
DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS**ITEM 2:****Claiming Special Refund in respect of imported CBU cars held on hand on 31.3.15**

Who can claim special refund of full amount of sales tax paid in respect of imported CBU cars held on hand on 31.3.15?

Any person who wants to claim 100% special refund of sales tax paid on imported CBU cars held on hand on 31/3/2015 must:

- (a) have an import document in his name whether as importer, consignee or owner of the car for which sales tax has been paid (paragraph 190(1)(d) GSTA); and
- (b) fulfil other conditions and requirements specified in section 190 and 191 of GSTA.