance on direct tax



- Need to reduce reliance on petroleum revenue





Getting the Government ready and enhance compliance

**good
revenue mix**

- heavy reliance on direct taxes and petroleum
- opportunity to reduce corporate tax and personal income tax

**address
SST
weaknesses**

- minimise tax cascading
- overcome transfer pricing and value shifting
- discourage smuggling



GST Preparation for Government

	Federal & State Government	Local Authority & Statutory Body
Out of scope	All supplies by Federal & State Government	Supplies made in the regulatory and enforcement (R&E) functions e.g. assessment rate collection, issuance of licenses, penalty
Subject to GST	Supplies that have been directed by Minister in the GST (Government Taxable Supply) Order e.g. supply made by RTM, Prison Department	Non R& E functions i.e. business activities e.g. rental facilities
Acquisitions	<ul style="list-style-type: none">• Need to pay GST on their acquisitions• Relief on selected goods	<ul style="list-style-type: none">• Need to pay GST on their acquisitions• Relief on selected goods



Activities made

- whether activities are taxable or not taxable (out of scope)
- if taxable, whether standard rate, zero rate or given relief

Expenses

- review expenses
- prepare to ask extra allocation to cover GST payment
- apportion claim for input tax



- i) **Ketua Setiausaha**
Perbendaharaan Malaysia
Pajabat Pelaksanaan GST
Komplek Kementerian Kewangan
No.5, Persiaran Perdana
Pusat Pentadbiran Kerajaan Persekutuan Malaysia
62596 PUTRAJAYA
Tel : 03-88823000

- ii) **GST PORTAL**
www.gst.customs.gov.my

- iii) **Customs Call Centre (CCC)**
Tel: 03- 88822100 or 1-300-888-500
Fax: 03- 88822132
Email: ccc@customs.gov.my

Thank You

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