



ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX (GST)

**RELIEF GUIDE ON ITEM 26,
FIRST SCHEDULE,
GST (RELIEF) ORDER 2014
AND
GST (RELIEF) (AMENDMENT) ORDER 2015**

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The Relief Guide on Item 26, First Schedule, Goods and Services Tax (Relief) (Amendment) 2015 as at 22 June 2015 (in Bahasa Malaysia) is withdrawn and replaced by the Relief Guide on Item 26, First Schedule, Goods and Services Tax (Relief) (Amendment) 2015 as at 13 July 2016.

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INTRODUCTION

1. Under Item 26, First Schedule, Goods and Service Tax (GST) (Relief) Order 2014 and Goods and Service Tax (GST) (Relief) (Amendment) Order 2015 (here in after referred as this Order), diplomatic missions, consular offices and international organizations residing in Malaysia are eligible for relief from payment of GST on all goods imported, purchased or acquired excluding petroleum.

2. Diplomatic missions, consular offices and international organizations who are eligible under Item 26, of this Order are those who have been accorded with

- (i) Diplomatic privileges under—
 - a. the Diplomatic Privileges (Vienna Convention) Act 1966 [Act 636];
or
 - b. the Consular Relations (Vienna Convention) Act 1999 [Act 595]; or
- (ii) privileges and immunities under the International Organizations (Privileges and Immunities) Act 1992 [Act 485]

3. Diplomatic missions, consular offices and international organizations may import, purchase or acquire all goods except petroleum under Item 26, First Schedule, GST (Relief) Order 2014 and GST (Relief) (Amendment) Order 2015 subject to the following conditions:

- a) that the goods are used for the official use of the embassy, consular office and international organizations; and
- b) that the goods are purchased or acquired from a registered person.

4. Diplomatic missions, consular offices and international organizations can use two (2) methods to obtain GST relief on all goods imported, purchased or acquired excluding petroleum under Item 26, First Schedule, Goods and Services Tax (Relief)(Ammendment) 2015 as follows:

- a) By using Certificate of GST Relief (CoGSTR); or
- b) By paying GST and claiming GST refund.

PURPOSE

5. The objective of this guide is to assist:
 - a) Diplomatic missions, consular offices and international organizations to obtain relief from payment of GST on all goods imported, purchased or acquired excluding petroleum under Item 26, of this Order.
 - b) Suppliers not to charge GST on all supplies of goods excluding petroleum to diplomatic missions, consular offices and international organizations.
 - c) Diplomatic missions, consular offices and international organizations to claim refund on GST paid.

IMPLEMENTATION PROCEDURES

Procedure For Obtaining Relief From Payment Of GST

A. By Using the CoGSTR

Action by Diplomatic Missions, Consular Offices and International Organizations

6. Diplomatic missions, consular offices and international organizations have to ensure that:
 - a) the CoGSTR is completed and signed by the officer designated by such diplomatic missions, consular office and international organizations as stated in column (5), First Schedule, GST (Relief) Order 2014.
 - b) the goods are imported, purchased or acquired for the official use of the embassy, consular office and international organizations.
 - c) the goods are purchased or acquired from a registered person.

7. Diplomatic missions, consular offices and international organizations are required to submit the CoGSTR together with the purchase order of the goods to be imported, purchased or acquired to the Ministry of Foreign Affairs for verification.

8. Diplomatic missions, consular offices and international organizations who have been granted relief from GST shall also be subject to the following conditions:

- a) any goods given relief shall not be disposed of, sold, transferred locally or not accounted for, on the condition that the payment of the tax has been made;
- b) keep records or accounts of the goods imported, purchased or acquired for the purpose of inspection / audit by any senior officer of GST at any time.

Action by Ministry of Foreign Affairs

9. Ministry of Foreign Affairs, which regulates diplomatic missions, consular offices and international organizations shall:

- a) ensure that the person who signed the CoGSTR is the officer designated by such diplomatic missions, consular office and international organizations as stated in column (5), First Schedule, GST (Relief) Order 2014.
- b) verify that the goods are for the official use of the embassy, consular office and international organizations by endorsing the CoGSTR as shown in **APPENDIX A** (goods) and **APPENDIX C** (for motor vehicles only).

Action by the Supplier

10. In order for the supplier not to charge and collect GST on taxable goods made to diplomatic missions, consular offices and international organizations, the supplier shall issue a tax invoice by stating the following clause:

“Relief from charging GST for the supply to a person given relief under Item 26, First Schedule of GST (Relief) (Amendment) Order 2015”
(please refer **APPENDIX B**).

11. Supplier has to ensure that the CoGSTR issued by diplomatic missions, consular offices and international organizations is completed and signed by the diplomatic missions, consular office and international organizations; and endorsed by Ministry of Foreign Affairs, Malaysia. The original copy of CoGSTR is to be kept by the supplier.

12. The supplier shall declare in Item 13, Part C, GST-03 Form, the total value of the supplies granted GST relief.

13. The supplier shall keep records relating to the supply of goods which are given relief from charging GST for the purpose of inspection / audit by GST audit officers.

B. By Claiming Refund on GST Paid

Action by Diplomatic Missions, Consular Offices and International Organizations

14. Diplomatic missions, consular offices and international organizations can pay GST and claim refund within 12 months from the date of goods imported, purchased or acquired from the registered person effective 1 April 2015.

15. Conditions for claiming refund are as follows:

- a) Refund claim is signed by officers designated/appointed by diplomatic missions, consular offices and international organizations.
- b) Goods imported, purchased or acquired are for the official use of diplomatic missions, consular offices or international organizations.

-
- c) Payments made using personal charge cards or credit cards for goods acquired are not eligible for GST refund.
 - d) For refund claim, minimum amount per tax invoice is RM50.00 (inclusive of GST)
 - e) Tax invoice for the taxable goods are issued by registered person. All tax invoices are to be issued under the name of diplomatic missions, consular offices or international organizations.
 - f) Import declaration form and invoice are to be under the name of diplomatic missions, consular offices or international organizations for goods imported on which GST has been paid.
16. GST refund claim should be submitted with the following documents:
- a) Application for Approval Refund of GST (**as per APPENDIX D**)
 - b) List of tax invoices containing the following information as per **APPENDIX D**,:
 - i. Item
 - ii. Supplier's GST registration number
 - iii. Tax invoice number and date
 - iv. Total amount of GST claimed
17. Original tax invoice and import declaration form to be enclosed.
18. All documents must be submitted in two (2) copies, the original/certified true copy.
19. Diplomatic missions, consular offices and international organizations are required to submit their GST refund claims together with the relevant documents to the nearest GST office through the Ministry of Foreign Affairs.
20. Ministry of Foreign Affairs is to verify the refund claim is:
- a) made for GST paid on goods used for official purposes.
 - b) to be signed by officers designated/appointed by diplomatic missions, consular offices and international organizations.

Action by Ministry of Foreign Affairs

21. The Ministry of Foreign Affairs is to verify the application to claim refund for GST by diplomatic missions, consular offices and international organizations is:

- a) For the goods imported, purchased or acquired which are solely for official use; and
- b) For the goods imported, purchased or acquired on which GST has been paid.

SUMMARY

22. It is hoped that this guide can assist the Diplomatic missions, consular offices and international organizations to obtain relief from GST for acquisition of goods; and assist the supplier not to charge and collect GST on taxable goods made to Diplomatic missions, consular offices and international organizations under Item 26, First Schedule of GST (Relief) (Amendment) Order 2015.

23. For any questions regarding this guide please contact:

Sector I
GST Division
Royal Malaysian Customs Department
Level 3 – 7, Block A, Menara Tulus,
No. 22, Persiaran Perdana, Presint 3,
62100 Putrajaya.
Email : gstsector1@customs.gov.my

JADUAL KETIGA / THIRD SCHEDULE
BAHAGIAN 1 / PART 1
AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
GOODS AND SERVICES TAX ACT 2014

SIJIL DI BAWAH PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN)
2014
CERTIFICATE UNDER THE GOODS AND SERVICES TAX (RELIEF) ORDER 2014

Saya dengan ini mengesahkan bahawa barang yang diperihalkan di atas adalah

I hereby certify that the goods described above are

*diperolehi daripada/dibekalkan kepada _____

* *acquired from/supplied to* _____

(Nama dan alamat orang atau pertubuhan yang berkenaan dengan pelepasan yang dituntut)

(*Name and address of the person or the establishment in respect of the relief claimed*)

dan pelepasan daripada *pengenaan/pembayaran cukai barang dan perkhidmatan adalah dituntut di bawah Butiran _____

and relief from **charging/payment of goods and services tax is claimed under Item* _____

Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 tertakluk kepada syarat-syarat yang dinyatakan di dalamnya.

of the Goods and Services Tax (Relief) Order 2014 subject to the conditions therein specified.

Tandatangan _____

Signature

Nama _____

Name

No. Kad Pengenalan/Pasport _____

Identity Card/Passport No.

Pangkat _____

Rank

Tarikh _____

Date

Disahkan oleh :

***Certified by* :**

Tandatangan _____

Signature

Nama _____

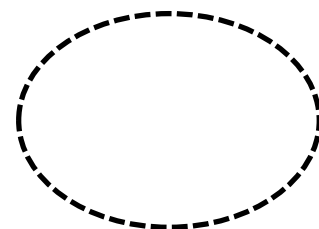
Name

Jawatan _____

Designation

Tarikh _____

Date



Cop Rasmi Kementerian Luar Negeri
Official Stamp of Ministry of Foreign Affairs

*Potong mana-mana yang tidak berkenaan

**Delete whichever is not applicable*

JADUAL KETIGA / THIRD SCHEDULE
BAHAGIAN 1 / PART 1
 AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
 GOODS AND SERVICES TAX ACT 2014
SIJIL DI BAWAH PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) 2014
CERTIFICATE UNDER THE GOODS AND SERVICES TAX (RELIEF) ORDER 2014

Saya dengan ini mengesahkan bahawa barang yang diperihalkan di atas adalah

I hereby certify that the goods described above are

*diperolehi daripada/dibekalkan kepada Embassy of Pakistan

* ~~acquired from~~/supplied to No. 23, Jalan SS 6/3, Kelana Jaya, 47301 Selangor

(Nama dan alamat orang atau pertubuhan yang berkenaan dengan pelepasan yang dituntut)

(Name and address of the person or the establishment in respect of the relief claimed)

dan pelepasan daripada *~~pengenaan~~/pembayaran cukai barang dan perkhidmatan adalah dituntut di bawah Butiran 26 _____

and relief from *~~charging~~/payment of goods and services tax is claimed under Item 26 _____

Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 tertakluk kepada syarat-syarat yang dinyatakan di dalamnya.

of the Goods and Services Tax (Relief) Order 2014 subject to the conditions therein specified.

Tandatangan Muhammad Ali Abdullah

Signature

Nama Muhammad Ali Abdullah

Name

No. Kad Pengenalan 123456-78-9101

Identity Card No.

Pangkat Ambassador

Rank

Tarikh 13/5/2015

Date

Official Stamp of
Foreign Mission/
International
Organisation

Disahkan oleh :

Certified by :

Tandatangan Salbiah Yaakop

Signature

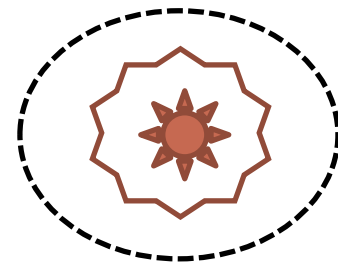
Nama Salbiah Yaakop

Name

Jawatan Senior Assistant Director
Designation Protocol Department, MOFA

Tarikh 13/5/2015

Date



Cop Rasmi Kementerian Luar Negeri
Official Ministry/ Department Stamp

*Potong mana-mana yang tidak berkenaan

*Delete whichever is not applicable

Example of Tax Invoice for Supply Given Relief

Serial No.	Description	Quantity	Unit Price (RM)	Total (RM)
1.	Computer – CPU (Dell)	10	2,000.00	20,000.00
2.	Monitor (Dell 14")	10	500.00	5,000.00
3.	Wireless Mouse (Dell)	10	250.00	2,500.00
			Total Sales	27,500.00
			GST @ 6%	
			<i>(Relieved from charging GST for supply to a person given relief under Item 26, First Schedule of GST (Relief Order 2014))</i>	Nil
			Total Amount Payable	27,500.00

TAX INVOICE

BC KOMPUTER SDN.BHD.
No.1, Jalan Bandar 43210 Shah Alam, Selangor
(GST ID No : 100001123456)
Tel : 03-33498765

Invoice No: 1111
Date : 25 June 2015
D/O No : S000345

ROYAL THAI EMBASSY
206, Jalan Ampang,
50450 Kuala Lumpur

BC KOMPUTER SDN.BHD.

Customer's name & address

Supplier's name, address and GST

Description of goods

Quantity of goods or extent of the services supplied

GST relief

Total amount payable excluding GST

Rate of GST

Amount of GST

Total amount

Tax Invoice serial number

Date of Tax Invoice

JADUAL KETIGA / THIRD SCHEDULE
BAHAGIAN II / PART II
AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
GOODS AND SERVICES TAX ACT 2014

SIJIL DI BAWAH BUTIRAN 26 JADUAL PERTAMA KEPADA PERINTAH CUKAI BARANG DAN
PERKHIDMATAN (PELEPASAN) 2014
CERTIFICATE UNDER ITEM 26 OF THE FIRST SCHEDULE TO THE GOODS AND SERVICES TAX (RELIEF)
ORDER 2014

A – Untuk dilengkapi dan ditandatangani oleh pengimport/pembeli
To be completed and signed by the importer/buyer

1. Saya dengan ini mengesahkan bahawa saya ialah *pengimport/pembeli kenderaan bermotor yang dinyatakan di bawah ini dan kenderaan bermotor itu adalah *diimport/dibeli untuk kegunaan saya sendiri dan orang-orang di bawah tanggungan saya.
*I hereby certify that I am the *importer/buyer of the motor vehicle specified hereunder and that the motor vehicle is *imported/purchased for my personal use and that of my dependents.*
2. Saya juga mengesahkan bahawa saya tidak *mengimport/membeli apa-apa kenderaan bermotor sebelum ini dan tidak pernah menuntut pelepasan untuknya dan bahawa semua butir-butir yang diisytiharkan adalah benar dan betul.
*I also certify that I have not *imported/purchased any motor vehicle before nor have I claimed any relief and that all the particulars declared are true and correct.*
3. Butir-butir kenderaan bermotor saya ialah seperti berikut:
Particulars of my motor vehicle are as follows:
 - (a) No. Pendaftaran Kenderaan _____ Jenis _____
Vehicle Registration No. Type
 - (b) Model _____
 - (c) Tahun dikilang _____
 - (d) Tarikh dan tempat import _____

Tandatangan _____
Signature

Diluluskan oleh _____
Approved by

Nama _____
Name

Nama _____
Name

No. Kad Pengenalan _____
Identity Card No.

No. Kad Pengenalan _____
Identity Card No.

Jawatan _____
Designation

Seksyen/Unit _____
Section/ Unit

Tarikh _____
Date

Tarikh _____
Date

Disahkan oleh :

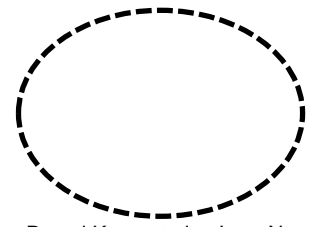
Certified by :

Tandatangan _____
Signature

Nama _____
Name

Jawatan _____
Designation

Tarikh _____
Date



Cop Rasmi Kementerian Luar Negeri
Official Ministry/ Department Stamp

*Potong mana-mana yang tidak berkenaan
**Delete whichever is not applicable*

APPROVAL FOR REFUND OF GOODS AND SERVICES TAX ON ACQUISITION OF GOODS & SERVICES						
To the Minister of Foreign Affairs I hereby request approval to apply for refund of GST						
1. Name/Address of Mission						
2. Name and rank of applicant						
3. Period claim						
4. List of purchased goods/services**:						
No	Registered Person (Name of Company)	GST Reg. No	*Tax Invoice No	Date of Tax Invoice	Price/Charge for Goods/Services Purchased**	GST Claim (RM)
* Tax Invoice(s) should be attached				Total		
5. Reason for goods/services** purchased (specific purpose e.g. National Day, Trade Promotion, etc)						
<p>.....</p> <p>** Delete whichever is not applicable</p> <p>.....</p> <p>(Signature of the applicant)</p> <p>I hereby certify that the purchase was made by the above mentioned diplomat.</p> <p>Please issue cheque payable to : Name of diplomat : Name of bank : Address of bank : Bank account no. :</p> <p>.....</p> <p>Mission stamp</p>						
				 (Head of Mission) Tel. no.	
Certified to be correct by the Ministry of Foreign Affairs						
				 (Head of Mission) Tel. no.	

