

SUMMARY LIST OF AMENDMENTS TO DG'S DECISION

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
1.	<p>Item 1, 4/2015</p> <p>Local company (LC) purchased goods from overseas supplier (OS) and later sold the goods to local buyer (LB) and issue an invoice (local invoice). The LC requests the overseas supplier to deliver the goods direct to his local buyer (LB).</p> <p>Whether the supply made by LC to LB subject to GST?</p>	<p>(c) LC must keep and maintain the following documents –</p> <ul style="list-style-type: none"> (i) Purchase order from LC to OS; (ii) Invoice from OS to LC; (iii) Tax invoice issued by LC to LB stated that the goods are originated from OS; (iv) Written instruction from LC to OS that the purchase goods is to be exported to LB; and (v) Proof of payment from LC to OS and from LB to LC; 	<p><i>(Amended 7/7/2015)</i></p> <p>(c) LC must keep and maintain the following documents –</p> <ul style="list-style-type: none"> (i) Purchase order from LC to OS; (ii) Invoice from OS to LC; (iii) invoice issued by LC to LB stated that the goods are originated from OS; (iv) Written instruction from LC to OS that the purchase goods is to be exported to LB; and (v) Proof of payment from LC to OS and from LB to LC;
2.	<p>Item 2, 4/2015</p> <p>Local company (LC) purchased goods from a local manufacturer (LM) and request LM to export the goods to his overseas buyer (OB).</p> <p>Whether the supply made by LM to LC qualify for a zero rate?</p>	<p>(1) The supply of goods made by LM to LC is a standard rated supply, because the transfer of ownership of the goods took place in Malaysia. However such supply by will qualify for a zero rate subject to compliance with the following conditions –</p>	<p><i>(Amended 7/7/2015)</i></p> <p>(1) The supply of goods made by LM to LC is a standard rated supply, because the transfer of ownership of the goods took place in Malaysia. However the supply by LM to LC and LC to OB will qualify for a zero rate subject to compliance with the following conditions –</p>
3.	<p>Item 6, 4/2014</p>	<p>(iii) Any individual owning commercial property at any one time –</p>	<p><i>(wef 28/10/2015)</i></p> <p>Substitute for the following paragraph:</p>

	<p>Individual supply commercial property</p> <p>Whether an individual has to charge GST when making a supply of his commercial property?</p>	<p>(a) make a supply of two commercial properties or commercial land not exceeding 1 acre would be treated as not carrying out business even if the sale is more than RM500,000 in a 12 months period;</p> <p>(b) would also be treated as not carrying out business if there is no intention of making a supply;</p> <p>(c) make a supply of rental services on such property is liable to be registered when the turnover for such supply exceeded the threshold amount of RM500,000.</p>	<p>(iii) Any individual who is not a GST registered person is treated as carrying out a business if he at any one time owns –</p> <p>(a) more than 2 commercial properties;</p> <p>(b) more than one acre of commercial land; OR</p> <p>(c) commercial property or commercial land worth more than 2 million ringgit at market price;</p> <p>(iv) Any individual mentioned in paragraph (iii) is liable to be registered as a GST registered person if –</p> <p>(a) he has the intention to supply any of his commercial properties or commercial land; AND</p> <p>(b) the total value of such supply exceeds the prescribed threshold in 12 months periods.</p> <p>(v) ‘at any one time’ mentioned in paragraph (iii) means at any point of time in his lifetime commencing after the effective date.</p> <p>(vi) Any individual is treated as carrying out a business and making a supply of taxable service if:</p>
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