

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
1.	<p>Item 1(iii), 2/2014 Reg. 34 GSTR (Goods and Service Tax Regulations 2014) Motorcar used exclusively for the business purpose as approved by the DG</p>	<p>iii) Motor cars used exclusively for business purposes which Director General may approve are –</p> <p>(a) Test Drive car - a car used for a limited period in order to assess its performance and reliability. (Only for car dealers);</p> <p>(b) Cars used for security purposes – a car used by security officers only for patrol in the company's compound to protect the business premise;</p> <p>(c) Cars used in providing technical assistance - a car used mainly in providing technical assistance to company's clients e.g. maintenance services, breakdown services and repair services; AND</p> <p>(d) The cars must fulfil the following conditions –</p> <p>(aa) the motor car is registered in the name of the company;</p> <p>(bb) the motor car is not let on hire;</p> <p>(cc) there is no intention to make the motor car available for private use;</p> <p>(dd) the motor car is kept at business premises, used for business trips and must not be taken home overnight by any employee; AND</p> <p>(ee) the motor car has the business's name</p>	<p><i>(Substitute with new item on 23/3/2015)</i></p> <p>iii) Motor cars used exclusively for business purposes which the Director General may approve are –</p> <p>(a) Test Drive car - a car used for a limited period in order to assess its performance and reliability. (Only for car dealers);</p> <p>(b) Cars used for security purposes – a car used by security officers only for patrol in the company's compound to protect the business premise;</p> <p>(c) Cars used in providing technical assistance - a car used mainly in providing technical assistance to company's clients e.g. maintenance services, breakdown services, repair services; or</p> <p>(d) Serve as an integral part in the running of a business (cannot continue business without them). It is a business that requires the use of passenger motor cars e.g. leasing of cars, taxi rental business; AND</p> <p>(e) The cars in (a), (b), (c) or (d) above must fulfil all the following conditions –</p> <p>(aa) the motor car is registered in the name of the company;</p> <p>(bb) the motor car is not let on hire;</p> <p>(cc) there is no intention to make the motor car available for private use;</p>

			<p>(dd) the motor car is kept at business premises, used for business trips and must not be taken home overnight by any employee; AND</p> <p>(ee) the business's name or company's LOGO must be printed on the body of the car.</p>																																																												
2.	<p>Item 4, 2/2014 Gift rule</p>	<p>Example:</p> <p>Company ABC give gifts to his employee A in 2015 as follows:</p> <table border="1" data-bbox="409 532 1213 954"> <thead> <tr> <th></th> <th>Date</th> <th>Cost</th> <th>GST</th> <th>Time of Supply</th> </tr> </thead> <tbody> <tr> <td rowspan="4">1st Scenario</td> <td>Apr 2015</td> <td>RM200</td> <td></td> <td></td> </tr> <tr> <td>Jun 2015</td> <td>RM200</td> <td></td> <td></td> </tr> <tr> <td>Nov 2015</td> <td>RM300</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>RM700</td> <td>GST 6% x RM700 = RM42</td> <td>Nov 2015</td> </tr> <tr> <td>2nd Senario</td> <td>May 2015</td> <td>RM700</td> <td>GST 6% x RM700 = RM42</td> <td>May 2015</td> </tr> </tbody> </table> <p>Company A has to account GST RM42 on the gift in November taxable period for the first scenario and May taxable period for the 2nd scenario.</p>		Date	Cost	GST	Time of Supply	1st Scenario	Apr 2015	RM200			Jun 2015	RM200			Nov 2015	RM300			Total	RM700	GST 6% x RM700 = RM42	Nov 2015	2nd Senario	May 2015	RM700	GST 6% x RM700 = RM42	May 2015	<p>Example: <i>(Amended 23/3/2015)</i></p> <p>Company ABC give gifts to his employee A in 2015 as follows:</p> <table border="1" data-bbox="1243 532 2053 1101"> <thead> <tr> <th></th> <th>Date</th> <th>Cost</th> <th>OMV</th> <th>GST</th> <th>Time of Supply</th> </tr> </thead> <tbody> <tr> <td rowspan="5">1st Scenario</td> <td>Apr 2015</td> <td>RM200</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Jun 2015</td> <td>RM200</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Nov 2015</td> <td>RM300</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>RM700</td> <td>RM742</td> <td>GST 6/106 x RM742 = RM42</td> <td>Nov 2015</td> </tr> <tr> <td>2nd Senario</td> <td>May 2015</td> <td>RM800</td> <td>RM848</td> <td>GST 6/106 x RM848 = RM48</td> <td>May 2015</td> </tr> </tbody> </table> <p>Company A has to account GST RM42 on the gift in November taxable period for the first scenario and May taxable period for the 2nd scenario.</p>		Date	Cost	OMV	GST	Time of Supply	1st Scenario	Apr 2015	RM200				Jun 2015	RM200				Nov 2015	RM300				Total	RM700	RM742	GST 6/106 x RM742 = RM42	Nov 2015	2nd Senario	May 2015	RM800	RM848	GST 6/106 x RM848 = RM48	May 2015
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3.	<p>Item 5 2/2014 Voluntary Registration for pre</p>	<p>ii) The total taxable supply is expected to exceed the threshold within 12 months from the date of application.</p>	<p><i>(wef 28/10/2015)</i></p> <p>Substitute for the following paragraph:</p>																																																												

	commencement of business		ii) The first taxable supply is made within 12 months from the date of application.
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