

DECISION BY DIRECTOR GENERAL OF ROYAL MALAYSIAN CUSTOMS

**LIST OF AMENDMENTS
2/2015**

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
1.	<p>Item 1, 2/2015</p> <p>The classification of residential property will be based on the design features and essential characteristics and attribute of the property.</p> <p>If SOHO meets the above criteria, is the sale of SOHO apartment classified as a residential property?</p>	<p>(ii) (a) letter of planning approval (Surat Kebenaran Merancang) is issued under “residential”;</p> <p>(c) the sale and advertisement permit is issued under the Housing Development Act (Control and Licensing) 1966; and</p> <p>(d) the developer and the buyer enter into a sale and purchase agreement enforced under the Housing Development Rules (Control and Licensing) 1989.</p>	<p><i>(Amd w.e.f. 158/3/2016)</i></p> <p>(ii) (a) letter of planning approval (Surat Kebenaran Merancang) is issued for mixed development purposes i.e. for “commercial and Residential” by the relevant local authority.</p> <p><i>(Amd w.e.f. 7/7/2015)</i></p> <p>(ii) (c) the sale and advertisement permit is issued under the Housing Development Act (Control and Licensing) 1966 Housing Development (Control and Licensing) Ordinance 2013 or Housing Development (Control and Licensing) Enactment 1978; and</p> <p>(d) the developer and the buyer enter into a sale and purchase agreement enforced under the Housing Development Rules (Control and Licensing) 1989, Housing Development (Control and Licensing) Ordinance 2013 or Housing Development (Control and Licensing) Enactment 1978.</p>
2.	<p>Item 4(i), 2/2015</p> <p>Claiming special refund of sales tax goods held on hand on 1/4/2015.</p>	<p>(i) Under section 190 GSTA, a person is entitled for a special refund (100% or 20%) if the goods he holds on hand are taxable under the Sales Tax Act 1972 and the sales tax charged on such goods or the amount shown on the invoice has been paid by the claimant before 1st April 2015. However, if there is a credit term given by the supplier, the special refund is allowed to be claimed only if the total value of the invoice is</p>	<p><i>(Amd w.e.f. 7/7/2015)</i></p> <p>(i) Under section 190 GSTA, a person is entitled for a special refund (100% or 20%) if the goods he holds on hand are taxable under the Sales Tax Act 1972 and the sales tax charged on such goods or the amount shown on the invoice has been paid by the claimant before 1st April 2015. However, if there is a credit term given by the supplier, the</p>

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		paid before 30th May 2015.	special refund is allowed to be claimed only if the total value of the invoice is paid before 30th June 2015.