

DECISION BY DIRECTOR GENERAL OF ROYAL MALAYSIAN CUSTOMS

**LIST OF AMENDMENTS
5/2015**

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
1.	<p>Item 6, 5/2015 Disbursement and reimbursement</p> <p>What is the treatment for disbursement and reimbursement</p>	<p>(3) In general, the criteria for disbursement and reimbursement for GST purposes are as follows -</p>	<p><i>(wef 28/10/2015)</i></p> <p>(3) In general, to determine whether it is a disbursement and reimbursement for GST purposes, registered person must fulfilled all the following criteria -</p> <p><i>(Subst. w.e.f. 6/6/2016)</i></p> <p>(3) In general, to determine whether recovery of expenses is a disbursement for GST purposes, a registered person must fulfilled all the following criteria, -</p> <ul style="list-style-type: none"> (i) Incur expenses as an agent acting on behalf of the client. (ii) The client is the recipient of the supply (invoice is in the client's name) (iii) The client is the person responsible to pay for the supply (iv) The payment is authorised by the client.

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
			<p>(v) The client knew that the supply is made by a third party.</p> <p>(vi) The exact amount is claimed from the client and the agent has no right to alter or add on the value of the supply.</p> <p>(vii) The payment is clearly an additional to the supply made to the client.</p>