
DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS**ITEM 3:****Special Refund on stock of raw materials or components held on hand on 31.3.15**

Whether stock of raw materials or components to be used for making a taxable supply held on hand on 31.3.15 for which sales tax has been paid before 1.04.15 are eligible for a special refund claim?

The stock of raw materials or components to be used for making a taxable supply held on hand on 31.3.15 for which sales tax has been paid before 1.04.15 are eligible for the special refund claim with conditions that such stock of raw materials or components –

- (a) have not been used partially or incorporated into other goods;
- (b) must be used only for business purposes; and
- (c) fulfil other requirements set-forth in section 190 GSTA.