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**DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS****ITEM 5:****A gift of goods worth more than RM500**

*Whether a registered person is allowed not to account for tax on gift worth more than RM500 when the input tax on such goods is not claimed.*

- (1) A gift of goods made in the course or furtherance of business to the same person in the same year where the total cost to the donor is **more** than five hundred ringgit, is a supply (refer subparagraph 5(2) First Schedule of GSTA).
- (2) Whether or not a registered person claims the input tax on the goods, the registered person still has to account for GST if the gift of goods is worth more than RM500.