
DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS**ITEM 1:****Document for claiming Special Refund**

Whether local car manufacturers can use CJP1 form to claim special refund for cars held on hand on 31/3/2015 for which sales tax and excise duty have been paid but yet to be sold to distributor.

CJP1 form is the form used for the payment of sales tax prior to GST implementation.

CJP1 form can be used as a valid document for local car manufacturer to claim special refund equal to the amount of sales tax that has been paid on the cars held on hand on 31.3.15 provided that:

- (a) The claimant has fulfilled the requirements under S190 of GSTA; and
- (b) the CJP1 form contains list of chassis and engine number of the cars.